

**The Synergy Christian Trust**  
**Financial Statements**  
**31st August 2020**

**McGILLS**

Chartered Accountants  
Oakley House  
Tetbury Road  
Cirencester  
Gloucestershire  
GL7 1US

# **The Synergy Christian Trust**

## **Financial Statements**

**Year ended 31st August 2020**

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# **The Synergy Christian Trust**

## **Trustees' Annual Report**

### **Year ended 31st August 2020**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2020.

#### **Reference and administrative details**

**Registered charity name**            The Synergy Christian Trust

**Charity registration number**        1081250

**Principal office**                        11 Sandes Close,  
Chippenham, Wiltshire,  
SN15 2NH

**The trustees**                            Mrs J Spence  
Mrs R Read  
Mrs M Hardy  
Mr R Bailey  
Mr A Paddock  
Mrs R Simpkins

**Independent examiner**                S.G. Nuttall  
Oakley House  
Tetbury Road  
Cirencester Gloucestershire  
GL7 1US

#### **Structure, governance and management**

The Trust is managed by a team of volunteer trustees who receive no remuneration for their work. Trustees meetings are held as and when required. On such occasions as new trustees are required, they are recruited from churches and educational establishments, within the North Wiltshire area.

The Trust is governed by a trust deed.

The principal address for operations is 11 Sandes Close Chippenham SN15 2NH

#### **Objectives and activities**

The objects of the Trust are to:

"Advance the Christian faith in accordance with our statement of beliefs, in the United Kingdom and elsewhere as the trustees may from time to time think fit"

The core activities of the trust during the year were the employment of Trevor Ranger as a children's worker. Trevor worked chiefly within schools and Churches to further the Trust's objectives.

# **The Synergy Christian Trust**

## **Trustees' Annual Report *(continued)***

### **Year ended 31st August 2020**

#### **Achievements and performance**

##### **Introduction**

The Synergy Christian Trust began its work in 2000 with a view to working with schools and churches in helping children, young people and adults explore and consider the Christian faith. Today, it continues to employ Trevor and Ruth Ranger as Field Worker and Administrator respectively.

This has been a year of two halves. In March, the national lockdown for Covid-19 was introduced and had a profound effect on Synergy's work. The trustees took the decision that Trevor and Ruth could continue their work albeit from a home-based office rather than in school and church buildings.

The trustees met with Trevor and Ruth on three occasions and communicated with one another on many occasions by telephone, by email and on Zoom.

Synergy continues to be a Local Mission Partner of Scripture Union (SU) and in the course of the year, Trevor has met with their regional team and its leader. In February, Trevor attended a regional meeting in Exeter where he met SU's new National Director. From March onwards, Trevor attended a weekly Zoom meeting with the regional team for support and encouragement.

The trust maintains an on-line presence with its website, which outlines its work and which gives people the opportunity of contacting Trevor and the trustees. Synergy also produces a newsletter three times a year, which keeps supporters up to date with developments in the work.

As a result of Covid-19, Trevor also established a YouTube channel where he uploaded numerous videos of his songs, all-age talks and assemblies, making them available for schools and churches to use.

##### **Schools**

In the first part of the year, Trevor conducted 94 assemblies in 15 local Primary Schools. This year's series of assemblies focussed on the Bible being "God's Big Story" and each month, Trevor would encourage children to explore the meaning of various parts of the Bible.

Every Friday morning (until Covid-19), Trevor provided classroom support and mentoring to Somerford Walter Powell School in Wiltshire. During the lunch break, he led their school choir. He also distributed copies of the "It's Your Move" booklet for Year 6 children preparing for secondary school.

When it became clear that Trevor could no longer visit his schools, he produced a monthly video assembly for each of them. A few other schools that Trevor has never visited also asked for these videos to be made available to them.

From September 2020, Trevor has offered to lead Zoom assemblies for each of his 'regular' schools, that he will conduct from his home office. Each class 'bubble' will be able to access a live, more interactive assembly from within their classroom.

Not long after the initial lockdown began, it became clear that the annual Lifepath schools event at Malmesbury Abbey could not go ahead in June. Trevor has been on the leadership team of this Scripture Union event for the last few years and was involved in making the difficult decision to cancel plans.

# **The Synergy Christian Trust**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31st August 2020**

#### **Achievements and performance** *(continued)*

##### **Church Services**

Up until March, Trevor led 15 church services in 14 different churches in the West of England area, many of which were designed for all-age groups. Following the lockdown, he led 2 live Zoom services on-line and recorded video services for a couple of other churches.

Many scheduled church services were cancelled and so Trevor took the opportunity to work more closely with Sheldon Road Church in Chippenham where he and Ruth have been members for more than 25 years. For their on-line recorded services, he produced video talks, songs and interviews (often editing them himself) using the audio / visual equipment that Synergy has purchased for its work over the years.

In October 2019, Trevor led a well-attended Holiday Club in the Wiltshire village of Sutton Benger but planned Holiday Clubs in Corsham, Chippenham and Marshfield had to be cancelled. Instead, Trevor produced "The Big Story Club", a series of 5 pre-recorded programmes featuring many of the elements of his usual Holiday Clubs. "The Big Story Club" was made available to watch on-line throughout the summer holidays. It was well received by those children who watched it. However, the easing of Covid restrictions, the good weather and prolonged screen time for children meant that the programmes were not viewed as widely as hoped.

##### **Training**

In November, Trevor led a morning of training in children's work in Bristol. More than 40 people from at least 10 different churches attended the event and actively participated in the various sessions. Seminar titles included "Planning a Programme", "Dealing with Challenging Behaviour" and "All-age Worship". As a result of the training, Trevor has been invited to lead services in a number of 'new' churches in Bristol.

##### **Future plans**

In January, Trevor met the leadership team at Elevation, the company that released the previous three albums of Trevor's all-age worship songs. As a result of the meeting, it was agreed that a 4th album should be recorded with a scheduled release date of February 2021. Trevor has already written a number of the new songs but this next year will involve more writing and preparation for the album's release.

Uncertainty about when churches will be able to meet normally again has made planning for the year ahead more complex than usual. Trevor will continue to offer churches recorded material and live services, but it is clear that Synergy will need to continue to adapt to the various changes in Covid restrictions. Provisional plans will be made for Holiday Clubs in at least 3 towns or villages.

Trevor will continue to offer recorded and live assemblies (via Zoom) in the year ahead. His series of assemblies will ask the question "What is God like?" and will use Biblical evidence to help children explore the Christian understanding of the nature and character of God.

The Lifepath leadership team will consider the possibility of running another schools event at Malmesbury Abbey in June 2021.

# **The Synergy Christian Trust**

## **Trustees' Annual Report** *(continued)*

**Year ended 31st August 2020**

### **Financial review**

Results for the year are acceptable.

The Trust reserves policy is to hold approximately six months income, this has now been achieved.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mrs J Spence  
Trustee

# **The Synergy Christian Trust**

## **Independent Examiner's Report to the Trustees of The Synergy Christian Trust**

### **Year ended 31st August 2020**

I report to the trustees on my examination of the financial statements of The Synergy Christian Trust ('the charity') for the year ended 31st August 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 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.

S.G. Nuttall  
Independent Examiner

Oakley House  
Tetbury Road  
Cirencester  
Gloucestershire  
GL7 1US

# The Synergy Christian Trust

## Statement of Financial Activities

Year ended 31st August 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	35,527	<b>35,527</b>	36,626
Investment income	5	16	<b>16</b>	11
<b>Total income</b>		<u>35,543</u>	<u><b>35,543</b></u>	<u>36,637</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	34,287	<b>34,287</b>	33,352
<b>Total expenditure</b>		<u>34,287</u>	<u><b>34,287</b></u>	<u>33,352</u>
<b>Net income and net movement in funds</b>		<u>1,256</u>	<u><b>1,256</b></u>	<u>3,285</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		38,398	<b>38,398</b>	35,113
<b>Total funds carried forward</b>		<u>39,654</u>	<u><b>39,654</b></u>	<u>38,398</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

# The Synergy Christian Trust

## Statement of Financial Position

31st August 2020

	Note	2020 £	£	2019 £
<b>Current assets</b>				
Debtors	13	1,549		1,553
Cash at bank and in hand		38,718		37,382
		<u>40,267</u>		<u>38,935</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>613</u>		<u>537</u>
<b>Net current assets</b>			<b>39,654</b>	<b>38,398</b>
<b>Total assets less current liabilities</b>			<b><u>39,654</u></b>	<b><u>38,398</u></b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>39,654</b>	<b>38,398</b>
<b>Total charity funds</b>	16		<b><u>39,654</u></b>	<b><u>38,398</u></b>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mrs J Spence  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

# **The Synergy Christian Trust**

## **Notes to the Financial Statements**

**Year ended 31st August 2020**

**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 Sandes Close Chippenham SN15 2NH

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Incoming resources**

Incoming resources are treated as income upon receipt with the exception of Gift Aid receipts which are dealt with on an accruals basis.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Resources expended**

Resources expended are accounted for on an accruals basis.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Notes to the Financial Statements** *(continued)*

### 3. Accounting policies (continued)

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

## Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# The Synergy Christian Trust

## Notes to the Financial Statements *(continued)*

Year ended 31st August 2020

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations and gifts	31,068	<b>31,068</b>	33,146	33,146
Gift aid refunds	4,459	<b>4,459</b>	3,480	3,480
	<u>35,527</u>	<u><b>35,527</b></u>	<u>36,626</u>	<u>36,626</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	16	<b>16</b>	11	11
	<u>16</u>	<u><b>16</b></u>	<u>11</u>	<u>11</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Core Activities	34,287	<b>34,287</b>	33,352	33,352
	<u>34,287</u>	<u><b>34,287</b></u>	<u>33,352</u>	<u>33,352</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Core Activities	34,287	<b>34,287</b>	33,352
	<u>34,287</u>	<u><b>34,287</b></u>	<u>33,352</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	—	148
	<u>—</u>	<u>148</u>

### 9. Independent examination fees

No fee is payable in respect of the independent examination.

### 10. Staff costs

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

	2020 £	2019 £
Wages and salaries	<b>28,710</b>	26,607
Employer contributions to pension plans	<b>2,980</b>	2,562
	<u><b>31,690</b></u>	<u>29,169</u>

**The Synergy Christian Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31st August 2020**

**10. Staff costs** *(continued)*

The average head count of employees during the year was Two (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2020</b>	2019
	<b>No.</b>	No.
Administration staff	<b>1</b>	1
Delivery of Core Activities	<b>1</b>	1
	<u><b>2</b></u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

**11. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**12. Tangible fixed assets**

	Equipment £	<b>Total £</b>
<b>Cost</b>		
<b>At 1st September 2019 and 31st August 2020</b>	<u>1,896</u>	<u><b>1,896</b></u>
<b>Depreciation</b>		
<b>At 1st September 2019 and 31st August 2020</b>	<u>1,896</u>	<u><b>1,896</b></u>
<b>Carrying amount</b>		
<b>At 31st August 2020</b>	<u>—</u>	<u><b>—</b></u>
At 31st August 2019	<u>—</u>	<u>—</u>

**13. Debtors**

	<b>2020</b>	2019
	<b>£</b>	£
Prepayments and accrued income	<b>214</b>	203
Other debtors	<u><b>1,335</b></u>	<u>1,350</u>
	<u><b>1,549</b></u>	<u>1,553</u>

**14. Creditors: amounts falling due within one year**

	<b>2020</b>	2019
	<b>£</b>	£
Social security and other taxes	<b>613</b>	525
Other creditors	<u>—</u>	<u>12</u>
	<u><b>613</b></u>	<u>537</u>

# The Synergy Christian Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31st August 2020

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,980 (2019: £2,562).

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1st September 2019 £	Income £	Expenditure £	At 31st August 2020 £
General funds	<u>38,398</u>	<u>35,543</u>	<u>(34,287)</u>	<u>39,654</u>

  

	At 1st September 2018 £	Income £	Expenditure £	At 31st August 2019 £
General funds	<u>35,113</u>	<u>36,637</u>	<u>(33,352)</u>	<u>38,398</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Current assets	40,267	<b>40,267</b>
Creditors less than 1 year	(613)	<b>(613)</b>
<b>Net assets</b>	<u>39,654</u>	<u><b>39,654</b></u>

  

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	—	—
Current assets	38,934	38,934
Creditors less than 1 year	(536)	(536)
<b>Net assets</b>	<u>38,398</u>	<u>38,398</u>

# **The Synergy Christian Trust**

## **Management Information**

**Year ended 31st August 2020**

**The following pages do not form part of the financial statements.**

**The Synergy Christian Trust**  
**Detailed Statement of Financial Activities**  
**Year ended 31st August 2020**

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and gifts	31,068	33,146
Gift aid refunds	4,459	3,480
	<u>35,527</u>	<u>36,626</u>
 <b>Investment income</b>		
Bank interest receivable	16	11
	<u>16</u>	<u>11</u>
 <b>Total income</b>	<u><u>35,543</u></u>	<u><u>36,637</u></u>
 <b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	28,710	26,607
Pension costs	2,980	2,562
Insurance	417	411
Motor vehicle expenses	1,371	1,971
Depreciation	—	148
Miscellaneous	60	760
Office expenses	749	893
	<u>34,287</u>	<u>33,352</u>
 <b>Total expenditure</b>	<u><u>34,287</u></u>	<u><u>33,352</u></u>
 <b>Net income</b>	<u><u>1,256</u></u>	<u><u>3,285</u></u>

# The Synergy Christian Trust

## Notes to the Detailed Statement of Financial Activities

Year ended 31st August 2020

	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Core Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	<b>28,710</b>	26,607
Pension costs	<b>2,980</b>	2,562
Insurance	<b>417</b>	411
Motor and Travel	<b>1,371</b>	1,971
Depreciation	<b>–</b>	148
Miscellaneous	<b>60</b>	760
Office expenses	<b>749</b>	893
	<b><u>34,287</u></b>	<u>33,352</u>
 <b>Expenditure on charitable activities</b>	 <b><u>34,287</u></b>	 <u>33,352</u>