

Charity registration Number: 1095786

# **CHALLENGE COMMUNITY CHURCH**

**Receipts and Payments Accounts**

**For the year ending 31 August 2021**

**CHALLENGE COMMUNITY CHURCH**  
**Financial Statements**  
**For the year ending 31 August 2021**

**Contents**

	<b>Page</b>
Trust Information	1
Trustees' Report	2
Independent Examiner's Report to the Trustees	8
Receipts and Payments Account	9
Statement of Assets and Liabilities	10
Notes to the accounts	11-15

## **CHALLENGE COMMUNITY CHURCH**

### **Trust Information**

#### **Status**

Challenge Community Church, Hereford, is registered with the Charity Commissioners (No. 1095786) and constituted by a Deed of Trust dated 19 July 2002.

#### **Trustees**

The Charity is administered by the Trustees, who are at the time of signing this report:

Mr S Sully	Mr IJ Cracknell
Mr SWJ Grisman	Mr JGM Erwin
Mr C Over	Mr FD Erwin

Western Counties and South Wales Evangelisation Trust is the custodian trustee of the church premises at 40 Belmont Road, Hereford.

#### **Elders**

Mr S Sully  
Mr C Over (resigned 3 November 2021)  
Mr M Roberts  
Mr FD Erwin

#### **Church Office**

40 Belmont Road  
Hereford  
HR2 7JW

#### **Registered Office**

131 St Peter's Close  
Moreton-on-Lugg  
Hereford  
HR4 8DW

#### **Bankers**

Lloyds TSB  
High Town  
Hereford  
HR1 2AE

## **CHALLENGE COMMUNITY CHURCH**

### **Trustees' Report**

### **For the year ending 31 August 2021**

The trustees submit their annual report and financial statements for the year ended 31 August 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102) 'Accounting and Reporting by Charities' in preparing their annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 and 12, and comply with the charity's governing documentation, applicable law and the requirements of the SORP.

#### **Constitution**

The charity is an unincorporated charity and is governed by its Trust Deed.

#### **Object of the charity**

To advance the Christian faith, in accordance with the Statement of Doctrines and Practices set out in the Schedule appended to the deed, mainly but not exclusively in the Hereford area.

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

The charity is ultimately run by the Trustees. The Trustees have the authority to exercise their powers to further the objects of the charity. The Trustees meet at least once a year but delegate the day to day decision making on the running of the Church to the Elders of the Church, some of whom are also Trustees. The Elders meet formally twice a month to consider the management and pastoral needs of the fellowship.

Mr Steve Sully is the church pastor and is working two days a week for the fellowship. Every future Trustee shall be appointed by a resolution of Trustees passed at a special meeting. Training is available for Trustees as the need arises. The Elders take responsibility for the management of risk and have set up a team to identify, assess and mitigate areas of risk.

#### **Objectives and activities**

The church meets every week at 40, Belmont Rd, Hereford. Our objective is to reach out to people in the surrounding community, witness for, teach about, and demonstrate the love of, Jesus Christ and trust and pray that He becomes their own personal saviour. This is undertaken through weekly meetings for teaching and worship; specific evangelistic and outreach events; the work of our Community Link worker; The Storehouse Ministry (provision of foodstuffs to people in desperate need); Neighbourhood Chaplains; Koffee and Kids club; Who Let the Dads Out; coffee mornings; and various children's ministries.

Gifts to external organisations and individuals are considered by the Elders from time to time on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support. No commitments have been made for long term support.

#### **Related parties**

The Trustees received no remuneration as a result of their office during the year. No Trustee, or other person related to the charity, apart from as detailed in note 7, had any personal interest in any contract or transaction entered into by the charity during the year.

#### **Review of developments**

The Church continues to be led by four Elders, Steve Sully, Foster Erwin, Chris Over and Malcolm Roberts. Steve is the Lead Elder/Pastor employed on a 15 hours per week contract. The elders meet twice each month, one being a 'business' meeting and the other a prayer meeting.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees' Report (continued)**  
**For the year ending 31 August 2021**

Chris Over retired as an elder on 3 November 2021, his many years of hard work and service in this role has been appreciated and acknowledged.

We also have a committed and dedicated team of Ministry Leaders taking responsibility for various ministries within the church.

It goes without saying that the Covid virus has greatly disrupted our church programme over the period.

In regard to Sunday services we have met, in person, on every Sunday allowed under government restrictions. On those Sunday's we have been unable to meet we have live streamed a service each week. In order to facilitate this high quality streaming we have invested over £3,300 in cameras, lighting etc.

During those periods we were unable to meet in person we have made great efforts to keep in contact with our regular attenders. Chris Over in particular has faithfully contacted many people on a fortnightly basis.

We have also continued to hold regular Tuesday evening prayer meetings via Zoom.

Our two youth groups, Boom and Ignite, have met when restrictions allowed but with reduced numbers and a slightly different format taking into account social distancing. This has been appreciated by the young people who attend.

The Counties Life Exhibition planned for November 2020 also had to be sadly cancelled and rescheduled for later in 2022. Our annual Fun Day planned for September could not go ahead nor could our planned Christmas events, again because of the impact of Covid.

Unfortunately, many of our other activities such as After School Club, Who Let the Dads Out , Coffee mornings etc have also been greatly impacted. Several times we have planned to relaunch following lockdowns only to see further delays arise. We hope to start these soon as they much needed opportunity to the groups they seek to reach out to.

Due to the reduced programme of activities it was decided to furlough the Community Link Worker role, currently held by Liz Greenow, in November 2020. 15 hours each week were claimed under the scheme leaving Liz with 7.5 hours of working hours used mainly for shopping and support to those unable to get out. This continued through to August 2021.

Steve Sully shared with the elders his decision to step down from the role of Lead Elder/Pastor in July 2022. After much discussion it was agreed that the church would benefit from a full time leader if we are to achieve all that we believe God has planned. However, the church is not in a position to financially support one full time and 2 part time employees. Therefore it was decided to combine the role of Community Link Worker and Lead Elder/Pastor. This will mean the current role of CLW will become redundant once the new leader is appointed.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees' Report (continued)**  
**For the year ending 31 August 2021**

Despite the many disappointments there has been much to celebrate and thank God for over the year.

Faye Roberts approached the elders suggesting we review our Family Values. After much discussion and a great deal of work by Faye these were launched in April 2021 and were enthusiastically received by the church. These updated values are central to all our ministries and the life of each member as we seek to live out our faith.

We also desire that people Belong, Believe and Become:

- Belong to Challenge by attending any event/ministry.
- Believe in Jesus as their personal saviour.
- Become the person Christ always intended them to be.

Over the last couple of years we believe God has been calling us to reach Hunderton, an area of significant deprivation, just a few hundred yards from the church building. Our initial plans had to be put on hold but in June we took the decision to launch youth and family outreach, not in our building, but on a public green in the centre of that area.

Our first outreach was the relaunch of our Community Action Team in May who took on the challenge of clearing overgrown gardens for residents.

In July we launched Friday evening events of either rounders or volleyball. Young people were invited to come along to play and their families to watch, chat and enjoy refreshments. Within a couple of weeks we were seeing 25 young people and several families staying.

To build on this we held events on Sunday afternoons including Picnics on the Green and a city centre walking quiz. These events were well supported by the community with genuine relationships being formed.

We were approached by the County Council asking if we would consider being part of a county wide initiative of Talk Community Hubs. Hubs are drop-in centres where people can go either just for a chat or to be sign posted to services available across a wide range of needs. A grant was received to purchase 2 Chrome Notebooks enabling us to access the TCH Directory of service providers. All of Challenge's events are promoted via the TCH website.

We have planned a weekend of events in September 2021 to celebrate the church's 25th Anniversary. Invitations have been sent to many people who have played a part in the history of the church.

Tough Talk have been invited back to Challenge and are due to be with us in September 2021. They will be witnessing on Hunderton Green with families invited we have made connections with over recent months.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees' Report (continued)**  
**For the year ending 31 August 2021**

Once it becomes impractical to hold outdoor events in the autumn evenings we will change our youth group format. Operating as Friday Family Fun we will reduce the evening to one hour inviting parents to stay and enjoy refreshments whilst the children enjoy a planned programme of activities.

We will also intend to hold a Light Party on Hunderton Green on Halloween and Carols on the Green in December.

We also took the decision to redecorate the entire church building, both internal and external at a cost of some £10,000. A grant of £3,500 was secured from Western Counties Trust toward the cost of this work.

We are truly excited by all that we see God doing and look forward to the future believing that post covid God is doing a new thing in our community and for that we will give Him all the glory.

**Public benefit statement**

*Identifiable Benefits, related to the aims of the charity*

Through the regular worship & prayer meetings, Bible studies, children's clubs, social action programmes and personal visitation the Christian Faith is shared and people in the community helped. Individuals have become Christians, had their faith developed and lifestyles impacted. As part of community life families have been supported.

*Beneficiaries*

In addition to Church members, families, other regular attendees and friends anyone is welcome to attend appropriate events without restriction. We seek to be available to all in the community.

The Trustees consider that they have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

**Reserves policy**

It was agreed at the Trustees meeting on 19 April 2021 to aim to build up reserves in the General Fund equivalent to three months expenditure (approx. £10,000) and a base level of reserves of £6,000 (only necessary expenditure below base reserves). The Trustees review this policy from time to time and agree that it is still appropriate.

Reserves are currently higher than this due to the need to hold a balance to meet a shortfall on regular monthly income and expenditure. Also we are committed to some significant repair bills after the year end.

No limit has been put on the Restricted Funds (Building, Mission, and Storehouse) as these are being held for a specific purpose and spent when the need arises.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees' Report (continued)**  
**For the year ending 31 August 2021**

**Risk management policy**

The operations team have reviewed and updated the risk management policies of the church; when finalised these are passed to the Elders for adoption. The policy is to review the risk assessments on a two year rotational basis.

The principal risks currently identified, and strategies for managing those risks are as follows:

- Adequate funds to meet commitments. Addressed through the preparation of an annual budget; regular monitoring of income and expenditure by treasurer; periodic review by Elders at finance meetings.
- Safeguarding vulnerable adults and children. Addressed through a Safeguarding Officer; Child Protection and Safeguarding policy kept up to date through review and being a member of CCPAS; training.
- Health and safety on church premises. Addressed through a member being tasked to monitor the condition of premises; fire drills; regular maintenance; promoting the need to consider health and safety during activities.

**Results and financial review**

The financial statements for the year to 31 August 2021 have been prepared on a Receipts and Payments basis.

Net movement of funds for the Church were a total of £4,130 decrease for the year. This is made up of a £590 decrease on the General Fund, a £1,630 decrease on designated funds, and a £1,610 decrease with respect to restricted funds.

The General Fund received income of £55,328 (2020 - £38,566) which is a 43.5% increase on the previous year, due to an increase in giving; both in terms of numbers of members and the amount per member. This offset the loss of cash collections which has returned to a modest extent since services have restarted. The General Fund running expenditure was £55,918 (2019 - £33,824) which was a 65.3% increase from last year. There are a number of contrasting variances; the continued impact of COVID meant that expenditure on outside speakers, evangelism and church ministries was somewhat lower. On the face of it wages appear to have gone up, but in reality they have only increased by inflation and the fact that Faye was employed for the whole year. The other change is that the Community Link workers wages are no longer allocated to a restricted fund, they are now wholly a general fund expense. Other material changes are significant increases in repairs (painting the outside of the building), building improvements (revamp of front porch), and the purchase of new equipment to facilitate the ability

The main transfers between funds were £1,930 from the General Fund to the Mission Fund to supplement the gift to the missionaries we support, in the absence of cash collections. £1,630 was been transferred/redesignated from the Computer Fund to the General Fund to help meet the costs of equipping the church for live streaming.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees' Report (continued)**  
**For the year ending 31 August 2021**

The Restricted Funds showed incoming resources (received or transferred) of £8,867, which are shown in more detail in note 8. £5,667 was given or transferred to Mission Fund and was passed on during the year to the mission works that the church supports (see note 5). Therefore in total 9.1% of the church income was gifted to missionary works during the year. The Mission Fund shows a deficit of £224 which will be cleared by Gift Aid claims in the coming year. The Storehouse Fund continues to be very active with income in the form of gifts received of £1,052 and expenditure of £390. These accounts only reflect the financial gifts to the Storehouse Fund and how they were spent. It was not practical to value and record in these accounts the provisions that are given by members and passed on to those in need. The £1,868 of funds brought forward in the Building Fund were utilised to cover some of the costs of refurbishing the front entrance, with the balance being borne by the general fund. We received a further £1,200 from the Hereford Community Grant Fund to help the church support families in the community who were particularly struggling as a result of COVID-19. This predominantly took the form of providing food parcels. We also received £948 from the Hereford Community Fund to purchase tablets to give on-line community access in a community cafe.

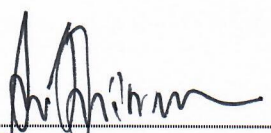
**Statement of Trustees responsibilities**

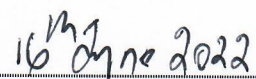
Charity law requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the payments and receipts of the Charity for that period. In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make adjustments and estimates that are reasonable and prudent.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence take reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that the accounts comply with current statutory requirements and those of the Charity's Trust Deed.

Signed for and on behalf of the  
Trustees of Challenge Community Church

  
Trustee

  
Date



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHALLENGE COMMUNITY CHURCH**

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 9 to 15.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner

20<sup>th</sup> June 2022

Date

Mr D Hill  
Jalna, Chapel Lane  
Bodenham Moor  
Herefordshire  
HR1 3HR

**CHALLENGE COMMUNITY CHURCH**  
**Receipts and Payments Account**  
**For the year ending 31 August 2021**

		<b>General</b>	<b>Desig-</b>	<b>Rest-</b>	<b>Total</b>	<b>Total</b>
		<b>Fund</b>	<b>nated</b>	<b>ri-cted</b>	<b>Funds</b>	<b>Funds</b>
	<b>Note</b>	<b>£</b>	<b>Funds</b>	<b>Funds</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>						
Voluntary Receipts						
Regular giving from members						
Tax effective giving	2	39,012	-	3,685	42,697	27,450
Collections	2	2,473	-	321	2,794	5,342
Income Tax recovered	2	7,128	-	783	7,911	8,586
Other voluntary receipts		-	-	-	-	1,205
Activities for generating funds		-	-	-	-	746
Receipts from church activities		1,519	-	-	1,519	2,643
Grants received	2	5,194	-	2,148	7,342	5,683
Investment income		2	-	-	2	13
<b>Total income</b>		<b>55,328</b>	<b>-</b>	<b>6,937</b>	<b>62,265</b>	<b>51,668</b>
<b>Payments</b>						
Costs of generating funds						
Church activities	3,4	48,244	-	4,749	52,993	43,987
Grants payable (mission gifts)	5	125	-	5,728	5,853	12,750
		48,369	-	10,477	58,846	56,737
Purchase of new equipment		4,715	-	-	4,715	-
Building improvements		2,834	-	-	2,834	-
<b>Total payments</b>		<b>55,918</b>	<b>-</b>	<b>10,477</b>	<b>66,395</b>	<b>56,737</b>
<b>Excess Receipts over Payments</b>		<b>(590)</b>	<b>-</b>	<b>(3,540)</b>	<b>(4,130)</b>	<b>(5,069)</b>
Transfers between funds	6,8,9	(300)	(1,630)	1,930	-	-
<b>Net movement on funds</b>		<b>(890)</b>	<b>(1,630)</b>	<b>(1,610)</b>	<b>(4,130)</b>	<b>(5,069)</b>
Funds brought forward		20,464	3,912	4,030	28,406	33,475
<b>Funds carried forward</b>		<b>19,574</b>	<b>2,282</b>	<b>2,420</b>	<b>24,276</b>	<b>28,406</b>

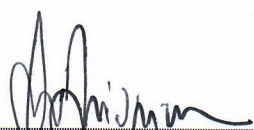
**CHALLENGE COMMUNITY CHURCH**  
**Statement of Assets and Liabilities**  
**As at 31 August 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Premises at 40 Belmont Road, Hereford		423,023	423,023
Fixtures and fittings		6,219	8,539
Equipment		<u>5,425</u>	<u>2,712</u>
		<u>434,667</u>	<u>434,274</u>

Western Counties and South Wales Evangelisation Trust is the custodian trustee of the church premises at 40 Belmont Road, Hereford.

<b>Cash funds</b>			
Lloyds Bank Current account		2,991	114
Lloyds Bank Deposit account		21,000	28,007
Storehouse petty cash		13	13
Ignite tuck shop petty cash		<u>272</u>	<u>272</u>
		<u>24,276</u>	<u>28,406</u>

Signed for and on behalf of the  
Trustees of Challenge Community Church

  
\_\_\_\_\_  
Trustee

16<sup>th</sup> June 2022  
\_\_\_\_\_  
Date



**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2021**

**1 Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**Basis of accounting**

The financial statements are prepared under the historical cost convention, and using the Receipts and Payments basis.

**Fund accounting**

The church maintains various types of funds as follows:

*Restricted Funds*

Restricted Funds represent gifts received for specific purposes. Challenge Community Church has six such funds.

- The Building Fund represents monies given for the acquisition and refurbishment of a building in which Challenge Community Church can run its activities.
- The Mission Fund represents monies given to support missionary works which is reviewed on an annual basis. The church does not enter into commitments to support any given beneficiary beyond the end of its financial year.
- The Storehouse Fund represents monies given to fund of people in the local community, mainly in the form of food parcels. The beneficiaries are brought to our attention by local social services.
- The Bundles of Hope Fund represents monies given to support mothers with new born babies in need of practical support through gifts of necessary goods.
- The Hereford Community Fund represents grant monies given to purchase tablets to give the community on-line access in a community café.
- The Hereford Community Grant Fund represents monies given to help provide food to those in need as a result of COVID-19.

*Designated Funds*

Designated Funds are amounts that have been put aside out of unrestricted funds at the discretion of the trustees. Challenge Community Church has two such funds.

- The Computer Fund was retained to provide for the replacement IT based equipment. The elders decided to use this in the year to fund equipment to facilitate online streaming. The fund has now been ceased.
- The Project Fund has been set up to ring fence some larger one off gifts to the church. The Trustees wish these funds to be used for specific evangelistic projects that we would normally find difficult to fund from regular giving or to release to general funds in a planned way.

**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2021**

*Unrestricted Funds*

The General Fund represents unrestricted income that is expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

*Fixed assets*

Western Counties and South Wales Evangelisation Trust is the Custodian Trustee of the church property at 40 Belmont Road, Hereford, HR2 7 JW. The £423,023 premises costs shown in the Statement of Assets and Liabilities represent the purchase and refurbishment costs of these premises and continues to be an asset of Challenge Community Church under this arrangement.

Equipment, fixtures and fittings are recorded on the statement of assets and liabilities at cost less an estimated decrease in value.

**2 Analysis of Restricted Fund Receipts**

	<b>Building Fund £</b>	<b>Mission Fund £</b>	<b>Store- house Fund £</b>	<b>Sub Total £</b>
Receipts from donors				
Tax effective giving	-	3,027	658	3,685
Collections	-	91	230	321
Income Tax recovered	-	619	164	783
Other voluntary receipts	-	-	-	-
Grants received	-	-	-	-
<b>Total income</b>	-	3,737	1,052	4,789

	<b>Hereford Community Grant Fund £</b>	<b>Bundles of Hope Fund £</b>	<b>Hereford Grant Fund £</b>	<b>2121 Total £</b>	<b>2020 Total £</b>
Receipts from donors					
Tax effective giving	-	-	-	3,685	3,960
Collections	-	-	-	321	2,001
Income Tax recovered	-	-	-	783	1,458
Other voluntary receipts	-	-	-	-	-
Grants received	1,200	-	948	2,148	5,683
<b>Total income</b>	1,200	-	948	6,937	13,102

The two grants received during the year were from Hereford County Council to fund the provision of food parcels and the purchase of tablets to give the community on-line access in a community café.



**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2021**

**3 Analysis of General Fund payments - Church Activities**

	<b>2121</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and expenses	30,289	9,582
Speaker expenses	72	319
Evangelism and outreach costs	982	2,857
Ministry expenditure	886	3,238
Running costs	4,315	3,663
Repairs	7,334	1,794
Utilities	4,366	5,066
	<u>48,244</u>	<u>26,519</u>

**4 Analysis of Restricted Fund Payments**

	<b>Building</b>	<b>Mission</b>	<b>Store-</b>	<b>Sub</b>
	<b>Fund</b>	<b>Fund</b>	<b>house</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>Fund</b>	<b>£</b>
<b>Church activities</b>				
Wages and pastoral support	-	-	-	-
Ministry expenditure	-	-	390	390
Running costs	-	-	-	-
Repairs	1,868	-	-	1,868
	<u>1,868</u>	<u>-</u>	<u>390</u>	<u>2,258</u>
Grants payable (see note 5)	-	5,728	-	5,728
	<u>1,868</u>	<u>5,728</u>	<u>390</u>	<u>7,986</u>

	<b>Hereford</b>	<b>Bundles</b>	<b>Hereford</b>	<b>2121</b>	<b>2020</b>
	<b>Community</b>	<b>of Hope</b>	<b>Community</b>	<b>Total</b>	<b>Total</b>
	<b>Grant Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Church activities</b>					
Wages and pastoral support	-	-	-	-	13,155
Ministry expenditure	1,801	-	690	2,881	1,183
Running costs	-	-	-	-	-
Repairs	-	-	-	1,868	3,130
	<u>1,801</u>	<u>-</u>	<u>690</u>	<u>4,749</u>	<u>17,468</u>
Grants payable (see note 5)	-	-	-	5,728	5,445
	<u>1,801</u>	<u>-</u>	<u>690</u>	<u>10,477</u>	<u>22,913</u>

**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2021**

<b>5 Grants payable</b>	<b>General Fund</b>	<b>Mission Fund</b>	<b>2121</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bodenham Christian Fellowship	125	-	125	100
Counties	-	1,590	1,590	1,347
Craig and Georgie Dowling	-	790	790	641
Esther Price	-	300	300	-
Good News for Everyone (Gideons)	-	550	550	-
Joel and Emily Thibault	-	300	300	570
OM India	-	-	-	40
Project India	-	300	300	300
Solomon Nathaniel	-	640	640	898
Storehouse	-	-	-	187
Three Counties Show	-	150	150	161
Vennture	-	1,108	1,108	6,970
Warwick CU	-	-	-	331
Other grants	-	-	-	1,205
	<u>125</u>	<u>5,728</u>	<u>5,853</u>	<u>12,750</u>

**6 Transfers between funds**

£1,630 has been transferred (redesignated) from the Computer Fund to the General Fund to help meet the costs of equipping the church for live streaming.

In the absence of cash collections, £1,930 was transferred from the General Fund to the Mission Fund to help meet our commitments to the missionaries we supported in the year.

**7 Related party transactions**

Mr S Sully is a Trustee of Challenge Community Church and was the pastor for the year. In return for the services that he provided to the fellowship, the church has paid him £8,240.

Elders and their spouses have claimed reimbursement, from time to time, for sundry expenditure incurred in relation to church activities.



**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2021**

<b>8 Analysis of restricted funds</b>	<b>Building</b>	<b>Mission</b>	<b>Store-house</b>	<b>Sub total</b>
	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	1,868	(163)	513	2,218
Receipts	-	3,737	1,052	4,789
Payments	(1,868)	(5,728)	(390)	(7,986)
Transfers in/(out)		1,930	-	1,930
Balance carried forward	-	(224)	1,175	951

	<b>Sub total</b>	<b>Hereford</b>	<b>Hereford</b>	<b>Bundles</b>	<b>Total</b>
	<b>total</b>	<b>Community</b>	<b>Community</b>	<b>of Hope</b>	
	<b>Grant</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	2,218	833	-	979	4,030
Receipts	4,789	1,200	948	-	6,937
Payments	(7,986)	(1,801)	(690)	-	(10,477)
Transfers in/(out)	1,930	-	-	-	1,930
Balance carried forward	951	232	258	979	2,420

The Mission Fund is showing an overdrawn positions at the year end due to funds being distributed and based on Gift Aid not yet received by the church.

<b>9 Analysis of designated funds</b>	<b>Project</b>	<b>Computer</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Balance brought forward	2,282	1,630	3,912
Receipts	-	-	-
Payments	-	-	-
Transfers in/(out)	-	(1,630)	(1,630)
Balance carried forward	2,282	-	2,282