

East 13 Christian Trust
**Report and
Accounts**

Year ended 31 August 2020

EAST 13 CHRISTIAN TRUST

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2020

Directors & Trustees	Peter Sell Jo Sell Hui Leng Timms Stephen Timms
Trustees	Cris Rogers – resigned at AGM on 30 April 2020 Jonathan Dale Reuben John
Company Secretary	Gemma Sell
Governing Document	Memorandum and Articles of Association incorporated 30th March 1998
Company Registration Number	3537219
Charity Registration Number	1069248
Registered Office	408 Barking Road London, E13 8HJ
Accountants	Neville Reid 19 Mills Grove London, E14 0RH
Bankers	CAF Bank HSBC PLC

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EAST 13 CHRISTIAN TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2020

East 13 Christian Trust operates a number of projects which are known as Plaistow Christian Fellowship, Eden Plaistow and Cornerstone Cafe.

Nature of Governance

East 13 Christian Trust Limited (Company Number 3537219) is registered with the Charity Commission (Charity No. 1069248). The trustees and officers are listed below; a number of them are directors of the company, these are indicated in the list below. The registered office is 408 Barking Road, London E13 8HJ.

Objectives of the charity

1. To advance the Christian faith in accordance with the Statement of Beliefs, as stated in the Memorandum of Association, in the London Borough of Newham and in such other parts of the United Kingdom or the world as the directors of the Charity (the trustees) may from time to time think fit;
2. To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the London Borough of Newham and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
3. To advance education in accordance with Christian principles by such means as the trustees may consider appropriate including by means of establishing and operating any educational establishment or establishments in the London Borough of Newham and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit;
4. To promote and fulfil such other charitable purposes beneficial to the community in the London Borough of Newham and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

The trustees have considered these objectives and believe that the Charity is fulfilling these objectives in its actions and activities.

Activities of the Charity

Vision Statement

This has been summarised as "To be the people of God where we are."

Main activities during the year

- The day to day running of a church, Plaistow Christian Fellowship, which includes evangelism, community development and maintaining pastoral support of members. We also hold Sunday services and special services at Christmas, Easter, and Sunday school type groups etc.
- Eden Plaistow as outlined last year has extended the area in which it seeks to work to include not only the area bounded by the Barking Road, Prince Regents Lane, the A13 and New Barn Street, but also the area to the north of the Barking Road including the Lister School Playing Fields and the surrounding area. The activities of Eden Plaistow included the Kicks Football Academy, detached youth work, creative cafe sessions and girls and boys groups and the elders group, which consists of those young people who have outgrown the boys and girls groups.
- As a part of the on-going development of the work of Eden and the church in the area Plaistow Kick Academy and Mentoring (PKAM) project was conceived and grant applications made to bring this project to fruition, with the intention of recruiting a new Eden Team Leader who would also head up PKAM.
- Bianca Parish continued as part time Eden Team Leader until the end of July 2020.
- The Charity offices at 408 Barking Road, London E13 8HJ, the address and shop front known as Cornerstone, provide the Church and charity with a profile in the Borough.
- Cornerstone Cafe has continued to develop over the year. It was open as allowed by the governments Covid 19 lockdown legislation on Wednesday to Friday 10–3 pm.
- Cornerstone was also used on a bi-monthly basis for an open-mic evening where a completely different group of people are introduced to the work of the charity; this continued until activities had to be curtailed because the coronavirus restrictions came into place.

- Plaistow Christian Fellowship continues to work together with other local church congregations to reach out into the community, making the best use of the resources and talents which they have as far as Covid restrictions allowed.
 - The charity continues to look at new ways of working together with other organisations and churches to demonstrate the kingdom of God in Newham.
- The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

Future direction

The church continued to meet in Tollgate school on a Sunday, until it had to move to on-line Sunday services because of the restrictions in place due to coronavirus. It is likely that given the concerns of the school the church will continue to meet on-line for the remainder of 2021. The church will continue to develop the relationship with the school in the best way that it can, as it seeks to serve not only the local community but also the staff and others involved in the school.

The property that the charity uses at 408 Barking Road London E13 8HJ (including the shop premises known as Cornerstone) were sold during the year, and as such the charity has a new landlord. This landlord intends to re-develop the property entirely for the use of the charity; the charity is to commission an architect and other professionals to design the redeveloped building and to take this through the planning process. The landlord will then fund the re-development of the property. On the completion of the works, which should be by then end of 2021, the charity will be given a new lease 5 year lease on the building. Coronavirus restrictions permitting, we will continue to develop the activities in Cornerstone. We will be able to provide enhanced disabled access, once the development of Cornerstone has taken place. We are still seeking ways in which we will be able to open Cornerstone 5 days a week.

The church leaders will continue to explore external funding to enable the work of the trust to be expanded through Eden Plaistow and the other projects of the trust to allow the trust to continue to grow and develop. At the same time the trust will via its other projects reach out into the local community.

Organisational Structure

The 4 leaders listed below, all of whom are members of the Charity, make the day-to-day decisions of Plaistow Christian Fellowship. The trustees make the major decisions regarding the funds of the charity. This would include the purchase or sale of major property assets and decisions with major funding implications, including staffing.

Risk Statement

The charity is not exposed to any major financial risk. With the sale of 408 Barking Road, the new landlord has confirmed that a peppercorn rent will be due for the property.

Insurance

The Charity was fully insured and a schedule of the insurances will be considered at the AGM.

Financial Review

Total income increased by £7,900, while expenditure decreased by £3,700, with many activities curtailed due to coronavirus restrictions. The overall result for the year was a surplus of income over expenditure of £15,900. There was an increase of £17,000 in general reserves.

Reserves Policy

The Charity does not hold significant reserves of money or assets. It has a bank balance that is regularly reviewed by the trustees, and year on year the income broadly matches expenditure.

At the 31st August 2020 the general reserves of the charity stood at just under £45,000. The policy is to maintain free reserves of not less than £10,000.

During this year the charity received grant income from a number of sources, including £10,000 from Newham Council, £7,500 from Garfield Weston Trust, and Cornerstone fundraising of £5,800 (half of which has been promised as match funding).

The charity will continue to pursue grant funding where appropriate and will also be undertaking its own fundraising activities.

Accounts

These are prepared on the accruals basis under the historic cost convention in accordance with the Companies Act, as required by the governing documents of the Charity. An independent person, not a trustee, prepared the accounts. The accounts are now eligible for independent examination under the Charities Act; requirements of Companies Act apply. The accounts comply with the requirements of the Companies Act.

List of Trustees and Leaders

Peter Sell + *

Joanna Sell + *

Cris Rogers *

Reuben John *

Hui Leng Timms + *

Stephen Timms + *

Jonathan Dale *

Leaders & Directors = + ; Members of the Charity = *

Procedure for appointing the trustees

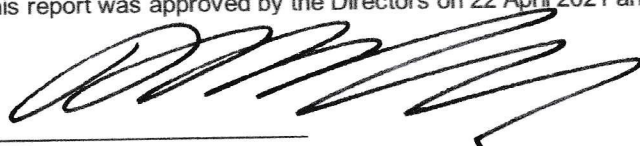
The trustees shall not be subject to retirement by rotation. Unless otherwise determined by the Charity in general meeting, the term of office of a trustee shall continue until he or she retires or is removed in accordance with the relevant provisions of the articles. The appointment of trustees is in accordance with the provisions of the Company's Articles of Association.

Bankers

The trust's main bank is CAF Bank, Kings Hill, West Malling, Kent ME19 4TA.

Approval

This report was approved by the Directors on 22 April 2021 and signed on their behalf by:



P P Sell

Chair of East 13 Christian Trust

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

EAST 13 CHRISTIAN TRUST

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity (who are also directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the relevant accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Neville Reid ACA

19 Mills Grove
Poplar
London E14 0RH

22 April 2021

EAST 13 CHRISTIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020 (including the Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	31,403	14,304	45,707	36,331
Charitable activities		4,000	-	4,000	5,518
Investments		69	-	69	67
Total income and endowments		35,472	14,304	49,776	41,916
EXPENDITURE ON:					
Charitable activities	6	16,606	17,276	33,882	37,546
Total expenditure		16,606	17,276	33,882	37,546
Net income/(expenditure)		18,866	(2,972)	15,894	4,370
Transfers between funds		(6,024)	6,024	-	-
Net movement in funds		12,842	3,052	15,894	4,370
Reconciliation of funds:					
Total funds brought forward		36,046	9,114	45,160	40,790
Total funds carried forward		48,888	12,166	61,054	45,160

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 8–12 form part of these accounts.

EAST 13 CHRISTIAN TRUST

BALANCE SHEET AS AT 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
CURRENT ASSETS					
Debtors	11	6,868.5	-	6,868.5	3,345.6
Cash at bank and in hand		44,220.7	12,165.9	56,386.6	47,773.1
		<u>51,089.2</u>	<u>12,165.9</u>	<u>63,255.1</u>	<u>51,118.7</u>
CREDITORS:					
Amounts falling due within one year	12	<u>2,201.0</u>	<u>-</u>	<u>2,201.0</u>	<u>5,959.0</u>
Net Current Assets		48,888.2	12,165.9	61,054.1	45,159.7
TOTAL NET ASSETS		<u>48,888.2</u>	<u>12,165.9</u>	<u>61,054.1</u>	<u>45,159.7</u>
FUNDS OF THE CHARITY					
Restricted income funds	13	-	12,165.9	12,165.9	9,113.8
Unrestricted funds:					
General funds		45,697.9	-	45,697.9	28,735.9
Designated funds	13	3,190.3	-	3,190.3	7,310.0
TOTAL FUNDS		<u>48,888.2</u>	<u>12,165.9</u>	<u>61,054.1</u>	<u>45,159.7</u>

For the year ended 31 August 2020, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the Directors and signed on their behalf on 22 April 2021 by:



P P Sell

Company number: 3537219

Charity number: 1069248

The notes on page 8–12 form part of these accounts.

EAST 13 CHRISTIAN TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Basis of Accounting

The accounts 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 accounts have been prepared in accordance with the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)), and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

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

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

2 Accounting policies

The following are the accounting policies which have been applied in dealing with material items:-

a) Recognition of income:

Grants and donations are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

b) Tax reclaims on donations and gifts:

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be unrestricted income unless the donor or the terms of the appeal have specified otherwise.

c) Settlement of insurance claims:

Insurance claims are only included in the SoFA when the general income recognition criteria are

d) Fundraising costs:

Donations received via fundraising platforms (such as Justgiving) are shown net of fees. Such fees are not material in the context of the trust. There are no other fundraising costs.

e) Liability recognition:

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

f) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

g) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Over 50 years
Equipment	Between 3 and 7 years

EAST 13 CHRISTIAN TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

	Unrestricted Funds: General		Unrestricted Funds: Designated		Restricted Funds		Total Funds	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
3 Analysis of income								
Donations and legacies:								
Donations and gifts	16,971	17,440	1,000	125	5,867	130	23,838	17,695
Gift Aid	3,432	3,386	-	-	-	-	3,432	3,386
Grants	10,000	-	-	-	8,437	15,250	18,437	15,250
	30,403	20,826	1,000	125	14,304	15,380	45,707	36,331
Charitable activities:								
Cornerstone café	4,000	5,512	-	-	-	-	4,000	5,512
Eden Project craft sales	-	-	-	-	-	6	-	6
	4,000	5,512	-	-	-	6	4,000	5,518
Income from investments:								
Interest income	69	67	-	-	-	-	69	67
	69	67	-	-	-	-	69	67
Total income	34,472	26,405	1,000	125	14,304	15,386	49,776	41,916
4 Government grants								
A government grant of £10,000 for Covid-19 Business Support was received in the year (2019: nil).								
5 Donated goods, facilities and services								
The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers, more details of which are given in the Trustees' report. In accordance with FRS 102 and the Charities SORP (FRS 102), no monetary value is included in the accounts for the contributions of volunteers. Eden Project Plaistow was also given free access to the football field of Newham United FC on Sunday afternoons. Again, no monetary value has been included in the accounts for this.								

EAST 13 CHRISTIAN TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

Note	Unrestricted Funds: General		Unrestricted Funds: Designated		Restricted Funds		Total Funds	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
6 Analysis of expenditure								
a Direct Charitable Costs								
Eden Project staff costs	-	-	-	-	13,349	12,382	13,349	12,382
Eden Project other direct costs	-	-	-	-	1,483	3,560	1,483	3,560
Cornerstone café costs	9,687	11,107	-	300	2,040	-	11,727	11,407
Rent (excluding Cornerstone)	2,100	3,678	-	-	-	-	2,100	3,678
Other events	144	196	-	-	-	-	144	196
Youth & children's work	457	153	-	-	-	-	457	153
Sundry expenses	258	164	-	-	-	-	258	164
Grants payable	760	1,080	-	-	-	-	760	1,080
Note 10	13,406	16,378	-	300	16,872	15,942	30,278	32,620

No rent was payable for the premises at 408 Barking Road from September 2016 until January 2019, as repairs were undertaken at the Charity's own cost.

b Support & Administration								
Governance costs	800	800	-	-	-	-	800	800
Insurance	1,037	562	-	-	-	-	1,037	562
Payroll and pension administration	-	-	-	-	404	454	404	454
Equipment	98	235	-	-	-	-	98	235
Print, stationery & other office	514	896	-	-	-	-	514	896
Office, telephone & internet	678	571	-	1,348	-	-	678	1,919
Bank charges	73	60	-	-	-	-	73	60
	3,200	3,124	-	1,348	404	454	3,604	4,926
Total expenditure on charitable activities	16,606	19,502	-	1,648	17,276	16,396	33,882	37,546

Since the payroll costs relate solely to restricted funds, payroll-related support costs are charged in full to restricted funds. Other support costs are charged to unrestricted funds.

EAST 13 CHRISTIAN TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

	2020	2019
	£	£
7 Fees for examination of the accounts		
Independent examiner's fees	800	800

8 Paid employees

Staff costs	£	£
Salaries and wages	13,086	12,193
Pension costs: Defined contribution scheme	262	189
Total staff costs	<u>13,349</u>	<u>12,382</u>

The charity has 1 employed member of staff.
No staff received employee benefits at a rate of more than £60,000 per annum.
A defined contribution pension scheme is in operation since 1 July 2017.
The full cost is allocated to restricted funds.

9 Trustees

No remuneration was paid to any trustee during the year nor to any person connected to them.
The charity trustees were not paid nor received any other benefits from the charity in the year (2019: £nil), neither were they reimbursed expenses during the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).
The Trust received unrestricted donations from its Trustees totalling £9,400 (2018: £8,400).

10 Grants

	2020	2019
	£	£
Grants to institutions:		
Agape	160	480
Newham Christian Fellowship	600	600
	<u>760</u>	<u>1,080</u>

No grants were paid to individuals.

11 Debtors and prepayments

Tax recoverable	3,432	3,087
Prepayments and accrued income	3,436	259
	<u>6,868</u>	<u>3,346</u>

12 Creditors: liabilities falling due within one year

Trade creditors	840	3,528
Accruals	1,361	2,431
	<u>2,201</u>	<u>5,959</u>

EAST 13 CHRISTIAN TRUST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

13 Funds

Movements in the year for designated and restricted funds are shown on the next page.

Analysis of net assets between funds:

	General funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Cash	43,941	3,190	9,256	56,387
Other net assets	1,757	-	2,910	4,667
	<u>45,698</u>	<u>3,190</u>	<u>12,166</u>	<u>61,054</u>

Analysis of net assets between funds – previous year:

	General funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Cash	31,349	7,310	9,114	47,773
Other net assets	(2,613)	-	-	(2,613)
	<u>28,736</u>	<u>7,310</u>	<u>9,114</u>	<u>45,160</u>

14 Members

Each member of the company commits to contribute an amount of £10 if the charity is wound up.

EAST 13 CHRISTIAN TRUST

MOVEMENTS IN DESIGNATED AND RESTRICTED FUNDS FOR THE YEAR ENDED 31 AUGUST 2020

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Designated funds									
Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Movements in the year and the prior year for designated funds were as follows:									
Tithe Fund	80	-	-	-	80	1,000	-	-	1,080
For TEAR Fund	550	-	-	-	550	-	-	-	550
Office Refurbishment	2,533	-	(1,648)	-	885	-	-	(885)	-
Youth Work	5,670	125	-	-	5,795	-	-	(4,235)	1,560
	8,833	125	(1,648)	-	7,310	1,000	-	(5,120)	3,190

The Tithe Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on support of individuals or charities with objectives in line with the work of the church.
After a change in banking arrangements, payments to Tear Fund were suspended, but the amounts previously sent as regular payments have been set aside up to 2018.
An insurance claim was received in 2016 for office refurbishment; this was not spent until later, and is therefore shown as a designated fund.
Certain gifts of a one-off nature, mainly in 2017-18, have been designated for future support of the Eden Plaistow youth work.

Restricted funds

Restricted funds represent amounts received for specific purposes.
Movements in the year and the prior year for restricted funds were as follows:

Eden Team Leader	6,696	14,800	(12,382)	-	9,114	7,500	(13,349)	4,235	7,500
Eden - other	-	586	(3,560)	2,974	-	983	(1,483)	500	-
Support costs	-	-	(454)	454	-	-	(404)	404	-
Cornerstone restructuring	-	-	-	-	-	5,821	(2,040)	885	4,666
	6,696	15,386	(16,396)	3,428	9,114	14,304	(17,276)	6,024	12,166

EAST 13 CHRISTIAN TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2020

Note	<u>Unrestricted Funds: General</u>		<u>Unrestricted Funds: Designated</u>		<u>Restricted Funds</u>		<u>Total Funds</u>	
	2020	2019	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	30,403	20,826	1,000	125	14,304	15,380	45,707	36,331
Charitable activities	4,000	5,512	-	-	-	6	4,000	5,518
Investments	69	67	-	-	-	-	69	67
Total income and endowments	34,472	26,405	1,000	125	14,304	15,386	49,776	41,916
EXPENDITURE ON:								
Charitable activities	16,606	19,502	-	1,648	17,276	16,396	33,882	37,546
Total expenditure	16,606	19,502	-	1,648	17,276	16,396	33,882	37,546
Net income/(expenditure)	17,866	6,903	1,000	(1,523)	(2,972)	(1,010)	15,894	4,370
Transfers between funds	(904)	(3,428)	(5,120)	-	6,024	3,428	-	-
Net movement in funds	16,962	3,475	(4,120)	(1,523)	3,052	2,418	15,894	4,370
Reconciliation of funds:								
Total funds brought forward	28,736	25,261	7,310	8,833	9,114	6,696	45,160	40,790
Total funds carried forward	45,698	28,736	3,190	7,310	12,166	9,114	61,054	45,160

Movements on reserves and all recognised gains and losses are shown above.