

**The Synergy Christian Trust**  
**Financial Statements**  
**31st August 2022**

**McGILLS**

Chartered Accountants  
Oakley House  
Tetbury Road  
Cirencester  
Gloucestershire  
GL7 1US

# **The Synergy Christian Trust**

## **Financial Statements**

**Year ended 31st August 2022**

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# **The Synergy Christian Trust**

## **Trustees' Annual Report**

### **Year ended 31st August 2022**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31st August 2022.

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

**Registered charity name**            The Synergy Christian Trust

**Charity registration number**       1081250

**Principal office**                      8 Wishart Way  
Chippenham  
Wilts  
SN15 3FR

#### **The trustees**

Mrs J Spence  
Mrs R Read  
Mr R Bailey  
Mr A Paddock  
Mrs M Hardy  
Mrs R Simpkins                                (Retired 31st July 2022)

**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.

#### **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 2022**

### **Achievements and performance**

#### **Introduction**

This was the 21st year of Synergy Christian Trust's work 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.

The response of churches and schools to the gradual lifting of Covid restrictions this year was both unpredictable and inconsistent. This presented the Trust with almost as many challenges as the initial Covid lockdown restrictions.

The trustees met in person and by Zoom on three occasions this year. In addition, they communicated with one another at other times by telephone and by email.

Synergy continues to be a Local Mission Partner of Scripture Union (SU) and in the course of the year, Trevor met with colleagues from the regional team and its leader for support and encouragement. He also attended a 3 day SU conference in the Midlands. Scripture Union's on-going strategy partly involves training 'Faith Guides' in local communities to help reach the 95% of children / young people who have no contact with a church. Synergy took the decision this year to align itself with this strategy and for Trevor to become a Faith Guide in the church and town where he and Ruth live. He undertook SU's Faith Guide Training on-line and now has access to more support and resources for his work.

The trust continues to operate its website, outlining its work and giving 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. The newsletter is sent to more than 250 people.

Throughout the last year, Trevor's YouTube channel, featuring videos of his songs, and all-age talks has been used by many churches and schools.

#### **Schools**

Trevor conducted a total of 137 assemblies in 15 schools. By the end of the year, even the most cautious of school Head teachers were inviting Trevor to conduct assemblies in person rather than on-line. The theme of this year's series of assemblies was the "I am" sayings of Jesus, which encouraged the children to consider the meaning of the metaphors that Jesus used in his ministry.

It became obvious to Trevor and to many teachers that he met that some children were struggling to adjust to being back in school and to sitting in an assembly with everyone else. As a result, a number of schools encouraged more staff to stay in the assembly and to help the children to come to terms with this unfamiliar setting.

On three occasions, Trevor was invited into schools to lead RE lessons on a theme given by the school. In each lesson, time was given to the children to ask whatever questions they had. Trevor always enjoys these occasions as it allows the children to enquire about the Christian faith in an open and supportive environment. Once again, Trevor handed out "It's Your Move" booklets to Year 6 children at Redland School as they prepared to move to secondary school.

After a two year absence, the "Lifepath" schools event at Malmesbury Abbey took place in June 2022 with a much-changed leadership team. Over three days, some 450 children (Key Stage 2) attended a variety of "hands-on" workshops and enjoyed discovering what life was like for the Monks many years ago and how Christians continue to worship in the Abbey today. The plenary session encouraged the children to consider what their life path might be. Trevor was once again on the leadership team and met with colleagues to plan the event on 7 different occasions.

# **The Synergy Christian Trust**

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

**Year ended 31st August 2022**

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

#### **Churches**

Over the course of the year, Trevor accepted invitations to lead 25 services in a total of 17 churches across the West of England area. A number of churches asked him to speak on a particular Bible passage or topic, something which presented him with an enjoyable challenge.

By July 2022, most Covid restrictions had been lifted and Trevor was able to lead 3 Holiday Clubs in the summer. At Marshfield (S. Glos), Trevor led the Holiday Club for the 18th time. The programme was reduced to 3 days but increased by 1 hour each morning and it was noticeable that more children of working parents were able to attend as a result. The Holiday Club in the Somerset village of Edington was the first for Trevor and he enjoyed working closely with the team of adults as much as working with the children.

The Holiday Club at Sheldon Road Methodist Church, Chippenham had been in the planning for 3 years and finally went ahead at the beginning of the summer. The team used the "Wonder Zone" resources written by Scripture Union. Last year, the trustees agreed that Trevor should work more closely with this church where Trevor and Ruth are members. As a result, he has regularly been invited to help develop the church's strategy for working with children and young people. He enjoys a good working relationship with the leaders of the church and in November 2021, they agreed that he should lead a new children's ministry.

Called "Game Changers", the new children's club meets each Wednesday evening in school term-time. The one hour programme consists of songs, games, quizzes and stories and focuses on the people of the Bible who made a difference and explores how people today can be "Game Changers". On average, more than 20 children attend each week. Trevor and the team have started to get to know these children really well and have been able to adapt the programme accordingly. Parents of the children are encouraged to stay and have a cup of coffee and a chat in the café area of the church. This has led to some positive relationships developing between the church and the local community.

#### **Music**

Of the 4 albums of all-age worship songs that Trevor has written, last year's release of "Hold On!" has had the most positive reaction from people who have heard it. Synergy has heard many stories of the songs being used in schools, churches and in family homes and cars.

The move away from people buying CDs to instead streaming music has meant that Synergy hasn't sold as many copies of "Hold On!" as it did with previous albums. However, the main purpose of the album is to provide Bible-based songs to schools and churches and so the trustees agreed that Trevor should offer a complimentary copy of the CD to any church or school that would like one. The way that the album was financed means that there is no financial loss associated with the offer and many churches and schools have already received their free copy.

# **The Synergy Christian Trust**

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

**Year ended 31st August 2022**

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

#### **Training**

In September 2021 and in accordance with Synergy's policy on the subject, Trevor undertook safeguarding training with the safeguarding group, "Thirtyone:Eight". Trevor has received training from this group before but on this occasion, he approached the course not just as a children's worker, but as a supervisor of other people involved in children's work.

Frustratingly, weeks later he had to undertake a similar safeguarding training course with the Methodist Church in his role as Holiday Club and Game Changers leader.

#### **Future plans**

Trevor will continue to visit 15 schools to conduct assemblies, most of them at monthly intervals. The series of assemblies will focus on the people that Jesus met, on what happened and on what was said. In this way, it is hoped that the children will develop an understanding of who Jesus is and why Christians follow him today.

Once again, Trevor will be on the leadership team for the Lifepath schools event in June.

The Game Changers Children's Club will continue to meet each Wednesday in term time. It is hoped that the team will build on the successful start and that more children will want to attend.

Trevor will continue to accept invitations to lead and to speak at church services throughout the year. The churches behind the 3 Holiday Clubs that Synergy led this summer have asked Trevor to return next year to lead programmes for children in school years 1-6.

#### **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:

Mr A Paddock  
Trustee

# **The Synergy Christian Trust**

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

**Year ended 31st August 2022**

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 2022.

### **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 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	34,690	<b>34,690</b>	31,657
Investment income	5	4	<b>4</b>	1
<b>Total income</b>		<u>34,694</u>	<u><b>34,694</b></u>	<u>31,658</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	36,371	<b>36,371</b>	40,655
<b>Total expenditure</b>		<u>36,371</u>	<u><b>36,371</b></u>	<u>40,655</u>
<b>Net expenditure and net movement in funds</b>		<u>(1,677)</u>	<u><b>(1,677)</b></u>	<u>(8,997)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		30,657	<b>30,657</b>	39,654
<b>Total funds carried forward</b>		<u>28,980</u>	<u><b>28,980</b></u>	<u>30,657</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 2022

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Debtors	12	1,740		1,599
Cash at bank and in hand		<u>27,777</u>		<u>29,689</u>
		<b>29,517</b>		<b>31,288</b>
<b>Creditors: amounts falling due within one year</b>	13	<u>537</u>		<u>631</u>
<b>Net current assets</b>			<b>28,980</b>	<b>30,657</b>
<b>Total assets less current liabilities</b>			<b><u>28,980</u></b>	<b><u>30,657</u></b>
<b>Funds of the charity</b>				
Unrestricted funds			<b>28,980</b>	<b>30,657</b>
<b>Total charity funds</b>	15		<b><u>28,980</u></b>	<b><u>30,657</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:

Mr A Paddock  
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 2022**

### **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 St Martins Lane, Marshfield, Chippenham, Wilts, SN14 8LZ.

### **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.

# **The Synergy Christian Trust**

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

**Year ended 31st August 2022**

### **3. Accounting policies** *(continued)*

#### **Tangible assets**

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**

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:

Equipment - Straight line over 4 years

#### **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.

#### **Defined contribution plans**

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 2022

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations and gifts	29,244	<b>29,244</b>	27,259	27,259
Gift aid refunds	3,566	<b>3,566</b>	3,953	3,953
Other income- CDs and Royalties	1,880	<b>1,880</b>	445	445
	<u>34,690</u>	<u><b>34,690</b></u>	<u>31,657</u>	<u>31,657</u>

### 5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	4	<b>4</b>	1	1
	<u>4</u>	<u><b>4</b></u>	<u>1</u>	<u>1</u>

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

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Core Activities	36,371	<b>36,371</b>	40,655	40,655
	<u>36,371</u>	<u><b>36,371</b></u>	<u>40,655</u>	<u>40,655</u>

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

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Core Activities	36,371	<b>36,371</b>	40,655
	<u>36,371</u>	<u><b>36,371</b></u>	<u>40,655</u>

### 8. Independent examination fees

No fee is payable in respect of the independent examination.

### 9. Staff costs

The average head count of employees during the year was 2 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Administration staff	1	1
Delivery of Core Activities	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# The Synergy Christian Trust

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

### Year ended 31st August 2022

#### 10. Trustee remuneration and expenses

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

#### 11. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1st September 2021 and 31st August 2022	1,896	<b>1,896</b>
<b>Depreciation</b>		
At 1st September 2021 and 31st August 2022	1,896	<b>1,896</b>
<b>Carrying amount</b>		
At 31st August 2022	—	<b>—</b>
At 31st August 2021	—	—

#### 12. Debtors

	2022 £	2021 £
Prepayments and accrued income	221	217
Other debtors	1,519	1,382
	<b>1,740</b>	<b>1,599</b>

#### 13. Creditors: amounts falling due within one year

	2022 £	2021 £
Social security and other taxes	537	631

#### 14. 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 £3,389 (2021: £3,275).

# The Synergy Christian Trust

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

### Year ended 31st August 2022

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1st September 2021 £	Income £	Expenditure £	At 31st August 2022 £
General funds	<u>30,657</u>	<u>34,694</u>	<u>(36,371)</u>	<u>28,980</u>

  

	At 1st September 2020 £	Income £	Expenditure £	At 31st August 2021 £
General funds	<u>39,654</u>	<u>31,658</u>	<u>(40,655)</u>	<u>30,657</u>

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

	Unrestricted Funds £	Total Funds 2022 £
Current assets	29,517	<b>29,517</b>
Creditors less than 1 year	(537)	<b>(537)</b>
<b>Net assets</b>	<u>28,980</u>	<u><b>28,980</b></u>

  

	Unrestricted Funds £	Total Funds 2021 £
Current assets	31,288	31,288
Creditors less than 1 year	(631)	(631)
<b>Net assets</b>	<u>30,657</u>	<u>30,657</u>

# **The Synergy Christian Trust**

## **Management Information**

**Year ended 31st August 2022**

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

# The Synergy Christian Trust

## Detailed Statement of Financial Activities

Year ended 31st August 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations and gifts	29,244	27,259
Gift aid refunds	3,566	3,953
Other income- CDs and Royalties	1,880	445
	<u>34,690</u>	<u>31,657</u>
<b>Investment income</b>		
Bank interest receivable	4	1
	<u>4</u>	<u>1</u>
<b>Total income</b>	<u>34,694</u>	<u>31,658</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	30,205	30,012
Pension costs	3,389	3,275
Insurance	437	431
Motor vehicle expenses	1,295	234
CD production	—	5,000
Miscellaneous	333	84
Office expenses	712	1,619
	<u>36,371</u>	<u>40,655</u>
<b>Total expenditure</b>	<u>36,371</u>	<u>40,655</u>
<b>Net expenditure</b>	<u>(1,677)</u>	<u>(8,997)</u>



# The Synergy Christian Trust

## Notes to the Detailed Statement of Financial Activities

Year ended 31st August 2022

	2022 £	2021 £
<b>Expenditure on charitable activities</b>		
<b>Core Activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	30,205	30,012
Pension costs	3,389	3,275
Insurance	437	431
Motor and Travel	1,295	234
CD production	—	5,000
Miscellaneous	333	84
Office expenses	712	1,619
	<u>36,371</u>	<u>40,655</u>
 <b>Expenditure on charitable activities</b>	 <u><u>36,371</u></u>	 <u><u>40,655</u></u>