

Forest Hill Community Church

Report and Accounts
Year ended 31st March 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

FOREST HILL COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Fiona Taylor Rosemary Thompson Vinu Kurian (resigned September 2020) Elaine Willett Luke Aylward Tim Greenlaw (resigned June 2021) Ben Hobbons
Company Secretary	Ben Hobbons
Key Staff	Nigel Desborough (Pastor and Team Leader) Joanna Sayer (Pastor) Stephen Desborough (Youth Pastor)
Governing Document	Memorandum and Articles of Association dated 18 Dec 2019
Company Registration Number	5022460
Charity Registration Number	1103398
Registered Office	Here For Good 17 Sydenham Road Sydenham, London, SE26 5EX
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	National Westminster Bank plc

Contents	Page
Company Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-13
Detailed Statement of Financial Activities with Comparatives	14

FOREST HILL COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Formation

FHCC was incorporated as a company limited by guarantee (Company no. 5022460) on 22/1/2004, and registered as a charity on 26/4/2004. It became operational on 26/11/2003.

Membership

In March 2021 we had somewhere between 150 and 200 people, including children, connected to the FHCC community, although it was more difficult to be in touch with people and be sure who was identifying with us due to the extraordinary conditions of the Covid 19 pandemic. We did not meet physically as a church during most of the year.

Support for overseas work

We continued to support overseas mission work in different locations particularly in South East Asia and Turkey. Again the Covid 19 pandemic with lockdowns and travel restrictions had a big impact on this area, with a number of workers unable to travel, and conferences online only.

Regular Activities

In planning the activities of FHCC the Trustees have had regard to the guidance issued by the Charity Commission on 'public benefit.' FHCC continues to meet for Sunday services at Sydenham High School. However, the Coronavirus pandemic and consequent National Lockdown forced us to close our physical services for a season. We moved online, using Church-online (briefly), then YouTube for church services, and Zoom for housegroups, prayer meetings, and leaders' meetings. We resumed physically live services at Sydenham High School, with limited numbers under Covid-19 secure conditions, on October 4th 2020, but closed again from November 8th until Easter Sunday 2021. Our Christmas services were programmes especially produced for broadcast via YouTube, with excellent worship music filmed on the roof of Here For Good, and in the prayer garden at Holy Trinity, Beckenham.

We are members of Transform Network (T-net), an association of independent church congregations in South East London; of iNet, an overseas mission's organisation: we are also members of the Evangelical Alliance. We work and collaborate with numerous other Christian groups including: XLP; Churches Together in Sydenham and Forest Hill; London City Mission; New Wine Network; and Lewisham Ecumenical Borough Deans. Towards the end of 2018 we began to make links with Pioneer Network, a number of our Leadership Team attended the Pioneer Annual National Leader's Conference in March 2020, and we joined the Network in October 2020.

We lease and manage the Hope Centre, Malham Road, Forest Hill, which belongs to London City Mission. Our current 3-year lease runs until August 2022. Due to the National lockdowns the churches and community groups which used the building were forced to close, and since March 2020 the hall has been exclusively used by Lewisham Foodbank. The work of the Foodbank expanded substantially because of the Covid-19 pandemic, and we have provided a premises vital for hundreds of local people affected by food poverty.

FOREST HILL COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Other regular FHCC activities migrated online or were forced to close due to the pandemic for much of 2020 and 2021. The Here For Good building was made covid-secure, and had restricted use during this period with a few staff coming in, in order to make services for YouTube.

Trustees

Six Trustees remained in post during the financial year 2020-2021. Tim Greenlaw moved to Reading and ceased as a Trustee in the summer of 2021.

Staffing

Nigel Desborough continued as Pastor and Team Leader. Sam Corry was a Pastor alongside Nigel for 9 years, but found a new job as a Pastor at One Church, Brighton, and left FHCC in late November 2019. On 1st November 2020 Joanna Sayer began to work for FHCC as the Associate Pastor. Stephen Desborough was appointed part-time Youth Pastor in September 2017 and continues in that role, and from March 2020 played a major role in producing our online services when the UK went into lockdown due to the Coronavirus pandemic. Dragana Ivanovic was appointed as part-time administrator in January 2016 and remains in post.

Specific additional activities in 2020-2021

We ran a number of online courses, including Alpha, Taste and See (a course in growing in spiritual gifts), Journey Thru John (basic discipleship in John's Gospel), and a Lent Course. Our Sunday evening prayer meeting migrated to Zoom and grew in numbers, and we launched an early morning prayer meeting on Thursdays, and had numerous Zoom prayer times for people in crisis or with major needs. We held a welcome lunch on Zoom.

Our children's work operated on Zoom, with a Sunday morning session each week. For the period January – April 2021 we videoed a series called the Guardians of Ancora, produced, acted and filmed by members of FHCC. Youth work also operated on Zoom and social media. Effective discipleship took place in smaller Zoom meetings, in addition to the larger online youth sessions.

We also established a Race Group to discuss the important issue of racial justice and unity, and plan events to express the racial diversity in our church.

Financial review

Unrestricted income for the year was £256,667 (2020: £234,564) an increase of £22,103 on the previous year. This was mainly due to the receipt of a Retail, Leisure & Hospitality Covid support grant from the London Borough of Lewisham. Unrestricted expenditure was £178,848 (2020: £208,567), a decrease of £29,719 on the previous year. This was mainly due to the impact of Covid on activity levels. Restricted income was £20,884 (2020: £10,256) and restricted expenditure was £16,064 (2020: £8,576).

Fund balances at the end of the year were: Unrestricted funds: General fund: £144,781 (2020: £71,920), Capital fund: £77,059 (2020: £72,323); Restricted funds: £15,912 (2020: £10,870).

Reserves policy

FOREST HILL COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Free reserves, defined as the general fund bank balances adjusted for amounts due to be received and paid in the subsequent six months, are maintained where possible between £20,000 and £30,000.

Income exceeded expenditure for 2020-2021 and reserves continue to exceed this level. A budget has been set for the year 2021-2022 with expenditure exceeding income by £22,000. This excess covers one off expenditure to be funded from excess reserves and/or funds raised at the annual gift days.

Risk Management

The major risks to which the Charity is exposed, as identified by the Trustees, are reviewed from time to time and, if considered appropriate, systems or procedures are established to manage those risks. All major insurable risks are subject to commercially available charities and employers' insurance

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

FIONA TAYLOR

ELAINE WILLETT

Date: 12 December 2021

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
FOREST HILL COMMUNITY CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Archie McDowall BA, CA

16 December 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

FOREST HILL COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	209,861	20,884	230,745	178,668
Charitable activities	4	46,722	-	46,722	66,046
Investments		84	-	84	106
Total income and endowments		256,667	20,884	277,550	244,820
EXPENDITURE ON:					
Charitable activities	5	178,848	16,064	194,912	217,143
Total expenditure		178,848	16,064	194,912	217,143
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		77,819	4,820	82,638	27,677
Transfers between funds	12	(222)	222	-	-
Net movement in funds		77,597	5,042	82,638	27,677
Reconciliation of funds:					
Total funds brought forward		144,243	10,870	155,113	127,436
Total funds carried forward	12	221,840	15,912	237,752	155,113

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

All income and expenditure derive from continuing operations.

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

The notes on page 8-14 form part of these accounts.

FOREST HILL COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	187,000	-	187,000	192,500
		<u>187,000</u>	<u>-</u>	<u>187,000</u>	<u>192,500</u>
CURRENT ASSETS					
Debtors	8	30,462	-	30,462	27,434
Cash at bank and in hand	9	125,751	15,912	141,663	64,637
		156,213	15,912	172,125	92,071
CREDITORS: Amounts falling due within one year	10	(22,962)	-	(22,962)	(21,221)
		<u>133,251</u>	<u>15,912</u>	<u>149,163</u>	<u>70,851</u>
Net current assets / (liabilities)					
		<u>320,251</u>	<u>15,912</u>	<u>336,163</u>	<u>263,351</u>
Total assets less current liabilities					
		<u>320,251</u>	<u>15,912</u>	<u>336,163</u>	<u>263,351</u>
CREDITORS: Amounts falling due after more than one year	11	(98,411)	-	(98,411)	(108,236)
		<u>221,840</u>	<u>15,912</u>	<u>237,752</u>	<u>155,114</u>
TOTAL NET ASSETS					
		<u>221,840</u>	<u>15,912</u>	<u>237,752</u>	<u>155,114</u>
FUND BALANCES					
Unrestricted Funds	12				
General funds		144,781	-	144,781	71,920
Designated funds		77,059	-	77,059	72,323
		<u>221,840</u>	<u>-</u>	<u>221,840</u>	<u>144,243</u>
Restricted Funds		-	15,912	15,912	10,871
		<u>221,840</u>	<u>15,912</u>	<u>237,752</u>	<u>155,114</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

FIONA TAYLOR

ELAINE WILLETT

Date: 12 December 2021

Company number: 5022460

Charity number: 1103398

The notes on page 8-14 form part of these accounts.

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities].

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life. Items with a cost of under £5,000 are treated as an expense of the year in which purchased.

Freehold land	Not depreciated
Freehold buildings	Over 50 years
Equipment	Between 3 and 7 years

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	154,702	152,430
Government grants (note 3a)	25,000	-
Legacies receivable	23,784	-
Income tax recoverable	27,259	26,238
	<u>230,745</u>	<u>178,668</u>

a Government grants comprise:

	2021	2020
	£	£
Retail, Hospitality & Leisure Business grant	25,000	-
	<u>25,000</u>	<u>-</u>

4 Income from charitable activities

	2021	2020
	£	£
Rental & service income	46,672	54,149
Events	50	11,897
	<u>46,722</u>	<u>66,046</u>

5 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Staff costs	81,005	71,843
Property costs	33,352	41,295
Church events	2,772	34,154
Other costs	3,157	3,748
	<u>120,285</u>	<u>151,040</u>
Grants payable (note 5c)	38,243	30,044
	<u>158,528</u>	<u>181,084</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,400	2,000
	<u>2,400</u>	<u>2,000</u>
Staff costs	14,596	13,269
Loan interest & charges	1,783	2,980
Depreciation of tangible fixed assets	5,500	5,500
Other support costs	12,105	12,310
	<u>36,384</u>	<u>36,059</u>
Total expenditure	<u>194,912</u>	<u>217,143</u>

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

c Grants payable

	Institutions £	Individuals £	2021 £
Mission support	10,460	19,870	30,330
Relief of poverty and need	3,200	4,713	7,913
	<u>13,660</u>	<u>24,583</u>	<u>38,243</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Mission support	13,226	15,100	28,326
Relief of poverty and need	305	1,413	1,718
	<u>13,531</u>	<u>16,513</u>	<u>30,044</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
I-Net	8,380	10,186
T-Net	1,360	1,440
Catford Church for One Way School, Zimbabwe	3,200	-
Grants to institutions for less than £1,000 each	720	1,905
	<u>13,660</u>	<u>13,531</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2021 £	2020 £
Gross wages and salaries	84,363	76,987
Social security	3,219	2,675
Pension costs	5,506	2,540
	<u>93,088</u>	<u>82,202</u>

The average monthly number of employees during the year was 6 (2020: 4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

In the previous year, the spouse of Melissa Corry, who was a trustee for part of the year, received a salary of £17,055 plus £975 pension contributions during the year in his capacity as Pastor, as permitted by the governing documents. During the current year no remuneration was paid to any trustee nor to any person connected to them.

The charity's key management comprise the trustees and the key staff named on the Company Information page.

Remuneration payable to key management (excluding trustees and related parties) amounted to £34,086 in the year (2020: £32,305).

7 Tangible fixed assets

	Equipment & Fittings £	Freehold Property £	Total 2021 £
Cost			
At 1 April 2020	4,989	275,000	279,989
Additions			-
At 31 March 2021	<u>4,989</u>	<u>275,000</u>	<u>279,989</u>
Accumulated depreciation			
At 1 April 2020	4,989	82,500	87,489
Charge for the year		5,500	5,500
At 31 March 2021	<u>4,989</u>	<u>88,000</u>	<u>92,989</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>187,000</u>	<u>187,000</u>
At 1 April 2020	<u>-</u>	<u>192,500</u>	<u>192,500</u>

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

8 Debtors

	2021 £	2020 £
Trade debtors	1,203	1,197
Tax recoverable	29,259	26,237
	<u>30,462</u>	<u>27,434</u>

9 Cash at Bank and in Hand

	2021 £	2020 £
Bank operating accounts	119,843	45,925
Bank deposit accounts	21,520	18,412
Petty cash	300	300
	<u>141,663</u>	<u>64,637</u>

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade Creditors	5,278	4,813
Taxation & social security	2,405	1,117
Mortgage loan payments	11,530	11,941
Deposits held	1,350	1,350
Accruals	2,400	2,000
	<u>22,962</u>	<u>21,221</u>

11 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Mortgage loan for freehold property	98,411	108,236
	<u>98,411</u>	<u>108,236</u>

The mortgage loan is secured on the freehold of 17 Sydenham Road, London SE26 5EX, with an interest rate of 1% above Bank of England base rate.

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Designated Funds</i>					
Capital	72,323	-	(6,794)	11,530	77,059
	<u>72,323</u>	<u>-</u>	<u>(6,794)</u>	<u>11,530</u>	<u>77,059</u>
<i>General Unrestricted Funds</i>	71,920	256,667	(172,054)	(11,752)	144,781
Total Unrestricted Funds	<u>144,243</u>	<u>256,667</u>	<u>(178,848)</u>	<u>(222)</u>	<u>221,840</u>
<i>Restricted Funds</i>					
Missionary funds	1,709	11,380	(11,290)	222	2,021
PA/worship activities fund	2,821	-	(249)		2,572
Relief funds	4,852	1,585	-		6,437
Other funds	1,489	7,918	(4,525)		4,882
	<u>10,870</u>	<u>20,884</u>	<u>(16,064)</u>	<u>222</u>	<u>15,912</u>
Aggregate of funds	<u>155,113</u>	<u>277,551</u>	<u>(194,912)</u>	<u>-</u>	<u>237,752</u>

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2021
	General funds	Designated funds		
	£	£	£	£
Tangible fixed assets	-	187,000		187,000
Debtors	30,462			30,462
Cash at bank and in hand	125,751		15,912	141,663
Creditors falling due within one year	(11,432)	(11,530)		(22,962)
Creditors falling due after one year	-	(98,411)		(98,411)
	<u>144,781</u>	<u>77,059</u>	<u>15,912</u>	<u>237,752</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>Designated Funds</i>					
Capital	68,100		(7,692)	11,915	72,323
	<u>68,100</u>	<u>-</u>	<u>(7,692)</u>	<u>11,915</u>	<u>72,323</u>
<i>General Unrestricted Funds</i>	50,431	234,564	(200,875)	(12,200)	71,921
	<u>50,431</u>	<u>234,564</u>	<u>(200,875)</u>	<u>(12,200)</u>	<u>71,921</u>
Total Unrestricted Funds	<u>118,531</u>	<u>234,564</u>	<u>(208,567)</u>	<u>(285)</u>	<u>144,243</u>
<i>Restricted Funds</i>					
Missionary funds	2,095	6,174	(6,916)	356	1,709
PA/worship activities fund	3,616	-	(795)	-	2,821
Relief funds	2,916	1,936		-	4,852
Other funds	278	2,147	(865)	(71)	1,489
	<u>8,904</u>	<u>10,257</u>	<u>(8,576)</u>	<u>285</u>	<u>10,870</u>
Aggregate of funds	<u>127,436</u>	<u>244,821</u>	<u>(217,143)</u>	<u>-</u>	<u>155,114</u>

FOREST HILL COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2020
	General funds	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	-	192,500	-	192,500
Debtors	27,434	-	-	27,434
Cash at bank and in hand	53,766	-	10,871	64,637
Creditors falling due within one year	(9,280)	(11,941)		(21,221)
Creditors falling due after one year	-	(108,236)		(108,236)
	<u>71,920</u>	<u>72,323</u>	<u>10,871</u>	<u>155,114</u>

Missionary Funds are used to support mission partners around the world

The PA/worship activities fund is for the purchase of PA & other worship related equipment.

Relief Funds support the work of social need in the UK and developing countries

The Capital Fund is an unrestricted fund designated by the Trustees to separate the investment on property

The transfer from General Fund to the Capital Fund is the mortgage payment during the year

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £23,473 (2020: £28,473) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2020: £nil) were paid to, or for, the trustees

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

FOREST HILL COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2021

Note	Unrestricted funds				Unrestricted funds			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	209,861	-	20,884	230,745	168,412	-	10,256	178,668
Charitable activities	46,722	-	-	46,722	66,046	-	-	66,046
Investments	84	-	-	84	106	-	-	106
Total income and endowments	256,667	-	20,884	277,551	234,564	-	10,256	244,820
EXPENDITURE ON:								
Charitable activities:	172,054	6,794	16,064	194,912	200,875	7,692	8,576	217,143
Total Expenditure	172,054	6,794	16,064	194,912	200,875	7,692	8,576	217,143
Net gains/(losses) on investments	-			-	-			-
Net income/(expenditure)	84,613	(6,794)	4,820	82,639	33,689	(7,692)	1,680	27,677
Transfers between funds	(11,752)	11,530	222	-	(12,200)	11,915	285	-
Net movement in funds	72,861	4,736	5,042	82,639	21,489	4,223	1,965	27,677
Reconciliation of funds:								
Total funds brought forward	71,920	72,323	10,870	155,113	50,431	68,100	8,905	127,436
Total funds carried forward	144,781	77,059	15,912	237,752	71,920	72,323	10,870	155,113