

Registered Charity no. 1080002

# **Hightworth Community Church**

## **Trustees Annual Report and Accounts**

**Year Ended 31st December 2020**



# **Highworth Community Church**

**Year Ended 31st December 2020**

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# Highworth Community Church

**Year Ended 31st December 2020**

## **Legal and Administrative Information**

### **Reference**

The Charity is called "Highworth Community Church". The Church is registered with the Charity Commission for England and Wales and was registered on the 27th March 2000.

**Registered Charity Number** 1080002

**Registered Office** 8 Sheep Street  
Highworth  
Swindon  
Wiltshire  
SN6 7AA

**Website** [www.highworthcommunitychurch.org/](http://www.highworthcommunitychurch.org/)

### **Trustees at 31st December 2020**

Mike Wilson (Treasurer)  
Joanna Pearse (Chair) *Appointed Feb 2020*  
Janet Hodgson  
Philip Smith  
Paul John Fisher  
Richard Christopher Wathen  
Brenda Savill

**Primary Bankers** Santander UK plc  
Bridle Road  
Bootle  
Merseyside  
L30 4GB

**Independent Examiner:** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# Highworth Community Church

Year Ended 31st December 2020

## Trustee's Annual Report

### Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

### Financial Review

The financial activity for the charity during the year was a total surplus of £139,088 made up of an unrestricted surplus of £50,019 and a restricted surplus of £89,069.

### Going Concern

The Trustees are satisfied that the Charity is a going concern and do not know of any uncertainties regarding the organisations ability to continue operating as a going concern.

### Reserves Policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

### Objectives and Activities

A) To advance the Christian faith in accordance with the statement of beliefs in the schedule hereto in Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

B) 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 said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

C) To promote and fulfil such other charitable purposes beneficial to the community in the said Wiltshire and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit.

### Achievement and Performance

2020 has been an unprecedented year, many would never have used that word but by the end of the year we were all using it. Highworth Community Church (HCC) has had to change the way we meet. Over much of the lock downs there were no face-to-face meeting but regular streaming and Zoom meetings allowed us to maintain much of the church's work.

Each Sunday has seen us having a streamed service with many of the church family taking part, allowing the leaders to not feel pressured to deliver everything, plus its meant that many of us will have seen each other via You Tube. At the moment we are not sure as to when we will be able to meet again at Warneford School, but we are thankful that St Michaels church made their building available for us to meet.

Services that we provide such as Food Collective, CAP (Christians against Poverty), and many different support groups have continued to provide loving encouragement in a Covid secure way. During 2020 we have still managed to run many of our regular groups, Alpha, Training School and Prayer ministry via Zoom, which has enabled many to feel included. There have been several events undertaken jointly with other Churches in Highworth, facilitating a closer working together at community events.

# Highworth Community Church

Year Ended 31st December 2020

## Trustee's Annual Report

Our Safeguarding Co-ordinator, Mr Val Savill had given us notice that he wished to step down, but due to Covid he continued in his role until October 2020 he has now handed over all his duties to Mr Paul Fisher. We thank them both for all their dedication to this very important role.

The trustees continue to develop an effective working relationship with the leadership team; building on the core strengths needed of maintaining good communication and a joint understanding of our individual roles. At the end of December, I decided that it is time for me to stand down as Trustee and Chairperson. I accepted the position because I felt God had said that I should. Now I feel he is saying it's time to hand things over, and Mrs Joanna Pearse will be picking up the mantle of chairperson.

In the coming year HCC plans to continue to support the local community through regular church gatherings online or in person as government restrictions allow. We plan to continue support groups and community services at The Bridge and in the wider community. As well as this we will be undertaking and encouraging mission opportunities locally, nationally and around the world.

## Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Signed on behalf of the Trustees.....

Richard Wathen

Name of Trustee .....

30/09/2021

Date:.....

# Highworth Community Church

**Year Ended 31st December 2020**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of Highworth Community Church ('the charity') for the year ended 31 December 2020.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 30/09/2021

# Highworth Community Church

Year Ended 31st December 2020

## Statement of Financial Activities

			2020		2019
		Unrestricted Funds	Restricted Funds	Total Funds	Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		126,325	131,558	<b>257,883</b>	161,461
Charitable activities	<b>2</b>	21,013	-	<b>21,013</b>	24,703
Investment Income		217	-	<b>217</b>	161
<b>Total Income</b>		<u>147,555</u>	<u>131,558</u>	<u><b>279,113</b></u>	<u>186,325</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	<u>149,249</u>	<u>45,927</u>	<u><b>195,176</b></u>	<u>183,365</u>
<b>Total Expenditure</b>		<u>149,249</u>	<u>45,927</u>	<u><b>195,176</b></u>	<u>183,365</u>
<b>Net income / (expenditure)</b>		<u>(1,694)</u>	<u>85,631</u>	<u><b>83,937</b></u>	<u>2,960</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>11</b>	52,838	2,313	<b>55,151</b>	52,191
Transfers	<b>11</b>	<u>(1,125)</u>	<u>1,125</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	<b>11</b>	<u>50,019</u>	<u>89,069</u>	<u><b>139,088</b></u>	<u><b>55,151</b></u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# Highworth Community Church

Year Ended 31st December 2020

## Statement of Financial Position

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible Fixed Assets	8	8,036	7,116
<b>Current assets</b>			
Debtors	9	3,665	3,103
Cash at bank and in hand		130,664	47,466
		<u>134,329</u>	<u>50,569</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>3,278</u>	<u>2,534</u>
<b>Net current assets</b>		<u>131,052</u>	<u>48,035</u>
<b>Total assets less current liabilities</b>		<u>139,088</u>	<u>55,151</u>
<b>Net assets</b>	12	<u>139,088</u>	<u>55,151</u>
<b>Funds of the charity</b>			
Restricted funds	11	89,069	2,313
Unrestricted funds	11		
Unrestricted General		18,786	25,233
Designated Funds		31,233	27,605
		<u>50,019</u>	<u>52,838</u>
<b>Total charity funds</b>		<u>139,088</u>	<u>55,151</u>

### Directors Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Name of Trustee:

*Richard Wathen*

Signed on behalf of the Trustees:

Richard Wathen

Date of approval:

30/09/2021



# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

### Incoming Resources

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

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful life of the asset.

Equipment

20% Reducing Balance

### Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations and legacies</b>			
Donations	104,479	130,659	<b>235,138</b>
Gift Aid	19,496	899	<b>20,395</b>
Donated Goods and Services	-	-	-
Grants	2,350	-	<b>2,350</b>
	<u>126,325</u>	<u>131,558</u>	<b><u>257,883</u></b>
 <b>Charitable activities</b>			
Churches Together recharges	19,779	-	<b>19,779</b>
Books and Resources	945	-	<b>945</b>
Events and projects	-	-	-
The Bridge	290	-	<b>290</b>
	<u>21,013</u>	<u>-</u>	<b><u>21,013</u></b>
 <b>Investment Income</b>			
Interest	217	-	<b>217</b>
	<u>217</u>	<u>-</u>	<b><u>217</u></b>
 <b>Total Income</b>	<b><u>147,338</u></b>	<b><u>131,558</u></b>	<b><u>278,896</u></b>

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 2 Analysis of Income (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations and legacies</b>			
Donations	127,029	8,811	<b>135,840</b>
Gift Aid	24,316	1,305	<b>25,621</b>
Donated Goods and Services	-	-	-
Grants	-	-	-
	<u>151,345</u>	<u>10,116</u>	<u><b>161,461</b></u>
<b>Charitable activities</b>			
Churches Together recharges	18,137	-	<b>18,137</b>
Books and Resources	2,832	-	<b>2,832</b>
Events and projects	3,088	-	<b>3,088</b>
The Bridge	646	-	<b>646</b>
	<u>24,703</u>	<u>-</u>	<u><b>24,703</b></u>
<b>Investment Income</b>			
Interest	161	-	<b>161</b>
	<u>161</u>	<u>-</u>	<u><b>161</b></u>
<b>Total Income</b>	<u><b>176,209</b></u>	<u><b>10,116</b></u>	<u><b>186,325</b></u>

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Church Gifts and Giving	12,662	23,698	<b>36,360</b>
Depreciation	2,009	-	<b>2,009</b>
Church and Ministry Expenditure	30,018	-	<b>30,018</b>
Premises and Office Costs	-	22,229	<b>22,229</b>
Projects & Events	9,293	-	<b>9,293</b>
Staff Salaries	95,267	-	<b>95,267</b>
	<u>149,249</u>	<u>45,927</u>	<u><b>195,176</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Church Gifts and Giving	9,004	13,016	<b>22,020</b>
Depreciation	1,779	-	<b>1,779</b>
Church and Ministry Expenditure	16,785	-	<b>16,785</b>
Premises and Office Costs	21,136	-	<b>21,136</b>
Projects & Events	29,039	1,262	<b>30,301</b>
Staff Salaries	91,344	-	<b>91,344</b>
	<u>169,087</u>	<u>14,278</u>	<u><b>183,365</b></u>

### 4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

### 5 Independent examination fees

Fees payable to the independent examiner for:

	2020 £	2019 £
Independent examination and preparation of the financial statements	1,260	1,050

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	90,449	86,262
Social security costs	2,251	2,858
Employer contributions to pension plans	2,567	2,317
	<u>95,267</u>	<u>91,437</u>

The average head count of employees during the year was as follows:

	2020	2019
Average Head Count	6	6

No employee received employee benefits of more than £60,000 during the year was as follows:

	2020	2019
More than £60,000	0	0

### Key Management Personnel

The charity considers its key management personnel to be the full staff team. The remuneration received by the full staff team is noted above.

### 7 Trustee remuneration, expenses and donations

During the year one trustees incurred out of pocket expenses totalling £170 which were all incurred for the day to day running of the charity's activities. The types of expenditure include travel costs, ministry costs, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustee's during the year was £19,444.

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 8 Tangible Fixed Assets

	Equipment £	Total £
Cost as at 1st January 2020	22,283	22,283
Additions	2,929	2,929
Cost as at 31st December 2020	<b>25,212</b>	<b>25,212</b>
Depreciation as at 1st January 2020	15,167	15,167
Depreciation Charge	2,009	2,009
Depreciation as at 31st December 2020	<b>17,176</b>	<b>17,176</b>
Net Book Value as at 31st December 2020	<b>8,036</b>	<b>8,036</b>
Net Book Value as at 31st December 2019	7,116	7,116

### 9 Debtors

	2020 £	2019 £
Accrued Income	2,084	1,551
Trade Debtors	1,581	1,552
	<b>3,665</b>	<b>3,103</b>

### 10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	1,260	1,050
Social Security PAYE and NI	2,018	1,484
	<b>3,278</b>	<b>2,534</b>

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 11 Analysis of Charitable Funds

#### Unrestricted Funds

	1 Jan 2020 £	Income £	Expenditure £	Gains/Loses £	Transfers £	31 Dec 2020 £
<b>Unrestricted</b>						
General	25,233	134,611	(139,933)	-	(1,125)	18,786
	<b>25,233</b>	<b>134,611</b>	<b>(139,933)</b>	<b>-</b>	<b>(1,125)</b>	<b>18,786</b>
<b>Designated</b>						
Mission Emergency	1,000	2,050	-	-	-	3,050
Projects & Events	6,159	10,894	(9,293)	-	-	7,760
The Bridge Expansion	421	-	(24)	-	-	397
Reserves	20,000	-	-	-	-	20,000
Travel Enabler	25	-	-	-	-	25
	<b>27,605</b>	<b>12,944</b>	<b>(9,316)</b>	<b>-</b>	<b>-</b>	<b>31,233</b>
<b>Total Unrestricted</b>	<b>52,838</b>	<b>147,555</b>	<b>(149,249)</b>	<b>-</b>	<b>(1,125)</b>	<b>50,019</b>
<b>Restricted Funds</b>						
Christians Against Poverty (CAP)	2,288	13,847	(13,987)	-	-	2,148
Richard Hill Mission	-	1,050	(1,125)	-	75	-
Education plus	25	-	-	-	-	25
Benefaction Fund	-	109,125	(22,229)	-	-	86,896
Moldova Gifts	-	7,535	(8,585)	-	1,050	-
<b>Total Restricted</b>	<b>2,313</b>	<b>131,558</b>	<b>(45,927)</b>	<b>-</b>	<b>1,125</b>	<b>89,069</b>
<b>Total Funds</b>	<b>55,151</b>	<b>279,113</b>	<b>(195,176)</b>	<b>-</b>	<b>-</b>	<b>139,088</b>



# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### Fund Descriptions

#### Designated Funds

Mission Emergency	Fund to support mission in the UK and abroad where a need arises
Projects & Events	Fund for projects and events that further the charitable aims of the trust
The Bridge Expansion	Monies donated to make improvements to the buildings in Sheep Street
Reserves	Designated reserves held assigned by the trustees away from the general fund.

#### Restricted Funds

Christians Against Poverty (CAP)	Funds to further the work
Richard Hill Mission	Funds to support Richard Hill
Education plus	Funds to support the work of Education Plus
Benefaction Fund	Monies donated to the church by an anonymous benefactor
Moldova Gifts	Fund for gifts and mission work in Moldova

#### Fund Transfers

Moldova Gifts	Transfer from general to the restricted fund to up the funds to a nil balance.
Richard Hill Mission	Transfer from general to the restricted fund to up the funds to a nil balance.

## 12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	8,036	-	<b>8,036</b>
Current Assets	45,261	89,069	<b>134,329</b>
Creditors less than 1 year	(3,278)	-	<b>(3,278)</b>
	<u>50,019</u>	<u>89,069</u>	<u><b>139,088</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fixed Assets	7,116	-	7,116
Current Assets	48,256	2,313	50,569
Creditors less than 1 year	(2,534)	-	(2,534)
	<u>52,838</u>	<u>2,313</u>	<u>55,151</u>

# Highworth Community Church

Year Ended 31st December 2020

## Notes to the Financial Statements

### 13 Related party transactions

There were no related party transactions which took place during the year (2019: £0)

### 14 Operating lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£
No later than 1 year	14,400
Later than 1 year but less than 5 years	72,000
Greater than 5 years	13,200
	<u>99,600</u>

### 15 Prior Period Adjustment

The opening fund balances as at the 1st of January 2020 have been corrected within this set of accounts to reflected the correct closing fund balances for year ending 31st December 2019. Highlighted below are the original and corrected fund balances.

	Restated 1 Jan 2020	Original 1 Jan 2020	Movement
	£	£	£
<b>Unrestricted</b>			
General	25,233	23,705	1,528
<b>Designated</b>			
Projects & Events	6,159	-	6,159
The Bridge Expansion	421	421	(0)
Travel Enabler	25	-	25
Gift Day	-	6,665	(6,665)
Spree	-	369	(369)
Website Upgrade	-	236	(236)
<b>Restricted Funds</b>			
Christians Against Poverty (CAP)	2,288	2,536	(248)
Education plus	25	-	25
Gloucester House	-	51	(51)
Natalie on Mission	-	25	(25)
Little Treasures	-	142	(142)