

Charity Registration No. 1083020

Company Registration No. 04009248 (England and Wales)

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



**Caladine**

Chartered Certified Accountants

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr A J Black Mrs J Barrett Mr K J Jones Mr R Lamb Ms C Yates
<b>Charity number</b>	1083020
<b>Company number</b>	04009248
<b>Principal address</b>	Hamilton Hall Eastwood Road Bexhill on Sea East Sussex TN39 3PS
<b>Registered office</b>	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
<b>Bankers</b>	Lloyds 17 Wellington Place Hastings East Sussex TN34 1NX

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**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
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**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)".

**Objectives and activities**

The Church's objects are:

1. To advance the christian faith by such means as the church shall determine from time to time.
2. To relieve persons who are in conditions of need, hardship, or distress.
3. To educate and assist young persons through their leisure time activities so as to develop physical, mental and spiritual capacity.
4. To advance christian religious education and training and education in family life and relationships.

To embody these objects, the primary purpose of the church is to worship God and represent Jesus Christ and His word in the town through a strong representation of the Pentecostal Christian faith in the community.

The Church carries out a number of activities to fulfill its objectives. These include:

- (a) Different activities to encourage and develop membership of the Church e.g. a lively style of worship, continued pastoral support to church members, e.g. new membership evenings, meals together and the introduction of a specialist Bible teacher to engage the church members in a more meaningful way.
- (b) Interact with the local community, mainly through the children's Sunday Invaders Club, the quiz nights and trips to which members are free to invite family and friends
- (c) Special services with invited speakers within Assemblies of God organisation.
- (d) Continued representation at regional and national Assemblies of God events.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

**Achievements and performance**

**Review of Activities 2020-2021**

The church continues to be a vibrant Pentecostal representative of the Christian faith in the community with its primary purpose of worshipping God, equipping people spiritually and representing Jesus Christ and His Word in the town.

The Church association with Assemblies of God UK continues to be maintained and developed as one of its main objective in being a very distinguished Pentecostal Church in the town.

**Church membership**

The church membership suffered due to the Covid 19 pandemic, some has become disengaged even though Pastor Dale continued to make available to everyone access to Sunday Services and Bible Studies right throughout the pandemic. During the months of government lock down when we were not allowed to meet in the building a live Sunday Message was delivered and live Bible Study via zoom.

The annual income has declined as some people have withheld their contributions but our intake still remained encouraging considering the lock downs and none return of some to the building. It's a reflection of a committed core within the church's membership.

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Upkeep of Church Building facilities**

We continue to invest in the upkeep and maintenance of the facilities ensuring that it is kept to a standard that is safe, comfortable and welcoming to all. We were able to replace the three Wall Mounted Fan Heaters in the back hall, replace outside over door light, and freshen up interior wall paints. We were unable to resurface the paved area around the church as had planned but hope to do it this next year as it is broken up and needs attention. The premises are kept clean and tidy, new interior and exterior display posters installed and maintained.

**Community Interaction**

Early in the pandemic a WhatsApp group labeled "What would Jesus do" was set up for the Church Family to encourage, support and keep in touch with each other.

As soon as we were able to return to the building we resumed Sunday morning services while still making a live feed accessible via zoom, our mid week services are still delivered live on zoom. The church continues to maintain links with other local churches mainly through Churches Together in Bexhill.

**Church Activities**

Different activities to grow membership of the church e.g. a modern lively style of worship, inspirational Bible teachings to inspire the church in a more meaningful way continued pastoral care and support to church members.

Apart from Sunday and Mid Week services, no other activities were planned due to the Government restrictions and the need to keep everyone safe

Continued representation at regional and national Assemblies of God events via zoom were attended

Monies have been used to provide a measure of support and subsidy to enable and motivate church members and make material provision to promote and enable considered activities to take place.

1. Utilities – electricity, water, gas, phone, internet, zoom etc
2. Sponsorship of child, money for Missionary work abroad and Vision for Israel.
3. Insurance and Copy Right charges.
4. Salary for employed minister.
5. Publicizing of church activities, website upkeep and printed materials.
6. Accountancy and Payroll services.
7. Membership and subscription to Assemblies of God, CTIB, Evangelical Alliance, CCPAS etc
8. Materials and supplies for Invaders, church office, and catering etc.

**Employed Staff**

Pastor Dale Barrett a full accredited minister with (AOG) Assemblies of God UK continues to lead the church on a part time salary..

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Financial review**

There was a total surplus for the year of £2,898 leaving reserves of £145,457 carried forward at the year ended 31 March 2021.

**Reserves policy**

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's current activities while consideration is given to ways in which additional funds may be raised.

**Risk factors**

The Trustees has assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The Church is a company limited by guarantee, registration number 04009248 registered with the Charity Commission in England and Wales, registration number 1083020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A J Black  
Mrs J Barrett  
Mr K J Jones  
Mr R Lamb  
Ms C Yates

None of the Trustees have any beneficial interest in the company. Each member has a liability of £10 in the event of a winding up.

Additional trustees are appointed by the majority vote of the existing trustees. Suitable training is provided.

The day to day activities of the church are led by the Elders and pastoral staff. These report to the trustees who meet on a regular basis.

The Trustees report was approved by the Board of Trustees.

  
Mr R Lamb

Trustee

Dated: 10/11/21

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
STATEMENT OF TRUSTEES RESPONSIBILITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees, who are also the directors of Bexhill Community Church for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF BEXHILL COMMUNITY CHURCH**

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I report to the Trustees on my examination of the financial statements of Bexhill Community Church (the Church) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Church (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

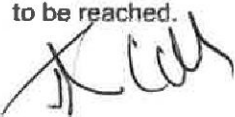
Having satisfied myself that the financial statements of the Church are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Church's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 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 Church as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 11 November 2020



**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	3	29,719	42,652
Charitable activities	4	-	28
Investments	5	3	7
<b>Total Income</b>		<b>29,722</b>	<b>42,687</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	26,824	36,051
<b>Net income for the year/ Net movement in funds</b>		<b>2,898</b>	<b>6,636</b>
Fund balances at 1 April 2020		142,559	135,923
<b>Fund balances at 31 March 2021</b>		<b>145,457</b>	<b>142,559</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Property, Fixtures and Equipment	11		90,850		91,063
<b>Current assets</b>					
Trade and other receivables	12	5,453		7,298	
Cash at bank and in hand		51,796		46,716	
		<u>57,249</u>		<u>54,014</u>	
<b>Current liabilities</b>	13	(2,642)		(2,518)	
Net current assets			54,607		51,496
<b>Total assets less current liabilities</b>			<u>145,457</u>		<u>142,559</u>
<b>Income funds</b>					
Unrestricted funds			145,457		142,559
			<u>145,457</u>		<u>142,559</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10-11-21

  
 Mrs J Barrett  
 Trustee

  
 Mr R Lamb  
 Trustee

Company Registration No. 04009248

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**Company Information**

Bexhill Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Church's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

Since March 2020 Church activities have changed significantly in response to the coronavirus outbreak. However the Church was able to engage with Church members through online services and meetings have now recommenced. At the time of approving the financial statements, the Church has good reserves and therefore Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is recognised in the period in which it is incurred and allocated to the particular cost centre to which it relates. Expenditure includes irrecoverable VAT.

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies (Continued)**

**1.6 Property, Fixtures and Equipment**

Property, Fixtures and Equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives.

As the building is maintained to a fair standard, it is considered the residual value is above the cost so the original building purchased is not depreciated. Improvements to the building are however depreciated at 10% on a straight line basis.

The depreciation rates are as follows:

Land and buildings	No depreciation
Building improvements	10% on a straight line basis
Fixtures, fittings and equipment	20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of non-current assets**

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial Instruments**

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**BEXHILL COMMUNITY CHURCH  
KNOWN AS LIVING WORD CHURCH BEXHILL  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies (Continued)**

***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Church's contractual obligations expire or are discharged or cancelled.

**1.10 Taxation**

The income of the Church is used solely for charitable activities and the Trustees consider it not to be subject to corporation tax.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3 Donations and legacies**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations and gifts	<u>29,719</u>	<u>42,652</u>
<b>Donations and gifts</b>		
Donations and gifts	24,748	36,788
Tax refunds	5,337	5,864
Other	(366)	-
	<u>29,719</u>	<u>42,652</u>

**4 Charitable activities**

	<b>2020</b>
	<b>£</b>
	<b>2020</b>
	<b>£</b>
Sales of ministry CD's	<u>28</u>

**5 Investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest receivable	<u>3</u>	<u>7</u>

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6 Charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	18,540	18,540
Repairs and maintenance	206	4,952
Subscriptions and resources	1,252	1,766
Speakers and outreach	-	803
	<u>19,998</u>	<u>26,061</u>
Grant funding of activities (see note 7)	336	2,842
Share of support costs (see note 8)	3,814	4,592
Share of governance costs (see note 8)	2,676	2,556
	<u>26,824</u>	<u>36,051</u>

**7 Grants payable**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gifts and Donations	<u>336</u>	<u>2,842</u>

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8 Support costs**

	Support costs	Governance costs	Total 2021	Support costs	Governance costs	Total 2020
	£	£	£	£	£	£
Depreciation	213	-	213	213	-	213
Insurance	627	-	627	655	-	655
Utilities	991	-	991	1,436	-	1,436
Cleaning and catering	189	-	189	260	-	260
Telephone and fax	849	-	849	748	-	748
Stationery and office costs	24	-	24	569	-	569
Sundry expenses	921	-	921	554	-	554
Loan interest	-	-	-	157	-	157
Independent examination	-	504	504	-	430	430
Accountancy and payroll	-	2,172	2,172	-	2,126	2,126
	<u>3,814</u>	<u>2,676</u>	<u>6,490</u>	<u>4,592</u>	<u>2,556</u>	<u>7,148</u>
<u>Analysed between</u>						
Charitable activities	<u>3,814</u>	<u>2,676</u>	<u>6,490</u>	<u>4,592</u>	<u>2,556</u>	<u>7,148</u>

**9 Trustees**

None of the Trustees received any remuneration or benefits from the Church during the year.

The total aggregate donations without conditions received from the Trustees and related parties during the year amounted to £8,280 (2020: £6,315).

Mr D Barrett, husband of the trustee Mrs J Barrett, continued in his role as Pastor and received a salary of £18,000 (2020: £18,000). The Church also made contributions into a defined contribution scheme during the year amounting to £540 (2020: £540).



**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**10 Employees**

The average monthly number of employees during the year was:

	<b>2021 Number</b>	<b>2020 Number</b>
Pastor	1	1
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	18,000	18,000
Other pension costs	540	540
	<b>18,540</b>	<b>18,540</b>

There were no employees whose annual remuneration was £60,000 or more.

**11 Property, Fixtures and Equipment**

	<b>Land and buildings £</b>	<b>Building improvements £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	90,000	2,125	20,549	112,674
At 31 March 2021	90,000	2,125	20,549	112,674
<b>Depreciation and impairment</b>				
At 1 April 2020	-	1,063	20,548	21,611
Depreciation charged in the year	-	213	-	213
At 31 March 2021	-	1,276	20,548	21,824
<b>Carrying amount</b>				
At 31 March 2021	90,000	849	1	90,850
At 31 March 2020	90,000	1,062	1	91,063

**BEXHILL COMMUNITY CHURCH**  
**KNOWN AS LIVING WORD CHURCH BEXHILL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12 Trade and other receivables**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other receivables	4,973	6,831
Prepayments	480	467
	<u>5,453</u>	<u>7,298</u>

**13 Current liabilities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	698	874
Accruals and deferred income	1,944	1,644
	<u>2,642</u>	<u>2,518</u>

**14 Retirement benefit schemes**

**Defined contribution schemes**

The Church operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Church in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £540 (2020 - £540).

**15 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>18,540</u>	<u>18,540</u>