

AYLSHAM COMMUNITY CHURCH

England & Wales · Charity number 1105216

Details

Status	Registered
Legal form	Charitable company
Company number	05171646
Registered	2004-07-30
Register	View on the Charity Commission register

Contact

Address	Jubilee Family Centre Norwich Road Aylsham Norwich NR11 6JG
Phone	01263733332
Email	info@aylshamcommunitychurch.org
Website	www.aylshamcommunitychurch.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN AYLSHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT;B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FITC) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID AREA AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Aylsham Community Church hosts and provides a variety of caring community based activities as well as Christian church services.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN AYLSHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT
- Serbia
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£222,897	£223,245	-	-
2023-12-31	£235,054	£212,126	-	-
2022-12-31	£170,203	£224,729	-	-
2021-12-31	£167,545	£124,794	-	-
2020-12-31	£136,677	£135,144	-	-

Trustees

Name	Role	Appointed
BRUCE ALAN CAIRNS	Chair	2014-03-31
Gordon Scott Lindsay		2024-06-13
MR JIM GILBERT		2013-09-22
MRS VICKY TYCE		2017-10-16
PHILIP HENRY MELLOWS		2015-02-01

Accounts

Aylsham Community Church

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

CHARITY REGISTRATION No: 1105216

COMPANY REGISTRATION No: 5171646

Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

AYLSHAM COMMUNITY CHURCH

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AYLSHAM COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees at 31.12.2024	B A Cairns	(Chairman)
	J A Gilbert	
	P H Mellows	
	V M Tyce	
	N E Prince	Appointed on 13 June 2024
	G S Lindsay	Appointed on 13 June 2024
Company Secretary	J A Gilbert	
Eldership Team Leader	S Gallagher	
Governing Document	Memorandum and articles of association incorporated 6 July 2004	
Company Registration Number	5171646	
Charity Registration Number	1105216	
Principal Address	Jubilee Family Centre Norwich Road Aylsham Norwich, NR11 6JG	
Independent Examiner	Z Derbak MAAT AATQB Independent Examiners Ltd Unit 2, The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	
Bankers	HSBC Norwich, Norfolk	

**AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The Directors (herein called 'the Trustees') have pleasure in submitting the Report and Accounts for the year to 31 December 2024.

Objects and Governance

The Primary aims of the charity are to fulfil the role of a Christian Church in the Aylsham area, promoting and advancing the Christian faith locally, in the United Kingdom and overseas.

Direction and decisions relating to the incorporated charity are made by the Trustees in consultations with the Elders, who are responsible for governing the life and teaching of the Church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of defined areas of the church, with budgets set and monitored by the Trustees. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The powers of appointment or removal of Trustees rest with the Trustees/members. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision, since this means the Trustee body is whole heartedly involved in seeing the mission of the church worked out in practice.

On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

The Church

Aylsham Community Church operates primarily but not exclusively in Aylsham and the surrounding local villages. Although the Church is totally autonomous, self-supporting and is not part of a denomination, it does form part of Relational Mission, a family of 75+ churches based in the UK, mainland Europe and increasingly across the globe. Relational Mission is part of New Frontiers.

With one of our themes being that 'We can accomplish more together than we can apart', we have numerous opportunities to be involved in spiritual and social care opportunities and projects nationally and internationally.

The Church belongs to the national organisation 'The Evangelical Alliance' that represents over a million Christians in mainstream evangelical churches, allowing us to have an increasingly clear voice speaking into issues shaping our nation. This is worked out locally through an ever strengthening relationship with many churches across the denominations in Aylsham.

Aylsham Community Church, its Trustees, Elders and members are committed to the restoration of New Testament principles being lived out in everyday church life. The Eldership team consists of four men from various age groups and walks of life. Each member of the team is actively involved in bringing leadership to different areas of church life which has allowed us to make a greater impact in the communities we represent. Some of the trustees are involved in strategic leadership matters.

Whilst the church has a multiple elder team, dedicated trustees and employs 2.7 FTE staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission through praying, serving, giving and caring. The Bible calls the church 'A Body', we aspire to be Christ's body, healthy and robust, for Aylsham, the local communities and to the end of the earth.

AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Review of Activities 2024

Looking back a defining phrase for 2024 at Aylsham Community Church could be: 'Stand Your Ground'. This was the title of our preaching series in the middle of the year - based in Ephesians 6 and focussed on Spiritual Warfare, the Armour of God and Prayer – and it was our experience as we encountered significant challenges in different areas of church life through the year.

2024 was a year for us of learning afresh how to stand in the power of God, hold fast to His promises and see His deliverance – and it was a year of great strengthening for the church. Even if on paper the church did not appear to grow significantly in numbers, we certainly grew in maturity, faith and in readiness for advance.

A couple of examples of this would be:

- (a) the church Eldership Team all suffering with significant illnesses in their own lives or those of their spouses during the year but coming through the year with vision and calling intact; and
- (b) a significant projected shortfall in the budget being turned around into a significant surplus at year end through the provision of God and increased faith giving from the church.

Needless to say prayer was an essential foundation of the church's ability to thrive amidst challenge, and much time and energy was invested into gathering corporately to pray through the year. This included:

- Monthly daytime and Sunday evening times to worship and pray
- Weeks of Prayer engaging the whole church during January and September
- The fortnightly Men's Prayer gathering being complemented with a Women's group beginning to meet in 2024
- The early prayer time on Sunday mornings gathering greater numbers and spiritual momentum through the year

We again brought teaching into Prayer – with a Sunday series on the Lord's Prayer running through the Autumn term – particularly focussing on the revealed character of God's glory and the 'Kingdom advance' that we should be in faith for as we pray as Jesus taught us to.

We are also now gathering a small group of people within the church family who have a significant level of gifting in spiritual discernment once a month to talk and pray, and the ACC Prophetic Team is continuing to meet and hear from God in support of all that we are doing as a church, particularly working closely with the Eldership and Preaching Team.

Life Groups continued to flourish and grow in the rhythm of church life – one of our groups needed to multiply into 2 groups this year, and other groups are rapidly reaching the point of needing to do likewise. We were able to release new people into Life Group leadership in 2024, and this will continue to be a focus for us moving forward. We were also able to train and release new people into leadership in the areas of Youthwork and our Sunday Connect Team during the year.

Our desire to share the gospel was – as always - at the heart of all our church activity this year. We held 2 baptism services where we were able to baptise new believers; we ran our largest Alpha course in many years through the Autumn term; and we had a couple of outreach events featuring the Saltmine Theatre company (one of which was hosted on behalf of Churches Together in Aylsham). We also saw three of our young people make commitments to follow Jesus at the Newday youth event on the Norfolk Showground in the summer holidays.

AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

Beyond Aylsham we continued to provide oversight and support as a church for the Prayer for the Broads initiative (part of our Relational Mission Community's 2020 Vision for 20 new gospel communities in 20 years across the region). The challenge of evangelising such a large and very rural area brings into sharp focus the need for God's timing and strategy to build an effective gospel witness, and this has been significantly strengthened this year through prayer and prophetic input, and the ongoing experience and gifting of Carl Maidment, a church leader and evangelist from Kent with whom we have deep connection.

As part of our church Gift Day in 2024 we were able to send a gift of £5,000 to support Jon and Nicky Beardon (part of our sister church in Dereham) as they moved to Bath to begin the 'Go West' church planting programme.

Providing love, support and care for people in the church family and local community was again an important focus of our expression of the gospel. The Unity Café continued to provide a place of friendship and support for a growing number of people in 2024, many of whom are becoming regular attenders, are building friendships and some of whom are actively exploring faith in Jesus through coming on Alpha or accepting invitations to Sunday gatherings and/or Life Groups. We also began monthly YANA (You Are Not Alone) lunches for bereaved or lonely people this year and began to meet regularly for lunch as a church family after our Sunday morning service.

Our Community Fridge underwent a change of name in 2024 to become the Aylsham Community Cupboard – open twice a week for anyone to access fresh, frozen and tinned/packet food. We served record numbers of people in 2024 – some mornings having 20+ households coming for food – and God continued to miraculously provide the food for us to distribute. We were able to give away 5,000kg of food during the year.

Children's and Youth work at ACC was excellent throughout the year, with new youngsters attending and new leaders serving (although both are still areas of prayer for further increase). The youth group continued to connect with groups from other churches in the region, and a new fortnightly group was established for youngsters in school year 6 to strengthen them in their faith and prepare them for the transition to high school.

The prophetic ministry of The Listening Ear – led and supported by ACC church members – was again active through 2024, with highlights being the Let the Lion Roar conference in March, another round of the Listening Ear Impact online training, and visits to support other church leadership teams.

Aylsham Community Church continued to play a full part in the Relational Mission family of churches, serving other churches with preaching and training, and serving the Apostolic Team with financial and administrative ministry; as well as attending conferences, prayer events and leader's events.

We continued to strengthen our growing connection with Coeur de Grace church in Lille, with 2 visits by leadership in 2024 to serve and encourage the church there (with more planned in 2025).

As already mentioned the goodness of God and the commitment and faith of church members was clearly seen in the financial giving at ACC in 2024 – turning a projected shortfall into a surplus and more than enabling us to release the planned ministry, events and support for the community and beyond which we felt God was calling us to do.

We were able to add to the team of ACC Trustees in 2024, and they again worked alongside the Eldership with great diligence and faith to make sure that the governance of the church was fully delivered. Also the work of the Building and Maintenance Team was excellent in identifying and facilitating the ongoing work of refurbishment and development of Jubilee Family Centre, in particular with work on the roofing, guttering and heating.

**AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Financial Review

Aylsham Community Church is financially dependent upon the voluntary support of its members and other family churches wishing to express their support.

During the 12-month period covered by these accounts, we received income of £222,897 down from £235,055 last year.

We ended the year with £81,433 (2023: £100,468) in the Bank. This represents reserves and previous years' Gift Days.

We have four employees equating to 2.7 FTE.

Reserves Policy

The financial reserves policy is that the Church should generally have sufficient funds in hand to cover one month's average budgeted expenditure beyond anticipated expenditure for the current month. With regular giving mostly by standing order, cash flow remains positive and our reserves are monitored by the Treasurer on a monthly basis and quarterly by all the Trustees. The General Reserve figure set for 2023 was £14,000 and comfortably achieved. The General Reserve figure for 2024 remains at £14,000.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits.

Risk Statement

The Trustees have examined and reviewed the strategic, business and operational risks to which a small charity with few employees is exposed. Appropriate systems and procedures have been and continue to be established to enable identification, monitoring and review of these risks on a regular basis.

All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives.

**AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024**

Statement of Responsibilities

The trustees (who are also the directors of AYLSHAM COMMUNITY CHURCH for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity and signed on its behalf:

Approved by the Directors on the 21st July 2025

Signed on their behalf by Director



Print Name: Bruce Cairns

AYLSHAM COMMUNITY CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the AYLSHAM COMMUNITY CHURCH for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the AYLSHAM COMMUNITY CHURCH (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 AYLSHAM COMMUNITY CHURCH 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.

Z Derbak MAAT AATQB
Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham

Sign: 

Date: 29.07.2025

AYLSHAM COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	214,434	4,439	218,873	212,023
Income from charitable activities	4	3,039	-	3,039	22,114
Investments		985	-	985	917
Total income and endowments		<u>218,458</u>	<u>4,439</u>	<u>222,897</u>	<u>235,055</u>
EXPENDITURE ON:					
Charitable activities	5	201,465	21,780	223,245	212,126
Total expenditure		<u>201,465</u>	<u>21,780</u>	<u>223,245</u>	<u>212,126</u>
Net income/(expenditure)		<u>16,993</u>	<u>(17,341)</u>	<u>(348)</u>	<u>22,928</u>
Transfers between funds	12	(1,000)	1,000	-	-
Net movement in funds		<u>15,993</u>	<u>(16,341)</u>	<u>(348)</u>	<u>22,928</u>
Reconciliation of funds:					
Total funds brought forward		325,311	23,787	349,098	326,170
Total funds carried forward	12	<u>341,304</u>	<u>7,446</u>	<u>348,750</u>	<u>349,098</u>

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 12 - 20 form part of these accounts.

AYLSHAM COMMUNITY CHURCH

COMPANY NUMBER: 5171646

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	268,719	-	268,719	274,293
		<u>268,719</u>	<u>-</u>	<u>268,719</u>	<u>274,293</u>
CURRENT ASSETS					
Debtors	8	2,374	-	2,374	2,048
Cash at bank and in hand	9	73,987	7,446	81,433	100,468
		76,361	7,446	83,807	102,516
CREDITORS: Amounts falling due within one year	10	(3,776)	-	(3,776)	(27,711)
Net current assets		<u>72,585</u>	<u>7,446</u>	<u>80,031</u>	<u>74,805</u>
Total assets less current liabilities		<u>341,304</u>	<u>7,446</u>	<u>348,750</u>	<u>349,098</u>
TOTAL NET ASSETS		<u>341,304</u>	<u>7,446</u>	<u>348,750</u>	<u>349,098</u>
FUND BALANCES					
Unrestricted Funds					
General funds	12	47,766	-	47,766	26,881
Designated funds	12	293,538	-	293,538	298,430
		341,304	-	341,304	325,311
Restricted Funds	12	-	7,446	7,446	23,787
		<u>341,304</u>	<u>7,446</u>	<u>348,750</u>	<u>349,098</u>

Balance Sheet Disclosure

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

Directors' responsibilities:

- (a) The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- (b) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 21 were approved by the Board of Directors and were signed on its behalf by:



 Bruce Cairns

21st July 2025
Date

The notes on page 12 - 20 form part of these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Each member of the company commits to contribute an amount of £10 if the charity is wound up.

2 Accounting Policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

These financial statements are prepared on a going concern basis, under the historical cost convention.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Aylsham Community Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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:

- 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.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

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 reliably.

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.

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.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	183,472	158,314
Other grants receivable	1,000	28,000
Income tax recoverable	34,401	25,709
	<u>218,873</u>	<u>212,023</u>

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	2,088	17,560
Other income	951	4,554
	<u>3,039</u>	<u>22,114</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable expenditure	2024	2023
	£	£
a Costs incurred directly on specific activities		
Salaries and remuneration (Note 5d)	109,740	104,483
Church events and socials	7,877	11,553
Conferences and training	12,208	384
Promotion & PR	168	82
Depreciation	5,574	5,573
Grants payable (Note 6c)	30,339	36,100
	<u>165,906</u>	<u>158,175</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,640	2,640
	<u>2,640</u>	<u>2,640</u>
Professional fees	568	897
Payroll Service Costs	751	758
Insurance	4,403	6,706
Equipment costs	1,004	987
Maintenance and repairs	30,039	22,450
Utilities	7,003	6,726
Cleaning cost	4,003	3,750
Travel and subsistence	523	2,517
IT Services, telephone and internet	3,902	3,838
Postage and stationery	449	1,484
Licences	1,126	1,006
Bank charges & Transaction Fees	928	192
	<u>57,339</u>	<u>53,951</u>
Total expenditure	<u>223,245</u>	<u>212,126</u>

c Grants payable			
	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	19,046	11,293	30,339
	<u>19,046</u>	<u>11,293</u>	<u>30,339</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	24,700	11,400	36,100
	<u>24,700</u>	<u>11,400</u>	<u>36,100</u>

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
New Life Church	-	18,000
Relational Mission	6,000	6,000
Grants to institutions for more than £1,000 each	8,700	-
Grants to institutions for less than £1,000 each	4,346	700
	<u>19,046</u>	<u>24,700</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Charitable expenditure (continued)

d Staff Costs

The average monthly number of employees during the year was 4 (2.7 FTE), (2023: 4 employees, 2.7 FTE). 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. The charity's key management comprise the trustees and other key staff. During the year key management received employment benefits totalling £88,652 (2023: £84,429). No trustees received employment benefits in either the current or preceding year.

Staff Cost	2024
	£
Gross Wages	101,117
Employer's NI Contribution	4,253
Employer's Pension Contribution	4,370
	<u>109,740</u>

6 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year 2024 the charity acted as agent for missionaries in Serbia, and in that capacity: received £4,200 and paid £4,200. Aylsham Community Church also donated to the same missionaries in the year in the value of £3,000. For this reason income received on behalf of the missionaries, and expenditure paid for them were included in the annual income and expenditure of the charity. (2023: £4,200).

Towards the end of 2023, Emmanuel Church, Aylsham, asked the charity to hold Emmanuel's funds in the charity's bank account as their existing bank account had to be closed and a new charity bank account opened. With the Charity Commission's agreement, the charity acted as agent for Emmanuel Church, Aylsham, and in that capacity received £22,616 at the end of 2023. During 2024 the full amount of £22,616 was paid back out to Emmanuel Church, together with £360 of interest that has been received on the funds.

7 Tangible fixed assets

	Freehold Property	Fixtures, fittings and equipment	Total 2024
	£	£	£
Cost			
At 1 January 2024	374,996	21,293	396,289
Additions	-	-	-
At 31 December 2024	<u>374,996</u>	<u>21,293</u>	<u>396,289</u>
Accumulated depreciation			
At 1 January 2024	100,703	21,293	121,996
Charge for the year	5,574	-	5,574
At 31 December 2024	<u>106,277</u>	<u>21,293</u>	<u>127,570</u>
Net book value			
At 31 December 2024	<u>268,719</u>	-	268,719
At 31 December 2023	<u>274,293</u>	-	<u>274,293</u>

In 2006 the church purchased a building in Serbia as part of a church plant in Nis (Episkopska 82A, Nis, Serbia) for £76,000. At the end of 2011 the associated restricted fund had been reduced to £Nil. The intention has always been to eventually gift this asset to the Balkans Trust (or appropriate NGO representing the Good News Church in Serbia) at an appropriate point where the church in Serbia can take full responsibility. Until this time, Aylsham Community Church will retain legal title and be responsible for overseeing the asset's use. As a result the purchase was treated in the 2006 accounts as charitable expenditure as an effective gift at the time and the carrying value of the asset continues to be deemed to be £Nil in these accounts.

8 Debtors

	2024 £	2023 £
Falling due within one year:		
Accrued income	-	-
Tax recoverable	2,374	2,048
	<u>2,374</u>	<u>2,048</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Cash at Bank and in Hand	2024	2023
	£	£
Cash at bank with immediate access	22,047	5,257
Bank deposits (with a term of three months or less)	59,386	95,211
	<u>81,433</u>	<u>100,468</u>

10 Creditors: liabilities falling due within one year	2024	2023
	£	£
Trade creditors	1,123	2,458
Accruals	2,653	2,637
Other creditors	-	22,616
See Note 6	<u>3,776</u>	<u>27,711</u>

11 Pension commitments

During the year employer's pension contributions totalling £4,370 (2023: £4,207) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

12 Funds

	CURRENT YEAR				
a.)	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Designated Funds</i>					
Property Fund	274,293	-	(5,574)	-	268,719
Gift Days	21,022	23,009	(18,885)	(1,000)	24,146
The Listening Ear (including Let the Lion Roar)	1,663	7,151	(8,614)	-	200
RMC Events	1,452	5,140	(6,119)	-	473
	298,430	35,300	(39,192)	(1,000)	293,538
<i>General Unrestricted Funds</i>	26,881	183,158	(162,273)	-	47,766
Total Unrestricted Funds	<u>325,311</u>	<u>218,458</u>	<u>(201,465)</u>	<u>(1,000)</u>	<u>341,304</u>
<i>Restricted Funds</i>					
MakeLunch Fund	942	-	(642)	(300)	-
Hardship Fund	4,381	-	(899)	-	3,482
Community Fridge	1,253	527	(739)	-	1,041
Community Hotspot	74	-	(74)	-	-
English Lessons	40	-	(40)	-	-
Unity Café	704	646	(953)	300	697
Community Garden Venture	1,073	1,000	(713)	-	1,360
Social Infrastructure Fund	13,442	-	(13,442)	-	-
Youth Weekend Away	1,878	-	(1,878)	-	-
Pray for the Broads	-	-	(160)	1,000	840
Bolivia Fundraiser	-	2,266	(2,240)	-	26
	<u>23,787</u>	<u>4,439</u>	<u>(21,780)</u>	<u>1,000</u>	<u>7,446</u>
Aggregate of funds	<u>349,098</u>	<u>222,897</u>	<u>(223,245)</u>	<u>(0)</u>	<u>348,750</u>

Analysis of net assets by fund

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

	Unrestricted Funds			Total
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	268,719	-	-	268,719
Debtors	2,374	-	-	2,374
Cash at bank and in hand	49,168	24,819	7,446	81,433
Creditors falling due within one year	(3,776)	-	-	(3,776)
	<u>316,485</u>	<u>24,819</u>	<u>7,446</u>	<u>348,750</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 Funds b.)

	PRIOR YEAR				
	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Property Fund	279,866	-	(5,573)	-	274,293
Gift Days	15,649	24,773	(19,400)	-	21,022
The Listening Ear (Including Let the Lion Roar)	-	5,257	(4,763)	1,169	1,663
RMC Events	2,134	949	(462)	(1,169)	1,452
	<u>297,649</u>	<u>30,979</u>	<u>(30,198)</u>	<u>-</u>	<u>298,430</u>
<i>General Unrestricted Funds</i>	<u>10,432</u>	<u>166,551</u>	<u>(150,102)</u>	<u>-</u>	<u>26,881</u>
Total Unrestricted Funds	<u>308,081</u>	<u>197,530</u>	<u>(180,300)</u>	<u>-</u>	<u>325,311</u>
<i>Restricted Funds</i>					
MakeLunch Fund	1,000	-	(58)	-	942
Hardship Fund	8,876	123	(4,618)	-	4,381
Community Fridge	75	1,326	(148)	-	1,253
Community Hotspot	1,874	-	(1,800)	-	74
English Lessons	1,000	-	(960)	-	40
Unity Café	264	849	(409)	-	704
Community Garden Venture	5,000	-	(3,927)	-	1,073
Social Infrastructure Fund	-	28,000	(14,558)	-	13,442
Youth Weekend Away	-	7,226	(5,348)	-	1,878
	<u>18,089</u>	<u>37,524</u>	<u>(31,826)</u>	<u>-</u>	<u>23,787</u>
Aggregate of funds	<u>326,170</u>	<u>235,054</u>	<u>(212,126)</u>	<u>-</u>	<u>349,098</u>

Analysis of net assets by fund - Prior year

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

	<u>Unrestricted Funds</u>		Restricted	Total
	General funds £	Designated funds £	funds £	2023 £
Tangible fixed assets	-	274,293	-	274,293
Debtors	2,048	-	-	2,048
Cash at bank and in hand	52,544	24,137	23,787	100,468
Creditors falling due within one year	(27,711)	-	-	(27,711)
	<u>26,881</u>	<u>298,430</u>	<u>23,787</u>	<u>349,098</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Designated Funds

Property Fund

The designated property fund represents the church's property assets.

Gift Days

Each year we ask our Church family to prayerfully consider giving to our annual Gift Day, usually held in October. The Eldership team communicate two or three key areas where funds could be allocated. The Elders, in conjunction with the Trustees, then allocate funds according to needs. In the current year, the gift day raised nearly £23,000. We used some of this gift day money to host Saltmine Theatre company for our Christmas outreach. In addition we gave a gift of £5,000 to the Relational Mission 'Go West' church planting initiative, and just over £14,000 was spent installing a new air source heating system in the main hall, with remaining funds to be used in 2025 to safely remove the old system. In the prior year (2023), £18,000 of gift day funds raised were sent to one of our Relational Mission sister churches in North Walsham, to help them renovate a new building they acquired for their church to meet in (they had previously been using rented premises). In addition, £1,000 was allocated to our Prayer for the Broads initiative, and the remaining amount was allocated to additional urgent building repairs and maintenance. We continue to be so thankful to our church family who give so generously at these gift days, and to God from whom all goodness flows.

The Listening Ear (including Let the Lion Roar Conference)

The Listening Ear (TLE) provides ongoing training, equipping and releasing of prophetic gifting and ministry and over the last three years has done so to over 500 people and numerous churches across the Relational Mission family in the UK and into many other nations and groups too. Aylsham Community Church administer the finances for this initiative, which comprises delegate fee income for the training sessions, and associated expenses. As part of TLE, some one-day conference have been held called 'Let The Lion Roar' and the finances of these events are also held within this fund, again comprising delegate fee income and associated expenses. Whilst there is no restriction on the balance of funds held, it is our desire to plough these back into the training and conferences so that more people can benefit at a cost that isn't onerous.

RMC Events

Aylsham Community Church occasionally help in administering the finances for various events that are held as part of the Relational Mission Community (RMC) that we are part of (our Relational Mission Community encompasses ACC and other Relational Mission churches in our geographical area). Previously, The Listening Ear funds were lumped in with this fund, but these have been transferred to a separate fund in the year as TLE is growing in it's own right. There is no restriction on use for the balance of funds held in the RMC events fund, however it is our desire to reinvest these in future RMC events to keep costs down so that more people can access the events.

Restricted Funds

MakeLunch Fund

The MakeLunch initiative responds to families struggling on tight budgets and aims to fill the holiday hunger gap. During 2022 we held various MakeLunch sessions in school holidays where we offered a free, healthy, hot meal, activities and a place to relax. Towards the end of 2022 it was decided to press pause on this initiative and give space to discuss how we can best reach families in our community. All of the MakeLunch funding has been spent on the initiative; the remaining £1,000 of funds available at the start of 2023 had been generated by individual donations which were designated to similar use and were used to fund activities through Unity Cafe (see below) during 2024.

Hardship Fund

The Hardship Fund responds to members of the community experiencing financial difficulty. No further grants were received/available during 2024. The remaining non-grant funds held at the beginning of 2024, being donations from individuals in the church and wider community, have been distributed to individuals and families within the church and in the wider community where we have identified a financial need. The remaining funds will continue to be distributed in this way as needs are identified.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Restricted Funds (Continued)

Community Cupboard - previously Community Fridge

Aylsham Community Cupboard (previously Aylsham Community Fridge) enables local residents and businesses to share surplus food and for anyone to help themselves to quality food that would otherwise be wasted. Community Cupboards are sociable places where any member of the community can exchange surplus food. They aim to reduce food waste and provide a space where locals can share food and household items, skills, recipes and more. They are open to everyone, and work on a spirit of trust. Anyone in the community can donate and anyone can take. During the year, Aylsham Community Cupboard was open 9am-10am on Tuesdays and Thursdays at Jubilee Family Centre, Norwich Road, Aylsham, NR11 6JG.

Whilst all of the Community Cupboard items are received and given out for free, some people like to make a donation. Funds received during the year relate to donations made by the public who use the cupboard, and have been used to top up cupboard items where required to ensure those in the community using the cupboard have what they need. Remaining funds will be used to do the same going forward.

Community Hotspot

During 2022 ACC received a £2,000 grant from the Norfolk Community Foundation's 'Surviving Winter Fund' and a further grant of £600 from Broadland District Council, towards our 'Community Hot Spot' initiative, winter to spring 2022/23. We knew that with the cost of living crisis, many people were facing tough decisions. Some people had moved to working from home following the pandemic and were facing a winter with increased energy bills. Others in our community were facing even harder decisions about whether to heat or eat. We wanted to do something to help and so launched our 'Community Hot Spot' which ran each Thursday from 9am to 1pm during November 2022 to April 2023. This was a space for anyone to come and enjoy free refreshments (coffee and cake), have a warm place to work or chat and connect in with others in the community, and stay for a free hot lunch. The grant monies received were used to fund food, drink and utility bills related to running the Community Hot Spot over this period.

We continue to open our building to the community every Thursday morning, when our Unity Cafe is open (see below). During this time the community also have access to other facilities such as Aylsham Community Cupboard, help in obtaining Food Bank vouchers, and access to Citizens Advice. Please see our website (www.aylshamcommunitychurch/community) for further details.

English Lessons

Towards the end of 2022 ACC received a grant of £1,000 from Broadland District Council to be used to facilitate free English Language lessons. These free, face-to-face English Language Lessons ran on Tuesdays and Thursdays at Jubilee Family Centre, and were for people from any nationality who wanted to learn or improve their English. We were blessed to have several families from Ukraine join the Church during 2022 and these lessons have been invaluable in helping them in their daily lives as well as in their jobs and schools. The grant funding has been fully used during 2022-2024 to pay for teaching resources, printing and IT costs associated with the lessons.

Unity Cafe

Unity Café is a place where you can come and have a drink, stop for a minute and take a moment to think. We welcome anyone in the community to come as they are, with friends or on their own. The cafe runs from 9.30am-11.30am on Thursday mornings at Jubilee Family Centre, Norwich Road, Aylsham. We offer free refreshments (coffee and cake) and whilst everything is offered for free, a donation tin is available for those asking to make a contribution. Any funds received have been used to make a contribution towards the energy costs of ACC at Jubilee Family Centre, and to fund special events and activities such as an Easter cafe celebration with easter eggs for children attending with their adults during the school holiday cafe sessions.

Community Garden

£5,000 of funds were awarded by Hubbub Foundation to Aylsham Community Church in 2022, with the actual funds being received in January 2023. During 2023 these funds were used to create a community garden in the church grounds, the purpose of which is to grow food for the Community Fridge and for people to learn about how to grow things. People from the church and the wider community in Aylsham have been involved in planting, watering and donating, and we have had runner beans, strawberries, beetroot, rhubarb, herbs, other vegetables and flowers busy growing in the garden during the year. An additional grant of £1,000 was received in 2024 which will be used to plant more crops for the year ahead and pay towards water usage.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Restricted Funds (Continued)

Social Infrastructure

During the prior year (2023) we received a grant of £28,000 from Norfolk County Council's Norfolk Social Infrastructure Fund for the Aylsham Community Church Jubilee Family Centre refurbishment project. The panel felt that our project would have a significant impact in delivering their 'Better Together, for Norfolk' priorities, helping Norfolk communities to deal with the challenges they currently face and making a large impact by offering the right support in the communities we support. Our project to refurbish the Jubilee Family Centre, so we can once again offer a warm, welcoming, and safe space for the community, includes replacing the coffee bar, replacing the flooring in the foyer and corridors, replacing all internal doors, and decorating the main kitchen. The project spanned 2023 into 2024 and all work has now been completed.

Youth Weekend Away

In the prior year we were asked by another Relational Mission church in Dereham if we could facilitate the finances for the annual Youth Weekend Away event at Letton Hall. The funds received related to ticket income and invoices were settled from the restricted funds. Early in 2024, the balance of funds from the event (£1,878) were transferred to Wellspring Family Church, Dereham, who reinvested them into the event in 2024.

Pray for the Broads

ACC is part of Relational Mission and as part of that Community in Norfolk and Suffolk we have a vision to see 20 new church plants/gospel communities established in the next 20 years, and 'Pray for the Broads' is one of the initiatives which has grown from this vision. A core team have been meeting regularly since 2021 to pray for a move of God across the Norfolk Broads region, with a number of prayer evenings taking place in different village halls in 2024.

During 2024 ACC held a gift day, the donations from which are held in a designated fund (see below). As part of the gift day, £1,000 of the funds raised was pledged to the Pray for the Broads initiative, so this amount was transferred into a new restricted code.

Bolivia Fundraiser

A family from one of the Relational Mission churches moved to Bolivia in 2021 and they are building a mission centre to help improve and support the lives of children and poor families in Bolivia. Our ACC kids team got behind this initiative in 2024 and did a 10km walk to raise funds to help the mission centre to be completed. As well as the sponsored walk, the children also held a cake stall at Church and in total, our kids raised a staggering £2,240!

13 Transactions with related parties

During the year the charity:

- a) received unconditional donations totalling £42,826 (2023: £40,850). Of this, £22,256 was given by trustees, £3670 by trustee related parties and £16,900 by key personal.

Except as disclosed in note 5, there have been no other transactions with related parties during the year. No expenses were paid to trustees.

AYLSHAM COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	179,134	35,300	4,439	218,873	150,746	30,979	30,298	212,023
Income from charitable activities	4	3,039	-	-	3,039	14,888	-	7,226	22,114
Investments		985	-	-	985	917	-	-	917
Total income and endowments		183,158	35,300	4,439	222,897	166,551	30,979	37,524	235,054
EXPENDITURE ON:									
Charitable activities:	5	162,273	39,192	21,780	223,245	150,102	30,198	31,826	212,126
Total Expenditure		162,273	39,192	21,780	223,245	150,102	30,198	31,826	212,126
Net income/(expenditure)		20,885	(3,892)	(17,341)	(348)	16,449	781	5,698	22,928
Transfers between funds	12	-	(1,000)	1,000	(0)	-	-	-	-
		20,885	(4,892)	(16,341)	(348)	16,449	781	5,698	22,928
Reconciliation of funds:									
Total funds brought forward		26,881	298,430	23,787	349,098	10,432	297,649	18,089	326,170
Total funds carried forward		47,765	293,538	7,446	348,750	26,881	298,430	23,787	349,098

Accounts

Aylsham Community Church

Report and Accounts

Year ended 31 December 2023

Stewardship 
Active generosity

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

AYLSHAM COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	B A Cairns	(Chairman)
	J A Gilbert	
	P H Mellows	
	V M Tyce	
	N E Prince	Appointed 13 June 2024
	G S Lindsay	Appointed 13 June 2024

Company Secretary J A Gilbert

Lead Elder S Gallagher

Governing Document Memorandum and Articles of Association

Company Registration Number 5171646

Charity Registration Number 1105216

Principal Address Jubilee Family Centre
Norwich Road
Aylsham
Norwich, NR11 6JG

Independent Examiner Lourens du Plessis ACA CA(SA)
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Bankers HSBC
Norwich, Norfolk

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AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors (herein called 'the Trustees') have pleasure in submitting the Report and Accounts for the year to 31 December 2023.

Objects and Governance

The Primary aims of the charity are to fulfil the role of a Christian Church in the Aylsham area, promoting and advancing the Christian faith locally, in the United Kingdom and overseas.

Direction and decisions relating to the incorporated charity are made by the Trustees in consultations with the Elders, who are responsible for governing the life and teaching of the Church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of defined areas of the church, with budgets set and monitored by the Trustees. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The powers of appointment or removal of Trustees rest with the Trustees/members. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision, since this means the Trustee body is whole heartedly involved in seeing the mission of the church worked out in practice.

On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

The Church

Aylsham Community Church operates primarily but not exclusively in Aylsham and the surrounding local villages. Although the Church is totally autonomous, self-supporting and is not part of a denomination, it does form part of Relational Mission, a family of 75+ churches based in the UK, mainland Europe and increasingly across the globe. Relational Mission is part of New Frontiers.

With one of our themes being that 'We can accomplish more together than we can apart', we have numerous opportunities to be involved in spiritual and social care opportunities and projects nationally and internationally. We have an increasingly strong link with a small church based in Nis ' Serbia.

The Church belongs to the national organisation 'The Evangelical Alliance' that represents over a million Christians in mainstream evangelical churches, allowing us to have an increasingly clear voice speaking into issues shaping our nation. This is worked out locally through an ever strengthening relationship with many churches across the denominations in Aylsham.

Aylsham Community Church, its Trustees, Elders and members are committed to the restoration of New Testament principles being lived out in everyday church life. The Eldership team consists of four men from various age groups and walks of life. Each member of the team is actively involved in bringing leadership to different areas of church life which has allowed us to make a greater impact in the communities we represent. Some of the trustees are involved in strategic leadership matters.

Whilst the church has a multiple elder team, dedicated trustees and employs 2.7 FTE staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission through praying, serving, giving and caring. The Bible calls the church 'A Body', we aspire to be Christ's body, healthy and robust, for Aylsham, the local communities and to the end of the earth.

Review of Activities 2023

2023 was a year of growth, consolidation and breakthroughs for Aylsham Community Church – a year in which God blessed the church greatly as we saw salvations, baptisms, healings, answered prayer, new members joining (across the whole age range of the church), finances and ministry released and growing connections in the town and beyond.

The year was again shaped by the vision statement which we established in 2022 to go:

- DEEPER into God's Glory
- HIGHER building the 'wall' of church life and mission together
- WIDER making Jesus known

Going DEEPER into God's Glory

During 2023 we continued to experience a growing sense of intimacy and joy in our times of worship when we gathered on a Sunday morning and in our midweek Life Groups. Our times together were increasingly marked by a fresh freedom in worship, the powerful release of the gifts of the Holy Spirit, and testimonies of God's goodness being seen in people's lives (including some remarkable stories of healing). One way in which we encouraged testimony sharing was to begin having occasional Sunday mornings – which we called 'Treasures in Jars of Clay' – where people would share in more depth particular ways in which God had worked in their lives.

Our Childrens' and Youth ministries also flourished during 2023, with all of our young people growing significantly in their faith, worship, prayer and witness during the year.

From January until August we preached a series entitled "The King and the Kingdom", raising vision with regards to our identity in Christ and what it practically means to be people of God's Kingdom – living out our faith day-to-day in every place we go. This was followed through by our midweek Life Groups as we applied it more personally together – praying and spurring one another on in steps of faith.

During this time we continued to gather monthly on a Wednesday as a church to pray, and also once a month on a Sunday evening for 'Deeper' evenings – times of unhurried worship and ministry. The fortnightly Men's Prayer evening continued to grow in numbers and energy and in the Autumn a Women's evening began to meet on the alternate weeks. We are as committed as ever as a church to investing time into corporate prayer, and held 2 weeks of prayer for the whole church in January and September.

A particularly significant area of church life which we felt God calling us to give increased attention to in 2023 was Spiritual Warfare. As an Eldership team we felt that this was something which we needed to explore and go deeper into – seeking to avoid the unhelpful excesses and over-emphasis

which have characterised certain sections of the charismatic church movement in the past but also recognising that there was much for us to learn and to take hold of. Throughout the year we enlisted the help of leaders in our Relational Mission family of churches and also gathered a small group of trusted and gifted people in the church to pursue this. One immediate application of this was a historical event in the life of the church which we believed God had highlighted to us as having ongoing influence over the church, which we spent time praying into and dealing with – leading to some significant breakthroughs and freedom for individuals and for the church as a whole. As we continued to explore Spiritual Warfare we found pastoral issues being opened up in a number of peoples' lives which required deliverance ministry, something which we had not seen for quite a while.

As a more public outworking and expression of this renewed emphasis on Spiritual Warfare we began a Sunday series working through the Old Testament book of Joshua.

Going HIGHER building the 'wall' together

The mission and ministries of the church continued to grow and be fruitful in 2023 with new people being added to the church and released into serving in different areas of church life.

Over the year we saw more than 20 new people added to the church and in June we held a 'Connect In' weekend attended by a dozen of these folks.

The Unity Café and Community Fridge (now Aylsham Community Cupboard) midweek ministries continued to have an impact on many in the community – providing a place of connection, friendship, support and practical help for them. The monthly 'Hotspot' cooked lunches ran again as planned until April, and the Café continued to host a local council drop-in service for Ukrainian refugees and their hosts, as well as free English lessons.

The Community Garden (previously referred to as the 'Growing Project') was established in 2023 on the church premises, helping to grow fresh produce to be distributed through the Community Fridge, and also providing the potential for others – both from the church family and outside the church family – to get involved in the ministry.

We also ran a couple of CAP (Christians Against Poverty) Money Courses in 2023 which are designed to help people budget, save and spend well.

In April we held a special 'Thank you' evening to bless and honour everyone who serves on different volunteer teams in the life and mission of the church.

'The Listening Ear' prophetic training programme grew further in 2023 with another round of the online 'Impact' course and a day conference – this time held in Cambridge, but still run by the ACC Prophetic Team – which was attended by 180 people from many churches across the Relational Mission. We were also blessed to be able to give further support and oversight in seeing Marshall Schaitel – who initiated and leads 'The Listening Ear' – released to have wider input and ministry opportunities in the UK and Europe.

A significant moment for the church took place in January as we brought a new church Elder onto the team, Adam Mason, bringing the eldership team up to four. Adam, his wife Sarah, and two sons

have been with us as a church now for 5 years during which time we have seen great growth and release of gifts in both Adam and Sarah which have been instrumental in strengthening the church.

Going WIDER making Jesus known

Whilst we ran a number of outreach initiatives in 2023 – including Alpha, Christianity Explored, Christmas and Easter events, a Walking Group – just as important was our focus on equipping and encouraging church members in their own personal witness in their homes, workplaces and social groups. This equipping and encouragement was expressed in different ways, for example:

- our 'The King and the Kingdom' Sunday preaching series and Life Group focus
- specific training to help everyone grow in confidence in knowing how to share the gospel and their own salvation stories simply and effectively
- an ongoing prayer focus across all our gatherings
- a weekend in October with Carl & Pam Maidment – church planters with great experience and gifting in rural mission

We saw 4 adults and 2 young people make commitments to follow Jesus in 2023 and had the joy of baptising some of them in the Autumn.

An important focus for us through the year was the growing vision of the 'Pray for the Broads' group which is part of our Relational Mission Community's 2020 church planting initiative. One of the church Elders and his wife are a key couple in group and as a church eldership team we are now providing pastoral oversight for the group as they seek to develop outreach to this part of Norfolk. We are excited to see how this work is going to develop in 2024.

An important part of our vision for mission is 'beyond' our local community and during 2023 we continued to help provide financial support for church leaders in Nis, Serbia, and also worked to further develop our growing relationship with the Coeur de Grace church plant in Lille, France – including a visit by our lead Elder and his wife in February.

Budget and Giving

A full church programme of gatherings, events, mission and activities was reflected in a budget of increased expenditure which the Trustees and Eldership teams put together with much prayer and faith. A faith gap between projected income and expenditure for the year of just over £30,000 was presented to the church by the church Treasurer, Vicky Tyce, and the Eldership at the start of the year, and the church responded with faith, prayer, one-off gifts and an increase in regular giving which resulted in a surplus rather than a deficit by year end. Our annual Gift Day in October also saw over £24,000 given, of which we gave away £18,000 to support our fellow Relational Mission church in North Walsham to assist in the renovation of their newly purchased building.

We were also able in 2023 to continue with the refurbishment of our own church building, with a complete renewal of the foyer – including a new kitchen area, decoration and flooring.

The Eldership Team are very grateful to all the Trustees for their dedication, hard work and skill.

Financial Review

Aylsham Community Church is financially dependent upon the voluntary support of its members and other family churches wishing to express their support.

During the 12-month period covered by these accounts, we received income of £235,054 up from £170,203 last year.

We ended the year with £100,468 (2022: £42,172) in the Bank. This represents reserves and previous years' Gift Days.

We have four employees equating to 2.7 FTE.

Reserves Policy

The financial reserves policy is that the Church should generally have sufficient funds in hand to cover one month's average budgeted expenditure beyond anticipated expenditure for the current month. With regular giving mostly by standing order, cash flow remains positive and our reserves are monitored by the Treasurer on a monthly basis and quarterly by all the Trustees. The General Reserve figure set for 2023 was £14,000 and comfortably achieved. The General Reserve figure for 2024 remains at £14,000.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits.

A Hardship Fund was established in 2020 and this was initially managed by JFC; a sub-committee of two Elders, the Treasurer and the Pastoral Team Leader was set up to manage requests for funding and ad hoc gifts. With the imminent closure of the JFC Charity, it was resolved in January 2022 that the management of the Hardship Fund would pass to Aylsham Community Church as the Trustees and Elders are mainly the same people.

Risk Statement

The Trustees have examined and reviewed the strategic, business and operational risks to which a small charity with few employees is exposed. Appropriate systems and procedures have been and continue to be established to enable identification, monitoring and review of these risks on a regular basis.

All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives.

Directors' (Trustees) Responsibilities

Charity law requires us as Directors (Trustees) to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. The Directors (Trustees) are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent

3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors (Trustees) and signed on their behalf by:

Bruce Cairns
[Bruce Cairns \(Jul 24, 2024 14:09 GMT+1\)](#)

Bruce Cairns
Chairman of Trustees

Jul 24, 2024

Date

Company number: 5171646

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023 on pages 9 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

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.

Lourens du Plessis
Lourens du Plessis (Jul 24, 2024 14:59 GMT+1)

Lourens du Plessis ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jul 24, 2024

AYLSHAM COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	181,725	30,298	212,023	160,243
Income from charitable activities	4	14,888	7,226	22,114	9,905
Investments		917	-	917	54
Total income and endowments		197,530	37,524	235,054	170,203
EXPENDITURE ON:					
Charitable activities	5	180,300	31,826	212,126	224,729
Total expenditure		180,300	31,826	212,126	224,729
Net income/(expenditure)		17,230	5,698	22,928	(54,526)
Transfers between funds	12	-	-	-	-
Net movement in funds		17,230	5,698	22,928	(54,526)
Reconciliation of funds:					
Total funds brought forward		308,081	18,089	326,170	380,696
Total funds carried forward	12	325,311	23,787	349,098	326,170

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 11 - 19 form part of these accounts.

AYLSHAM COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	7	274,293	-	274,293	279,866
		<u>274,293</u>	<u>-</u>	<u>274,293</u>	<u>279,866</u>
CURRENT ASSETS					
Debtors	8	2,048	-	2,048	7,345
Cash at bank and in hand	9	76,681	23,787	100,468	42,172
		78,729	23,787	102,516	49,516
CREDITORS: Amounts falling due within one year	10	(27,711)	-	(27,711)	(3,212)
Net current assets / (liabilities)		<u>51,018</u>	<u>23,787</u>	<u>74,805</u>	<u>46,304</u>
Total assets less current liabilities		<u>325,311</u>	<u>23,787</u>	<u>349,098</u>	<u>326,170</u>
TOTAL NET ASSETS		<u>325,311</u>	<u>23,787</u>	<u>349,098</u>	<u>326,170</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		26,881	-	26,881	10,433
Designated funds		298,430	-	298,430	297,649
		<u>325,311</u>	<u>-</u>	<u>325,311</u>	<u>308,082</u>
Restricted Funds		<u>-</u>	<u>23,787</u>	<u>23,787</u>	<u>18,089</u>
		<u>325,311</u>	<u>23,787</u>	<u>349,098</u>	<u>326,171</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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:

Bruce Cairns
 Bruce Cairns (Jul 24, 2024 14:09 GMT+1)

 Bruce Cairns

Jul 24, 2024

 Date

Company number: 5171646

Charity number: 1105216

The notes on page 11 - 19 form part of these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

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 reliably.

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.

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.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	158,314	120,863
Other grants receivable	28,000	18,000
Income tax recoverable	25,709	21,380
	<u>212,023</u>	<u>160,243</u>

4 Income from charitable activities

	2023	2022
	£	£
Church retreats and events	17,560	6,028
Other income	4,554	3,878
	<u>22,114</u>	<u>9,905</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Salaries and remuneration (Note 5d)	104,483	101,598
Church events and socials	11,553	11,208
Conferences and training	384	1,222
Promotion & PR	82	-
Depreciation	5,573	5,573
Grants payable (Note 6c)	36,100	19,620
	<u>158,175</u>	<u>139,221</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,640	2,040
	<u>2,640</u>	<u>2,040</u>
Professional fees	1,655	1,902
Insurance	6,706	4,432
Equipment costs	987	10,659
Maintenance and repairs	22,450	49,603
Utilities	6,726	6,342
Cleaning cost	3,750	3,740
Travel and subsistence	2,517	231
IT Services, telephone and internet	3,838	4,861
Postage and stationery	1,484	607
Licences	1,006	927
Interest and bank charges	192	163
	<u>53,951</u>	<u>85,508</u>
Total expenditure	<u>212,126</u>	<u>224,729</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,640 (2022: £2,040); in addition the charity paid £758 (2022: £720) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	24,700	11,400	36,100
	<u>24,700</u>	<u>11,400</u>	<u>36,100</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	9,523	10,096	19,620
	<u>9,523</u>	<u>10,096</u>	<u>19,620</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
New Life Church	18,000	750
Relational Mission	6,000	6,000
Grants to institutions for less than £1,000 each	700	2,773
	<u>24,700</u>	<u>9,523</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

d Payroll

The average monthly number of employees during the year was 4 (2.7 FTE), (2022: 4 employees, 2.7 FTE). 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.

The charity's key management comprise the trustees and other key staff.

During the year key management received employment benefits totalling £84,429 (2022: £82,633).

No trustees received employment benefits in either the current or preceding year.

6 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for missionaries in Serbia, and in that capacity: received £4,200 (2022: £3,750) and paid £4,200 (2022: £3,750).

Towards the end of the year, Emmanuel Church, Aylsham, asked the charity to hold Emmanuel's funds in the charity's bank account as their existing bank account had to be closed and a new charity bank account opened. With the Charity Commission's agreement, the charity acted as agent for Emmanuel Church, Aylsham, and in that capacity: received £22,616 (2022: £nil) and paid £22,616 (2022: £nil) after the year end.

7 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2023 £
Cost			
At 1 January 2023	374,996	21,293	396,289
Additions	-	-	-
At 31 December 2023	<u>374,996</u>	<u>21,293</u>	<u>396,289</u>
Accumulated depreciation			
At 1 January 2023	95,130	21,293	116,423
Charge for the year	5,573	-	5,573
At 31 December 2023	<u>100,703</u>	<u>21,293</u>	<u>121,996</u>
Net book value			
At 31 December 2023	<u>274,293</u>	<u>-</u>	<u>274,293</u>
At 31 December 2022	<u>279,866</u>	<u>-</u>	<u>279,866</u>

In 2006 the church purchased a building in Serbia as part of a church plant in Nis (Episkopska 82A, Nis, Serbia) for £76,000. At the end of 2011 the associated restricted fund had been reduced to £Nil. The intention has always been to eventually gift this asset to the Balkans Trust (or appropriate NGO representing the Good News Church in Serbia) at an appropriate point where the church in Serbia can take full responsibility. Until this time, Aylsham Community Church will retain legal title and be responsible for overseeing the asset's use. As a result the purchase was treated in the 2006 accounts as charitable expenditure as an effective gift at the time and the carrying value of the asset continues to be deemed to be £Nil in these accounts.

8 Debtors

	2023 £	2022 £
Falling due within one year:		
Accrued income	-	5,000
Tax recoverable	2,048	1,540
Receivable from jubilee Family Centre	-	804
	<u>2,048</u>	<u>7,345</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	5,257	3,993
Bank deposits (with a term of three months or less)	95,211	38,179
	<u>100,468</u>	<u>42,172</u>

10 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	2,458	1,175
Accruals	2,637	2,037
Other creditors*	22,616	-
	<u>27,711</u>	<u>3,212</u>

* Refer to note 6

11 Pension commitments

During the year employer's pension contributions totalling £4,207 (2022: £4,114) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

12 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Designated Funds</i>					
Property Fund	279,866	-	(5,573)	-	274,293
Gift Days	15,649	24,773	(19,400)	-	21,022
The Listening Ear (including Let the Lion Roar)	-	5,257	(4,763)	1,169	1,663
RMC Events	2,134	949	(462)	(1,169)	1,452
	<u>297,649</u>	<u>30,979</u>	<u>(30,198)</u>	<u>-</u>	<u>298,430</u>
<i>General Unrestricted Funds</i>	10,432	166,551	(150,102)	-	26,881
Total Unrestricted Funds	<u>308,081</u>	<u>197,530</u>	<u>(180,300)</u>	<u>-</u>	<u>325,311</u>
<i>Restricted Funds</i>					
MakeLunch Fund	1,000	-	(58)	-	942
Hardship Fund	8,876	123	(4,618)	-	4,381
Community Fridge	75	1,326	(148)	-	1,253
Community Hotspot	1,874	-	(1,800)	-	74
English Lessons	1,000	-	(960)	-	40
Unity Café	264	849	(409)	-	704
Community Garden Venture	5,000	-	(3,927)	-	1,073
Social Infrastructure Fund	-	28,000	(14,558)	-	13,442
Youth Weekend Away	-	7,226	(5,348)	-	1,878
	<u>18,089</u>	<u>37,524</u>	<u>(31,826)</u>	<u>-</u>	<u>23,787</u>
Aggregate of funds	<u>326,170</u>	<u>235,054</u>	<u>(212,126)</u>	<u>-</u>	<u>349,098</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	-	274,293	-	274,293
Debtors	2,048	-	-	2,048
Cash at bank and in hand	52,544	24,137	23,787	100,468
Creditors falling due within one year	(27,711)	-	-	(27,711)
	<u>26,881</u>	<u>298,430</u>	<u>23,787</u>	<u>349,098</u>

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Property Fund	285,439	-	(5,573)	-	279,866
Gift Days	51,999	11,000	(47,350)	-	15,649
RMC Events	2,022	6,177	(6,065)	-	2,134
	<u>339,460</u>	<u>17,177</u>	<u>(58,988)</u>	<u>-</u>	<u>297,649</u>
<i>General Unrestricted Funds</i>	<u>23,624</u>	<u>131,954</u>	<u>(145,146)</u>	<u>-</u>	<u>10,432</u>
Total Unrestricted Funds	<u>363,084</u>	<u>149,131</u>	<u>(204,134)</u>	<u>-</u>	<u>308,081</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	(12,000)	-	-
MakeLunch Fund	1,889	487	(1,376)	-	1,000
Hardship Fund	3,723	11,495	(6,342)	-	8,876
Community Fridge	-	170	(95)	-	75
Community Hotspot	-	2,656	(782)	-	1,874
English Lessons	-	1,000	-	-	1,000
Unity Café	-	264	-	-	264
Community Garden Venture	-	5,000	-	-	5,000
	<u>17,612</u>	<u>21,072</u>	<u>(20,595)</u>	<u>-</u>	<u>18,089</u>
Aggregate of funds	<u>380,696</u>	<u>170,203</u>	<u>(224,729)</u>	<u>-</u>	<u>326,170</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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>			
	General funds	Designated funds	Restricted funds	2022
	£	£	£	£
Tangible fixed assets	-	279,866	-	279,866
Debtors	2,345	-	5,000	7,345
Cash at bank and in hand	11,300	17,783	13,089	42,172
Creditors falling due within one year	(3,212)	-	-	(3,212)
	<u>10,433</u>	<u>297,649</u>	<u>18,089</u>	<u>326,170</u>

Designated Funds

Property Fund

The designated property fund represents the church's property assets.

Gift Days

Each year we ask our Church family to prayerfully consider giving to our annual Gift Day, usually held in October. The Eldership team communicate two or three key areas where funds could be allocated. The Elders, in conjunction with the Trustees, then allocate funds according to needs. In the current year, £18,000 of gift day funds raised have been sent to one of our Relational Mission sister churches in North Walsham, to help them renovate a new building they acquired for their church to meet in (they had previously been using rented premises). In addition, £1,000 was allocated to our Prayer for the Broads initiative, and the remaining amount is to be allocated to additional urgent building repairs and maintenance. In the previous year (2022) gift day funds were used to pay for roof repairs (£7k), new windows and external doors (£20k), a new PA desk and sound equipment (£6k), and a new oven including various electrical and installation work (£6k). A gift was also sent to Open Doors, a charity that helps Christians facing extreme persecution and discrimination worldwide.

The Listening Ear (including Let the Lion Roar Conference)

The Listening Ear (TLE) provides ongoing training, equipping and releasing of prophetic gifting and ministry and over the last three years has done so to over 500 people and numerous churches across the Relational Mission family in the UK and into many other nations and groups too. Aylsham Community Church administer the finances for this initiative, which comprises delegate fee income for the training sessions, and associated expenses. As part of TLE, we hold a one-day conference each year called 'Let The Lion Roar' and the finances of this are also held within this fund, again comprising delegate fee income and associated expenses. Whilst there is no restriction on the balance of funds held, it is our desire to plough these back into the training and conferences so that more people can benefit at a cost that isn't onerous.

RMC Events

Aylsham Community Church occasionally help in administering the finances for various events that are held as part of the Relational Mission Community (RMC) that we are part of (our Relational Mission Community encompasses ACC and other Relational Mission churches in our geographical area). Previously, The Listening Ear funds were lumped in with this fund, but these have been transferred to a separate fund in the year as TLE is growing in it's own right. There is no restriction on use for the balance of funds held in the RMC events fund, however it is our desire to reinvest these in future RMC events to keep costs down so that more people can access the events.

The prior year general unrestricted funds have been restated to better represent the Trustees presentation of unrestricted funds. The representation is not considered to be material and has no effect on the split between unrestricted and restricted funds.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Restricted Funds

Building Fund

The restricted Building Fund represents giving specifically received towards future property repair work. During 2022 the full amount of £12,000 in this fund, together with £7,357 from previous gift day funds, was used to carry out significant repairs and improvements to the roof at Jubilee Family Centre.

MakeLunch Fund

The MakeLunch initiative responds to families struggling on tight budgets and aims to fill the holiday hunger gap. During the prior year we held various MakeLunch sessions in school holidays where we offered a free, healthy, hot meal, activities and a place to relax. Towards the end of the prior year it was decided to press pause on this initiative and give space to discuss how we can best reach families in our community. All of the MakeLunch funding has been spent on the initiative; the remaining £1,000 of funds available at the start of 2023 had been generated by individual donations which were designated to similar use and will likely be used to fund activities through Unity Cafe (see below) going forward.

Hardship Fund

The Hardship Fund responds to members of the community experiencing financial difficulty. During the year ACC received various small donations from individuals within the church, however no further grants were received/available. The grant funds held have been distributed to those in the church and wider community who meet the eligibility criteria for the grants (which focused on providing help to households to cover food and energy bills during the cost of living crisis). The remaining non-grant funds, being donations from individuals in the church and wider community, have been distributed to individuals and families within the church and in the wider community where we have identified a financial need. The remaining funds will continue to be distributed in this way as needs are identified.

Community Fridge

Aylsham Community Fridge enables local residents and businesses to share surplus food and for anyone to help themselves to quality food that would otherwise be wasted. Community Fridges are sociable places where any member of the community can exchange surplus food. They aim to reduce food waste and provide a space where locals can share food and household items, skills, recipes and more. They are open to everyone, and work on a spirit of trust. Anyone in the community can donate and anyone can take. During the year, Aylsham Community Fridge was open 9am-10am on Tuesdays, Wednesdays and Thursdays at Jubilee Family Centre, Norwich Road, Aylsham, NR11 6JG.

Whilst all of the Community Fridge items are received and given out for free, some people like to make a donation. Funds received during the year relate to donations made by the public who use the fridge, and have been used to top up the fridge where required to ensure those in the community using the fridge have what they need. Remaining funds will be used to do the same going forward.

Post year end, in June 2024, Aylsham Community Fridge changed its name to Aylsham Community Cupboard, to reflect it being a simple solution to sharing food and other household essentials, helping to reduce waste and support local people.

Community Hotspot

During the prior year (2022) ACC received a £2,000 grant from the Norfolk Community Foundation's 'Surviving Winter Fund' and a further grant of £600 from Broadland District Council, towards our 'Community Hot Spot' initiative, winter to spring 2022/23. We knew that with the cost of living crisis, many people were facing tough decisions. Some people had moved to working from home following the pandemic and were facing a winter with increased energy bills. Others in our community were facing even harder decisions about whether to heat or eat. We wanted to do something to help and so launched our 'Community Hot Spot' which ran each Thursday from 9am to 1pm during November 2022 to April 2023. This was a space for anyone to come and enjoy free refreshments (coffee and cake), have a warm place to work or chat and connect in with others in the community, and stay for a free hot lunch. The grant monies received were used to fund food, drink and utility bills related to running the Community Hot Spot over this period.

We continue to open our building to the community every Thursday morning, when our Unity Cafe is open (see below). During this time the community also have access to other facilities such as Aylsham Community Fridge (now Aylsham Community Cupboard), help in obtaining Food Bank vouchers, and access to Citizens Advice. Please see our website (www.aylshamcommunitychurch/community) for further details.

English Lessons

Towards the end of the prior year (2022) ACC received a grant of £1,000 from Broadland District Council to be used to facilitate free English Language lessons. These free, face-to-face English Language Lessons ran on Tuesdays and Thursdays at Jubilee Family Centre, and were for people from any nationality who wanted to learn or improve their English. We have been blessed to have several families from Ukraine join the Church during the prior year and these lessons have been invaluable in helping them in their daily lives as well as in their jobs and schools. The grant funding has been used to pay for teaching resources, printing and IT costs associated with the lessons.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Unity Café

Unity Café is a place where you can come and have a drink, stop for a minute and take a moment to think. We welcome anyone in the community to come as they are, with friends or on their own. The café runs from 9.30am-11.30am on Thursday mornings at Jubilee Family Centre, Norwich Road, Aylsham. We offer free refreshments (coffee and cake) and whilst everything is offered for free, a donation tin is available for those asking to make a contribution. Any funds received have been used to make a contribution towards the energy costs of ACC at Jubilee Family Centre, and to fund special events and activities such as an Easter café celebration with easter eggs for children attending with their adults during the school holiday café sessions.

Community Garden

£5,000 of funds were awarded by Hubbub Foundation to Aylsham Community Church in 2022, with the actual funds being received in January 2023. During the year these funds have been used to create a community garden in the church grounds, the purpose of which is to grow food for the Community Fridge (now Aylsham Community Cupboard) and for people to learn about how to grow things. People from the church and the wider community in Aylsham have been involved in planting, watering and donating, and we have had runner beans, strawberries, beetroot, rhubarb, herbs, other vegetables and flowers busy growing in the garden during the year. An additional grant of £1,000 was received post year end which will be used to plant more crops for the year ahead and pay towards water usage.

Social Infrastructure

During the year we received a grant of £28,000 from Norfolk County Council's Norfolk Social Infrastructure Fund for the Aylsham Community Church Jubilee Family Centre refurbishment project. The panel felt that our project would have a significant impact in delivering their 'Better Together, for Norfolk' priorities, helping Norfolk communities to deal with the challenges they currently face and making a large impact by offering the right support in the communities we support. Our project to refurbish the Jubilee Family Centre, so we can once again offer a warm, welcoming, and safe space for the community, includes replacing the coffee bar, replacing the flooring in the foyer and corridors, replacing all internal doors, and decorating the main kitchen. The project spans 2023 into 2024 and post year end, most work has been completed.

Youth Weekend Away

This year we were asked by another Relational Mission church in Dereham if we could facilitate the finances for the annual Youth Weekend Away event at Letton Hall. The funds received related to ticket income and invoices were settled from the restricted funds. Post year end, the balance of funds from the event (£1,878) were transferred to Wellspring Family Church, Dereham, who will reinvest them into the event in 2024.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £40,850 (2022: £29,700) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 5, there have been no other transactions with related parties during the year. No expenses were paid to trustees.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

AYLSHAM COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	150,746	30,979	30,298	212,023	122,540	17,177	20,526	160,243
Income from charitable activities	4	14,888	-	7,226	22,114	9,359	-	546	9,905
Investments		917	-	-	917	54	-	-	54
Total income and endowments		166,551	30,979	37,524	235,054	131,954	17,177	21,072	170,203
EXPENDITURE ON:									
Charitable activities:	5	150,102	30,198	31,826	212,126	145,146	58,988	20,595	224,729
Total Expenditure		150,102	30,198	31,826	212,126	145,146	58,988	20,595	224,729
Net income/(expenditure)		16,449	781	5,698	22,928	(13,192)	(41,811)	477	(54,526)
Transfers between funds	12	-	-	-	-	-	-	-	-
		16,449	781	5,698	22,928	(13,192)	(41,811)	477	(54,526)
Reconciliation of funds:									
Total funds brought forward		10,432	297,649	18,089	326,170	23,624	339,460	17,612	380,696
Total funds carried forward	12	26,881	298,430	23,787	349,098	10,432	297,649	18,089	326,170

Accounts

Aylsham Community Church

Report and Accounts

Year ended 31 December 2022

Stewardship 
Active generosity

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

AYLSHAM COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	B A Cairns J A Gilbert P H Mellows J H Vaughan V M Tyce K Everard L P Wilkinson	(Chairman) Resigned 21 November 2022 Resigned 18 May 2022 Resigned 18 May 2022
Company Secretary	J A Gilbert	
Lead Elder	S Gallagher	
Governing Document	Memorandum and Articles of Association	
Company Registration Number	5171646	
Charity Registration Number	1105216	
Principal Address	Jubilee Family Centre Norwich Road Aylsham Norwich, NR11 6JG	
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC Norwich, Norfolk	

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AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2022

The Directors (herein called 'the Trustees') have pleasure in submitting the Report and Accounts for the year to 31 December 2022.

Objects and Governance

The Primary aims of the charity are to fulfil the role of a Christian Church in the Aylsham area, promoting and advancing the Christian faith locally, in the United Kingdom and overseas.

Direction and decisions relating to the incorporated charity are made by the Trustees in consultations with the Elders, who are responsible for governing the life and teaching of the Church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of defined areas of the church, with budgets set and monitored by the Trustees. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The powers of appointment or removal of Trustees rest with the Trustees/members. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision, since this means the Trustee body is whole heartedly involved in seeing the mission of the church worked out in practice.

On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

The Church

Aylsham Community Church operates primarily but not exclusively in Aylsham and the surrounding local villages. Although the Church is totally autonomous, self-supporting and is not part of a denomination, it does form part of Relational Mission, a family of 75+ churches based in the UK, mainland Europe and increasingly across the globe. Relational Mission is part of New Frontiers.

With one of our themes being that 'We can accomplish more together than we can apart', we have numerous opportunities to be involved in spiritual and social care opportunities and projects nationally and internationally. We have an increasingly strong link with a small church based in Nis ' Serbia.

The Church belongs to the national organisation 'The Evangelical Alliance' that represents over a million Christians in mainstream evangelical churches, allowing us to have an increasingly clear voice speaking into issues shaping our nation. This is worked out locally through an ever strengthening relationship with many churches across the denominations in Aylsham.

Aylsham Community Church, its Trustees, Elders and members are committed to the restoration of New Testament principles being lived out in everyday church life. The Eldership team consists of three men from various age groups and walks of life. Each member of the team is actively involved in bringing leadership to different areas of church life which has allowed us to make a greater impact in the communities we represent. Some of the trustees are involved in strategic leadership matters.

Whilst the church has a multiple elder team, dedicated trustees and employs 2.7 FTE staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission through praying, serving, giving and caring. The Bible calls the church 'A Body', we aspire to be Christ's body, healthy and robust, for Aylsham, the local communities and to the end of the earth.

Review of Activities 2022

Having spent the second part of 2021 re-establishing a pattern of gathering in person as a church following the lifting of covid restrictions – 're-connecting and rebuilding' – we launched 2022 with a vision for the year of Going Deeper, Going Higher and Going Wider.

This vision focus was formed from what we felt that God had been speaking to us about as a church through our Week of Prayer in May 2021 and in subsequent discussion and prayer, and consisted of the following elements:

Going DEEPER into God's Glory – an expectation that we would experience more of God's Presence, Power, and Answered Prayer, through spending more time in worship, intimacy, intercession and ministry in the power of the Holy Spirit.

Going HIGHER building the 'wall' together (based on Nehemiah) – an expectation that we would stand shoulder to shoulder, all playing our unique part in building God's Kingdom, through creating space to dream dreams and identify our gifts and passions.

Going WIDER making Jesus known – an expectation that we would grow in confidence in naturally sharing Jesus with others, through befriending, 'lighting fires' through prayer, social action, Alpha and outreach adventures.

The vision was outworked throughout the year in the following ways:

Going DEEPER into God's Glory

As with many churches we felt that the covid pandemic, despite all its challenges and hardships, actually gave us a unique opportunity to reset the way in which we expressed different areas of church life.

One particular area that we felt God was speaking to us about was to make more time and space when we gathered (on Sundays and in Midweek meetings) for unhurried worship and intimacy with God, seeking Him afresh for the outpouring of His Spirit to bring new life, freedom and spiritual gifts to us as the Body of Christ.

Whilst not downgrading the importance of the preaching of scripture we endeavoured throughout the year to make this a point of emphasis. On Sunday mornings we experienced a very natural growth of people attending the pre-service prayer time along with an increase of prophetic ministry during those times which frequently helped to set the tone and focus for the remainder of the morning. We re-envisioned and equipped a Prayer Ministry Team to facilitate times of response and ministry on Sunday mornings. Throughout the year we very definitely experienced a growing sense of the presence of God as we gathered with some notable times of feeling the weight of God's glory, powerful expressions of the gifts of the Spirit and examples of supernatural healing.

Life Group leaders were encouraged to try and set a similar tone for our regular midweek gatherings in homes, and we started a new pattern of monthly Sunday evening events (called 'Deeper') given over to enjoying God's presence in worship.

In January, as we launched our vision, we had a day of 24 hour prayer, and then once a month we suspended normal Life Group activities for a week and instead encouraged people to gather for times of corporate prayer ('Call to Prayer'). Various people within the church family continued to meet in Huddles to pray, an informal fortnightly men's prayer group began to grow during the Autumn term, and we continued to give 2 Sunday mornings a term to all age services where the focus was on worshipping and praying together.

We continued looking for every opportunity to offer prayer for healing – both in our regular gatherings, our midweek ministries and in our day-to-day lives as church members. We had various testimonies during the year of God bringing healing, including one of our shyest church members praying with a member of staff in a local electricians shop resulting in complete healing for that person's back problems!

Going HIGHER building the 'wall' together

2022 was another year of seeing the 'body' of the church family operating superbly together, bringing their gifts to serve the church and build God's kingdom. Early on in the year we had a 'Serving Sunday' where we profiled and prayed for many of the serving and ministry teams in church life. Not only were these team members honoured and encouraged but a number of people were prompted to volunteer for serving in new ways, looking to develop new gifts.

Teams which particularly needed strengthening within the church life were for children's work, youth ministry and worship team – and during 2022 we were able to train and release new people into serving in every one of these areas.

During the first term and a half of the year we preached through the book of Nehemiah on Sunday mornings which helped to envision the church for standing shoulder to shoulder in 'building the wall' of the things God has given us to do.

The ministry of 'The Listening Ear' – a prophetic training programme initiated by one of our church members and overseen by the ACC leadership – continued to grow in 2022, with nearly 100 people from ours and fellow Relational Mission family churches going through the 6 month 'Impact' course. We also put on a TLE day conference in March which was attended by 80 people. Throughout the year we received much feedback from other churches about the impact of the training in the lives of those who attended these courses.

Teams continued to flourish and be fruitful in serving our midweek ministries – including the Community Fridge and Unity Café – with new people being added to them – including a few members of the community who offered to help with the collection of food for the Fridge.

As we had been praying would happen a new ministry began to take shape during the year from an initial dream which a church member had, to have a ‘Growing Project’ where food could be grown for the community fridge, members of the community could be trained in growing their own fruit and vegetables, and where we would have new opportunities for sharing the gospel with others. From initial discussions a team was formed, plans developed, grant funding was secured and preparations for the start of the ministry in 2023 were put in place.

During 2022 the church Eldership and MakeLunch ministry team decided to bring our Makelunch project to a close. Whilst it had been very successful over the 5 years we had been running it in supporting local families during school holidays we wanted to make the space to develop something in its place which would enable us to build connection with families on a more consistent year-round basis. In part we are now able to do this through the Unity Café, but we are also looking to God for leading in building ‘family-ministry’ further.

The work of the Unity Café was supplemented in the second half of the year in the following significant ways:

- Opening times were extended as part of a local ‘Churches Together’ hotspot scheme to provide warm places for people from the community to come who were being affected by the fuel price crisis
- This also included the provision of a free hot lunch for anyone attending
- We agreed to host representatives of local council services each week who were seeking to support Ukrainian families and their hosts. This weekly drop-in service ran alongside the café
- One of our church members who is TEFL qualified, along with another similarly qualified volunteer, began to run free English lessons for Ukrainian refugees in conjunction with the café. This later expanded to include 2 other lesson times during the week. These lessons were regularly attended by 15-20 people
- Once a fortnight we hosted a drop-in session with a worker from the MIND mental health support team

As an Eldership team we spent time during the year drawing 2 men alongside us who we had identified as having the potential for church leadership, to explore with them what this might look like. As a result we felt a clear sense of God’s calling on one of them for Eldership, and their growing maturity and gifting was recognised by the church family when they were commended by the Eldership to join the team. A date was set at the start of 2023 to lay hands on this person and bring them into Eldership.

Going WIDER making Jesus known

The Unity Café and Community Fridge teams continued to work with a core value of actively looking for opportunities to share Jesus and offer prayer to people who were attending. There were many stories throughout the year of this happening and some great answers to prayer seen in the lives of those who would not consider themselves to have an active faith in Christ.

We ran 2 small Alpha groups in the summer term – mainly consisting of guests who had been invited through these 2 ministries – and as a result we saw three people make first time commitments to Jesus and be added to the church. We had the joy of baptising 2 people who had come through Alpha in October.

Throughout the year we began monthly mornings of streetwork, prayer-walking and ‘treasure hunting’ in our town and other local areas, and had a small team who regularly came back with stories about sharing the gospel and praying with people. This was a big step of faith for those involved and a great encouragement and provocation to action for others in the church family.

We also took the step of hiring venues in local villages for some of our monthly ‘Call to Prayer’ events – praying specifically and strategically for God to move in those communities.

In February we prayed for and released 2 couples who had begun a work in their local village chapel in Swanton Abbott to make that their full focus and expression of church life and mission.

Throughout the year a number of people from the ACC family continued to serve alongside them at events, spoke at their Sunday services and supported them relationally.

We ran a small number of open air outreach events during 2022 – including an Easter Egg Hunt event on one of our town’s estates, and two ‘Carols on the Green’ Christmas events which were really well attended by local residents and during which the gospel was shared.

2 couples from the church were key members of a prayer group focussed on seeking God for a new missional gospel community initiative in the Norfolk Broads, as part of our Relational Mission 2020 vision of seeing 20 new churches planted in Norfolk over the next 20 years. We also began to build some deeper connections with a church plant in Lille, France, with one of our young people going out to serve in the life and mission of the church for 3 months. We are continuing to seek God for what possible partnership opportunities there may be for us as a church in both these places.

We also devoted time in 2022 to developing other wider connections, including renewed Churches Together leaders’ meetings in Aylsham and an Easter Walk of Witness, and growing deeper partnership with our fellow Relational Mission churches in Norfolk and beyond – through regular joint prayer events, leadership training and fellowship and a day conference in November.

Budget and Giving

A full (post-covid) church programme of gatherings, events, mission and activities was reflected in a budget of increased expenditure which the Trustees and Eldership teams put together with much prayer and faith. The church continued to give faithfully and generously (including a special gift day in October of over £14,000) and God provided for all our needs so that this budget was met and we were able to continue with ministry and mission as we had planned.

We were also able to use carefully stewarded reserves and monies from previous gift days to carry out much needed work to replace all the doors and windows at the front of the building and also carry out significant repairs on the roof.

The Eldership Team are very grateful to all the Trustees for their dedication, hard work and skill.

Jubilee Family Centre

A decision was made and minuted in 2021 to close the Jubilee Family Centre charity. JFC was originally set up to apply for and receive grant funding for some of the church groups such as Tots and Sycamore Tree (linked to supporting Alzheimer's Carers); the funding was not available to Aylsham Community Church due to its religious status. However, the grant funding scenario has changed a lot over the past ten years and most of the activities have ceased due to Covid and/or a lack of new, younger leaders. The remaining activities, such as MakeLunch, Unity Cafe and The Community Fridge are being run by ACC volunteers and the restricted funds are now being managed via ACC (all duly minuted by JFC and ACC).

Financial Review

Aylsham Community Church is financially dependent upon the voluntary support of its members and other family churches wishing to express their support.

During the 12-month period covered by these accounts, we received income of £170,203 up from £167,545 last year.

We ended the year with £42,172 (2021: £90,330) in the Bank. This represents reserves and previous years' Gift Days.

We have four employees equating to 2.7 FTE.

Reserves Policy

The financial reserves policy is that the Church should generally have sufficient funds in hand to cover one month's average budgeted expenditure beyond anticipated expenditure for the current month. With regular giving mostly by standing order, cash flow remains positive and our reserves are monitored by the Treasurer on a monthly basis and quarterly by all the Trustees. The General Reserve figure set for 2022 was £14,000 and comfortably achieved. The General Reserve figure for 2023 remains at £14,000.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits.

A Hardship Fund was established in 2020 and this was initially managed by JFC; a sub-committee of two Elders, the Treasurer and the Pastoral Team Leader was set up to manage requests for funding and ad hoc gifts. With the imminent closure of the JFC Charity, it was resolved in January 2022 that the management of the Hardship Fund would pass to Aylsham Community Church as the Trustees and Elders are mainly the same people.

Risk Statement

The Trustees have examined and reviewed the strategic, business and operational risks to which a small charity with few employees is exposed. Appropriate systems and procedures have been and continue to be established to enable identification, monitoring and review of these risks on a regular basis.

All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives.

Directors' (Trustees) Responsibilities

Charity law requires us as Directors (Trustees) to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. The Directors (Trustees) are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors (Trustees) and signed on their behalf by:

Bruce Cairns

Bruce Cairns
Chairman of Trustees

Date 17 July 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AYLSHAM COMMUNITY CHURCH
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 on pages 10 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

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.

Lourens du Plessis

Lourens du Plessis ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 28 July 2023

AYLSHAM COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	139,717	20,526	160,243	150,587
Income from charitable activities	4	9,359	546	9,905	5,119
Other income	5	-	-	-	11,834
Investments		54	-	54	5
Total income and endowments		149,131	21,072	170,203	167,545
EXPENDITURE ON:					
Charitable activities	6	204,134	20,595	224,729	124,794
Total expenditure		204,134	20,595	224,729	124,794
Net income/(expenditure)		(55,003)	477	(54,526)	42,751
Transfers between funds	13	-	-	-	-
Net movement in funds		(55,003)	477	(54,526)	42,751
Reconciliation of funds:					
Total funds brought forward		363,084	17,612	380,696	337,945
Total funds carried forward	13	308,081	18,089	326,170	380,696

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 12-19 form part of these accounts.

AYLSHAM COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	279,866	-	279,866	285,439
		<u>279,866</u>	<u>-</u>	<u>279,866</u>	<u>285,439</u>
CURRENT ASSETS					
Debtors	9	2,345	5,000	7,345	7,282
Cash at bank and in hand	10	29,083	13,089	42,172	90,330
		31,428	18,089	49,516	97,612
CREDITORS: Amounts falling due within one year	11	(3,212)	-	(3,212)	(2,355)
Net current assets / (liabilities)		<u>28,216</u>	<u>18,089</u>	<u>46,304</u>	<u>95,257</u>
Total assets less current liabilities		<u>308,082</u>	<u>18,089</u>	<u>326,170</u>	<u>380,696</u>
TOTAL NET ASSETS		<u>308,082</u>	<u>18,089</u>	<u>326,170</u>	<u>380,696</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		28,215	-	28,215	77,645
Designated funds		279,866	-	279,866	285,439
		<u>308,081</u>	<u>-</u>	<u>308,081</u>	<u>363,084</u>
Restricted Funds		-	18,089	18,089	17,612
		<u>308,081</u>	<u>18,089</u>	<u>326,170</u>	<u>380,696</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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:

Bruce Cairns

Bruce Cairns

Date 17 July 2023

Company number: 5171646

Charity number: 1105216

The notes on page 12-19 form part of these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

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 reliably.

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.

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.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	120,863	126,364
Other grants receivable	18,000	-
Income tax recoverable	21,380	24,223
	<u>160,243</u>	<u>150,587</u>

4 Income from charitable activities

	2022	2021
	£	£
Church retreats and events	6,028	4,333
Other income	3,878	786
	<u>9,905</u>	<u>5,119</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other income

	2022	2021
	£	£
Bank compensation	-	11,834
	<u>-</u>	<u>11,834</u>

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Salaries and remuneration (Note 6d)	101,598	98,574
Church events and socials	11,208	3,129
Conferences and training	1,222	475
Promotion & PR	-	17
Depreciation	5,573	5,573
Grants payable (Note 6c)	19,620	6,601
	<u>139,221</u>	<u>114,369</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,040	1,980
	<u>2,040</u>	<u>1,980</u>
Professional fees	1,902	1,157
Insurance	4,432	3,046
Equipment costs	10,659	524
Maintenance and repairs	49,603	2,288
Utilities	6,342	-
Cleaning cost	3,740	-
Travel and subsistence	231	-
IT Services, telephone and internet	4,861	-
Postage and stationery	607	375
Licences	927	875
Interest and bank charges	163	179
	<u>85,508</u>	<u>10,424</u>
Total expenditure	<u>224,729</u>	<u>124,794</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,040 (2021: £1,980); in addition the charity paid £720 (2021: £708) to Stewardship for payroll bureau services.

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	9,523	10,096	19,620
	<u>9,523</u>	<u>10,096</u>	<u>19,620</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	6,150	451	6,601
	<u>6,150</u>	<u>451</u>	<u>6,601</u>

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Relational Mission	6,000	6,000
Grants to institutions for less than £1,000 each	3,523	150
	<u>9,523</u>	<u>6,150</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

d Payroll

The average monthly number of employees during the year was 4 (2.7 FTE), (2021: 4 employees, 2.7 FTE). 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.

The charity's key management comprise the trustees and other key staff.

During the year key management received employment benefits totalling £82,633 (2021: £79,164).

No trustees received employment benefits in either the current or preceding year.

7 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for missionaries in Serbia, and in that capacity:

a) received £3,750 (2021: £3,974) and paid £3,750 (2021: £4,280)

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2022 £
Cost			
At 1 January 2022	374,996	21,293	396,289
Additions	-	-	-
At 31 December 2022	<u>374,996</u>	<u>21,293</u>	<u>396,289</u>
Accumulated depreciation			
At 1 January 2022	89,557	21,293	110,850
Charge for the year	5,573	-	5,573
At 31 December 2022	<u>95,130</u>	<u>21,293</u>	<u>116,423</u>
Net book value			
At 31 December 2022	<u>279,866</u>	<u>-</u>	<u>279,866</u>
At 31 December 2021	<u>285,439</u>	<u>-</u>	<u>285,439</u>

In 2006 the church purchased a building in Serbia as part of a church plant in Nis (Episkopska 82A, Nis, Serbia) for £76,000. At the end of 2011 the associated restricted fund had been reduced to £Nil. The intention has always been to eventually gift this asset to the Balkans Trust (or appropriate NGO representing the Good News Church in Serbia) at an appropriate point where the church in Serbia can take full responsibility. Until this time, Aylsham Community Church will retain legal title and be responsible for overseeing the assets use. As a result the purchase was treated in the 2006 accounts as charitable expenditure as an effective gift at the time and the carrying value of the asset continues to be deemed to be £Nil in these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Debtors

	2022 £	2021 £
Falling due within one year:		
Accrued income	5,000	-
Tax recoverable	1,540	1,670
Receivable from jubilee Family Centre	804	5,612
	<u>7,345</u>	<u>7,282</u>

10 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	3,993	4,206
Bank deposits (with a term of three months or less)	38,179	86,125
	<u>42,172</u>	<u>90,330</u>

11 Creditors: liabilities falling due within one year

	2022 £	2021 £
Trade creditors	1,175	378
Accruals	2,037	1,977
	<u>3,212</u>	<u>2,355</u>

12 Pension commitments

During the year employer's pension contributions totalling £4,114 (2021: £4,004) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

13 Funds

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
<i>Designated Funds</i>					
Property Fund	285,439	-	(5,573)	-	279,866
	<u>285,439</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>279,866</u>
<i>General Unrestricted Funds</i>	77,645	149,131	(198,561)	-	28,216
	<u>77,645</u>	<u>149,131</u>	<u>(198,561)</u>	<u>-</u>	<u>28,216</u>
Total Unrestricted Funds	<u>363,084</u>	<u>149,131</u>	<u>(204,134)</u>	<u>-</u>	<u>308,082</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	(12,000)	-	-
MakeLunch Fund	1,889	487	(1,376)	-	1,000
Hardship Fund	3,723	11,495	(6,342)	-	8,876
Community Fridge		170	(95)	-	75
Community Hotspot		2,656	(782)	-	1,874
English Lessons	-	1,000	-	-	1,000
Unity Café		264	-	-	264
Community Garden Venture		5,000	-	-	5,000
	<u>17,612</u>	<u>21,072</u>	<u>(20,595)</u>	<u>-</u>	<u>18,089</u>
Aggregate of funds	<u>380,696</u>	<u>170,203</u>	<u>(224,729)</u>	<u>-</u>	<u>326,170</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2022
	£	£	£	£
Tangible fixed assets	-	279,866	-	279,866
Debtors	2,345	-	5,000	7,345
Cash at bank and in hand	29,083	-	13,089	42,172
Creditors falling due within one year	(3,212)	-	-	(3,212)
	<u>28,215</u>	<u>279,866</u>	<u>18,089</u>	<u>326,170</u>

In the previous 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>					
Property Fund	291,012	-	(5,573)	-	285,439
	<u>291,012</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>285,439</u>
<i>General Unrestricted Funds</i>	34,933	161,933	(119,221)	-	77,645
	<u>34,933</u>	<u>161,933</u>	<u>(119,221)</u>	<u>-</u>	<u>77,645</u>
Total Unrestricted Funds	<u>325,945</u>	<u>161,933</u>	<u>(124,794)</u>	<u>-</u>	<u>363,084</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	-	-	12,000
MakeLunch Fund	-	1,889	-	-	1,889
Hardship Fund	-	3,723	-	-	3,723
	<u>12,000</u>	<u>5,612</u>	<u>-</u>	<u>-</u>	<u>17,612</u>
Aggregate of funds	<u>337,945</u>	<u>167,545</u>	<u>(124,794)</u>	<u>-</u>	<u>380,696</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Tangible fixed assets	-	285,439	-	285,439
Debtors	1,670	-	5,612	7,282
Cash at bank and in hand	78,330	-	12,000	90,330
Creditors falling due within one year	(2,355)	-	-	(2,355)
	<u>77,645</u>	<u>285,439</u>	<u>17,612</u>	<u>380,696</u>

The designated Property fund represents the church's property assets.

Building Fund

The restricted Building Fund represents giving specifically received towards future property repair work. During 2022 the full amount of £12,000 in this fund, together with £7,357 from previous gift day funds, was used to carry out significant repairs and improvements to the roof at Jubilee Family Centre.

MakeLunch Fund

The MakeLunch initiative responds to families struggling on tight budgets and aims to fill the holiday hunger gap. During the year we held various MakeLunch sessions in school holidays where we offered a free, healthy, hot meal, activities and a place to relax. Towards the end of the year it was decided to press pause on this initiative and give space to discuss how we can best reach families in our community. All of the MakeLunch funding has been spent on the initiative; the remaining £1,000 of funds has been generated by individual donations which are designated to similar use and will likely be used to fund activities through Unity Cafe (see below) going forward.

Hardship Fund

The Hardship Fund responds to members of the community experiencing financial difficulty. During the year ACC received various donations from individuals within the church and in the wider community to boost this fund. In addition, £9,000 worth of grants was received from Norfolk Community Foundation over the course of the year, as part of their Household Support initiative. These funds have been distributed to those in the church and wider community who meet the eligibility criteria for the grants, which have focused on providing help to households to cover food and energy bills during the cost of living crisis. The period covered by these grants continued into the first quarter of 2023, which is why there remains a balance on the fund at 31 December 2022.

Community Fridge

Aylsham Community Fridge enables local residents and businesses to share surplus food and for anyone to help themselves to quality food that would otherwise be wasted. Community Fridges are sociable places where any member of the community can exchange surplus food. They aim to reduce food waste and provide a space where locals can share food and household items, skills, recipes and more. They are open to everyone, and work on a spirit of trust. Anyone in the community can donate and anyone can take. Aylsham Community Fridge is open 9am-10am on Tuesdays, Wednesdays and Thursdays at Jubilee Family Centre, Norwich Road, Aylsham, NR11 6JG. Whilst all of the Community Fridge items are received and given out for free, some people like to make a donation. Funds received during the year relate to donations made by the public who use the fridge, and have been used to top up the fridge where required to ensure those in the community using the fridge have what they need.

Community Hotspot

During the year ACC received a £2,000 grant from the Norfolk Community Foundation's 'Surviving Winter Fund' and a further grant of £600 from Broadland District Council, towards our 'Community Hot Spot' initiative, winter to spring 2022/23. We knew that with the cost of living crisis, many people were facing tough decisions. Some people had moved to working from home following the pandemic and were facing a winter with increased energy bills. Others in our community were facing even harder decisions about whether to heat or eat. We wanted to do something to help and so launched our 'Community Hot Spot' which ran each Thursday from 9am to 1pm during November 2022 to April 2023. This was a space for anyone to come and enjoy free refreshments (coffee and cake), have a warm place to work or chat and connect in with others in the community, and stay for a free hot lunch. The grant monies received have been used to fund food, drink and utility bills related to running the Community Hot Spot over this period, some of which is post year end, which is why there remains a balance on the fund as at 31 December 2022. We still continue to open our building to the community every Thursday morning, when our Unity Cafe is open (see below). During this time the community also have access to other facilities such as Aylsham Community Fridge, help in obtaining Food Bank vouchers, access to Citizens Advice and Digital Champions, and free English Language Lessons. Please see our website (www.aylshamcommunitychurch/community) for further details.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

English Lessons

Towards the end of the year ACC received a grant of £1,000 from Broadland District Council to be used to facilitate free English Language lessons. These free, face-to-face English Language Lessons run on Tuesdays and Thursdays at Jubilee Family Centre, and are for people from any nationality who want to learn or improve their English. We have been blessed to have several families from Ukraine join the Church during the year and these lessons have been invaluable in helping them in their daily lives as well as in their jobs and schools. The grant funding has been used to pay for teaching resources, printing and IT costs associated with the lessons, the costs of which have been incurred post year end.

Unity Café

Unity Café is a place where you can come and have a drink, stop for a minute and take a moment to think. We welcome anyone in the community to come as they are, with friends or on their own. The café runs from 9.30am-11.30am on Thursday mornings at Jubilee Family Centre, Norwich Road, Aylsham. We offer free refreshments (coffee and cake) and whilst everything is offered for free, a donation tin is available for those asking to make a contribution. Any funds received have been used (post year end) to make a contribution towards the energy costs of ACC at Jubilee Family Centre, and to fund special events and activities such as an Easter café celebration with easter eggs for children attending with their adults during the school holiday café sessions.

Community Garden

£5,000 of funds were awarded by Hubbub Foundation to Aylsham Community Church prior to the year end. These funds have been included as accrued income in the accounts for the year ended 31 December 2022 although they were physically received in January 2023. These funds have been used post year end to create a community garden in the church grounds, the purpose of which is to grow food for the Community Fridge and for people to learn about how to grow things. People from the church and the wider community in Aylsham have been involved in planting, watering and donating, and you can now see runner beans, strawberries, beetroot, rhubarb, herbs, other vegetables and flowers busy growing in the garden. Further planting will be undertaken for autumn-sown crops, and if you would like to get involved in any capacity such as planting, watering or donating, please get in touch via info@aylshamcommunitychurch.org.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £29,700 (2021: £30,850) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 6, there have been no other transactions with related parties during the year. No expenses were paid to trustees.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

AYLSHAM COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	139,717	-	20,526	160,243	144,975	-	5,612	150,587
Income from charitable activities	4	9,359	-	546	9,905	5,119	-	-	5,119
Other income	5	-	-	-	-	11,834	-	-	11,834
Investments		54	-	-	54	5	-	-	5
Total income and endowments		149,131	-	21,072	170,203	161,933	-	5,612	167,545
EXPENDITURE ON:									
Charitable activities:	6	198,561	5,573	20,595	224,729	119,221	5,573	-	124,794
Total Expenditure		198,561	5,573	20,595	224,729	119,221	5,573	-	124,794
Net income/(expenditure)		(49,430)	(5,573)	477	(54,526)	42,712	(5,573)	5,612	42,751
Transfers between funds	13	-	-	-	-	-	-	-	-
		(49,430)	(5,573)	477	(54,526)	42,712	(5,573)	5,612	42,751
Reconciliation of funds:									
Total funds brought forward		77,645	285,439	17,612	380,696	34,933	291,012	12,000	337,945
Total funds carried forward	13	28,216	279,866	18,089	326,170	77,645	285,439	17,612	380,696

Accounts

Aylsham Community Church

Report and Accounts

Year ended 31 December 2021

Stewardship 
Active generosity

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

AYLSHAM COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	B A Cairns J A Gilbert P H Mellows J H Vaughan V M Tyce K Everard L P Wilkinson	(Chairman)
Company Secretary	J A Gilbert	
Lead Elder	S Gallagher	
Governing Document	Memorandum and Articles of Association	
Company Registration Number	5171646	
Charity Registration Number	1105216	
Principal Address	Jubilee Family Centre Norwich Road Aylsham Norwich, NR11 6JG	
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC Norwich, Norfolk	

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AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2021

The Directors (herein called 'the Trustees') have pleasure in submitting the Report and Accounts for the year to 31 December 2021.

Objects and Governance

The Primary aims of the charity are to fulfil the role of a Christian Church in the Aylsham area, promoting and advancing the Christian faith locally, in the United Kingdom and overseas.

Direction and decisions relating to the incorporated charity are made by the Trustees in consultations with the Elders, who are responsible for governing the life and teaching of the Church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of defined areas of the church, with budgets set and monitored by the Trustees. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The powers of appointment or removal of Trustees rest with the Trustees/members. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision, since this means the Trustee body is whole heartedly involved in seeing the mission of the church worked out in practice.

On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

The Church

Aylsham Community Church operates primarily but not exclusively in Aylsham and the surrounding local villages. Although the Church is totally autonomous, self-supporting and is not part of a denomination, it does form part of Relational Mission, a family of 75+ churches based in the UK, mainland Europe and increasingly across the globe. Relational Mission is part of New Frontiers.

With one of our themes being that 'We can accomplish more together than we can apart', we have numerous opportunities to be involved in spiritual and social care opportunities and projects nationally and internationally. We have an increasingly strong link with a small church based in Nis ' Serbia.

The Church belongs to the national organisation 'The Evangelical Alliance' that represents over a million Christians in mainstream evangelical churches, allowing us to have an increasingly clear voice speaking into issues shaping our nation. This is worked out locally through an ever strengthening relationship with many churches across the denominations in Aylsham.

Aylsham Community Church, its Trustees, Elders and members are committed to the restoration of New Testament principles being lived out in everyday church life. The Eldership team consists of three men from various age groups and walks of life. Each member of the team is actively involved in bringing leadership to different areas of church life which has allowed us to make a greater impact in the communities we represent. Some of the trustees are involved in strategic leadership matters.

Whilst the church has a multiple elder team, dedicated trustees and employs 2.7 FTE staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission through praying, serving, giving and caring. The Bible calls the church 'A Body', we aspire to be Christ's body, healthy and robust, for Aylsham, the local communities and to the end of the earth.

Review of Activities 2021

Despite another year of change and challenge due to Covid by God's grace we have been able to continue supporting and encouraging one another in the church family; we have had new people added to the church; and we have been able to have even more impact in our community.

Church Family Life

During the first 6 months of the year we continued to livestream our Sunday services (beginning to add a restricted number of congregants in the building from May onwards) with many in the church using online platforms to connect with Life Groups and Prayer Meetings.

Our Life Group Leaders, Children's Workers and Youth Leaders all worked very hard to ensure that everyone in the church family remained feeling connected to the body and life of the Church, and they all did an excellent job with this.

In September we had a big re-launch of Sunday mornings with Connect Time, our ACC Kids groups, and GLU youth group all starting again for the first time in nearly 18 months (with new people taking responsibility for leadership with Connect and GLU). There was a great sense of celebration as we were able to gather again with fewer restrictions, but also sadness as we remembered and honoured together a number of church members (some who had been part of the church family for many years) who had died during the lockdown period.

The focus for the autumn term as a church family was about re-connecting and rebuilding – encouraging and helping all to get used to meeting again and re-laying good foundations of gathering together. Many of the church returned to meeting in person on a Sunday, but some remained cautious (for health reasons) about doing so. We decided to continue livestreaming our services so that these people could still join in on a Sunday morning, but also to allow people who were sick or away or having to work at the weekend to 'catch up' online with the service at a later date.

We have been very blessed that almost all of the regular attenders at ACC have remained connected to the church and most have begun serving again in teams now that in-person events and activities have started up again.

In September we also re-launched Life Groups – with 6 new groups added to some existing groups, and with new people released into leading those groups.

As a church family we have not been immune to struggles with physical, mental and emotional health, but once again the Life Groups have done an amazing work in supporting those in need, and the work of the church Pastoral Team has been invaluable in overseeing situations where extra support for individuals and families has been needed.

15 new people have begun attending the church during 2021, and in October we were able to gather most of them for a 'Connect In' weekend to help them get to know the church better and to explore the pathway to Church Membership.

For our teaching and preaching through the year we went through 2 foundational series – the first called 'Devoted', looking from Acts 2 at the biblical blueprint for the Church as the community of God's people, and 'In Jesus' from Ephesians 1-3, laying again foundations of our identity in Christ.

In May we had a church Week of Prayer, bringing together and praying into the main prophetic words we had received as a church in recent times, asking God for fresh dreams and visions and for fresh clarity and direction with regards vision for the church as we began to emerge from lockdown. This was an excellent week, with a high engagement from the church family, and really helped us draw together threads of vision to build towards as we enter 2022.

We also launched a new initiative, The Listening Ear, headed up by one of our ex-Elders, Marshall Schaitel – a training and equipping initiative for helping people grow in listening to God and in the prophetic gift. In 2021 this involved two one-off online training events, and a monthly equipping programme – again online, using zoom video conferencing – which ran from April to December, gathering over 80 people from ACC and other churches in our Relational Mission family.

Community Impact and Mission

In 2021 many people continued to struggle with anxiety, health related problems, loneliness and financial hardship as a result of the Covid pandemic. As a church family we were able to reach out and meet many people in their need, supporting them with friendship, practical help and prayer.

At various times during the year – including Christmas Eve and New Year's Eve - we delivered food parcels to households in the community who were struggling financially, consistently supporting over 30 families in this way. Many in the church were involved in this through the donation of food, packing up parcels and delivery. We were also able to continue to partner with Aylsham Methodist Church for some of these initiatives.

We were at last able to run a couple of MakeLunch activities again this year, arranging food and activities for families at two picnics during the summer holiday at a local recreation ground.

We have also continued to supply Foodbank vouchers and at times to help with the delivery of these resources.

The work of our Community Fridge really grew and blossomed in 2021, as we were able to partner with local food shops and supermarkets to distribute food to people in need that would have otherwise gone to landfill. The fridge had to close from January until Easter because of covid restrictions, but since then it has been open 3 days a week and has built up a group of regular clients. The team of church members have worked hard to build friendship with all those who access the fridge and have taken many opportunities to talk and pray with people as they come into the building, offering support, hope and sharing their faith. We have been able to give away nearly 5 metric tonnes of food this year.

We have also continued to be able to give out vouchers for the local Foodbank to people in emergency need.

One of our church members approached the leadership this year with the vision for a weekly café morning in the church building as a place for people in the community, particularly those struggling with loneliness and isolation, to come for some friendship, conversation... and, of course, coffee and cake. The Unity Café was launched in September and has met every Thursday morning since then. We have seen the impact of the work grow even in this short time and it has provided a wonderful environment for friends of the church, people we have got to know through the work of MakeLunch and the Community Fridge, and church family members to come. 'Word of mouth' is now bringing in new people who we have not even actively invited. As with Community Fridge the heart of the Café team is to actively look for opportunities in the fun and friendship to share Jesus with people who do not know him yet and to offer prayer. We have had many opportunities to do just that in the past 4 months.

The work in the village of Swanton Abbott has developed significantly through 2021 with the 2 couples from the church family being offered even greater opportunities for ministry, including taking on the leadership of the village chapel. This now means they are responsible for leading weekly Sunday morning services in the chapel, and they have done a lot of work to refurbish the chapel building. They have also begun a fortnightly 'Coffee on the Corner' drop in, as well as various one-off events and activities, and during the Autumn term ran an Alpha Course with 7 guests. They are continuing to build friendships and know great favour in the community.

In Aylsham we focussed our Christmas outreach on a 'Carols on the Green' event on a housing estate in the town where we have a number of church families and also a number of contacts through MakeLunch, Community Fridge and Unity Café. One evening in the week before Christmas we set up a gazebo, lights and a small PA system on a green area in the estate for a time of community carol singing and fun. We leaflet the estate with invitations the week before and as a result a group of about 20 church members were joined by a similar number of local residents on the green, with others sitting listening in their gardens. We sang carols for about 25 minutes, gave a one-minute Christmas gospel message, had mince pies and hot chocolate, and then spent another 45 minutes just talking with the guests. All those who came were amazed that the church would put on such an event for their community and we were able to invite them to our Carol Service later that week. We are planning another outreach event this Easter on the same estate to build on the momentum of the Christmas event.

Wider Connection

Despite the restrictions on travel and public meeting during the year we have worked hard to build deeper connection with other churches in our family of churches, Relational Mission. For much of the year this involved regular meetings on Zoom with other leaders for support and prayer, but as we got more used to using video conferencing technology it has opened up new ways of us staying more connected with church friends further away, including those in Serbia and the Czech Republic.

In the Autumn term a few of the church leaders were able to travel to London for a day of Prayer and Fasting with others from Relational Mission, and in November we were able to gather as a church for a day conference in Norwich with the other Norfolk churches in RM with a focus on mission and church planting. At the moment we have a couple in the church who are actively exploring a call to move to Europe to support church plants, particularly in Germany.

As a leadership we have also joined with a fresh initiative to connect again with leaders from the other churches in Aylsham, with a view to seeing what ways there may be to support one another and be 'on mission' together in the town.

Budget and Giving

The Trustees and Eldership worked hard together to set a faith-filled budget, which reflected the realities of reduced activity in certain areas but also the lack of any income from room hire. The church continued to give faithfully and generously so that this budget was met and we were able to continue with ministry and mission as we had planned.

During 2021 the Elders and Trustees together made the decision to no longer offer room hire at Jubilee Family Centre to outside users once we came out of lockdown. This is a faith step to allow staff at Aylsham Community Church to be able to give all their time to the ministry of the church. Room hire to the general public was initiated many years ago to help build connections with the community and bring people into the building, but we believe that we are now able to do that in a more meaningful way through the community activities which we run and the personal relationships which we have with organisations and groups in the town, such as the Town Council, the schools and other charitable groups.

In the Autumn term we had a Gift Day towards building refurbishment, new worship and PA equipment and to help resource ministry and outreach in 2022 and the church gave over £20,000 towards this!

The Eldership Team are very grateful to all the Trustees for their dedication, hard work and skill.

Jubilee Family Centre

A decision was made and minuted in 2021 to close the Jubilee Family Centre charity. JFC was originally set up to apply for and receive grant funding for some of the church groups such as Tots and Sycamore Tree (linked to supporting Alzheimer's Carers); the funding was not available to Aylsham Community Church due to its religious status. However, the grant funding scenario has changed a lot over the past ten years and most of the activities have ceased due to Covid and/or a lack of new, younger leaders. The remaining activities, such as MakeLunch, Unity Cafe and The Community Fridge are being run by ACC volunteers and the restricted funds are now being managed via ACC (all duly minuted by JFC and ACC).

Financial Review

Aylsham Community Church is financially dependent upon the voluntary support of its members and other family churches wishing to express their support.

During the 12 month period covered by these accounts, we received income of £167,000 (of which £11,834 was a one-off refund of bank charges) up from £136,000 last year.

We ended the year with approximately £90,000 (2020: £50,000) in the Bank. This represents reserves and previous years' Gift Days.

We have four employees equating to 2.7 FTE.

Reserves Policy

The financial reserves policy is that the Church should generally have sufficient funds in hand to cover one month's average budgeted expenditure beyond anticipated expenditure for the current month. With regular giving mostly by standing order, cash flow remains positive and our reserves are monitored by the Treasurer on a monthly basis and quarterly by all the Trustees. The General Reserve figure set for 2021 was £14,000 and comfortably achieved. The General Reserve figure for 2022 remains at £14,000.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits.

A Hardship Fund was established in 2020 and this was initially managed by JFC; a sub-committee of two Elders, the Treasurer and the Pastoral Team Leader was set up to manage requests for funding and ad hoc gifts. With the imminent closure of the JFC Charity, it was resolved in January 2022 that the management of the Hardship Fund would pass to Aylsham Community Church as the Trustees and Elders are mainly the same people.

Risk Statement

The Trustees have examined and reviewed the strategic, business and operational risks to which a small charity with few employees is exposed. Appropriate systems and procedures have been and continue to be established to enable identification, monitoring and review of these risks on a regular basis.

All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives.

Directors' (Trustees) Responsibilities

Charity law requires us as Directors (Trustees) to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. The Directors (Trustees) are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors (Trustees) and signed on their behalf by:

Bruce Cairns

Date: 29 March 2022

Chairman of Trustees

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AYLSHAM COMMUNITY CHURCH
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021 on pages 10 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

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.

Lourens du Plessis ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 29 March 2022

AYLSHAM COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	144,975	5,612	150,587	136,635
Income from charitable activities	4	5,119	-	5,119	-
Other income	5	11,834	-	11,834	-
Investments		5	-	5	42
Total income and endowments		161,933	5,612	167,545	136,677
EXPENDITURE ON:					
Charitable activities	6	124,794	-	124,794	135,144
Total expenditure		124,794	-	124,794	135,144
Net income/(expenditure)		37,139	5,612	42,751	1,533
Transfers between funds	13	-	-	-	-
Net movement in funds		37,139	5,612	42,751	1,533
Reconciliation of funds:					
Total funds brought forward		325,945	12,000	337,945	336,412
Total funds carried forward	13	363,084	17,612	380,696	337,945

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 12-18 form part of these accounts.

AYLSHAM COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	8	285,439	-	285,439	291,012
		<u>285,439</u>	<u>-</u>	<u>285,439</u>	<u>291,012</u>
CURRENT ASSETS					
Debtors	9	1,670	5,612	7,282	1,410
Cash at bank and in hand	10	78,330	12,000	90,330	50,947
		80,000	17,612	97,612	52,357
CREDITORS: Amounts falling due within one year	11	(2,355)	-	(2,355)	(5,424)
Net current assets / (liabilities)		<u>77,646</u>	<u>17,612</u>	<u>95,257</u>	<u>46,933</u>
Total assets less current liabilities		<u>363,085</u>	<u>17,612</u>	<u>380,696</u>	<u>337,945</u>
TOTAL NET ASSETS		<u>363,085</u>	<u>17,612</u>	<u>380,696</u>	<u>337,945</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		77,645	-	77,645	34,933
Designated funds		285,439	-	285,439	291,012
		<u>363,084</u>	<u>-</u>	<u>363,084</u>	<u>325,945</u>
Restricted Funds		<u>-</u>	<u>17,612</u>	<u>17,612</u>	<u>12,000</u>
		<u>363,084</u>	<u>17,612</u>	<u>380,696</u>	<u>337,945</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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:

Bruce Cairns

Date: 29 March 2022

Company number: 5171646

Charity number: 1105216

The notes on page 12-18 form part of these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 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.

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, having specifically considered the potential impact of Covid-19 on the charity's activities and income. 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.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

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 reliably.

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.

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.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	126,364	115,949
Income tax recoverable	24,223	20,686
	<u>150,587</u>	<u>136,635</u>

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and events	4,333	-
Other income	786	-
	<u>5,119</u>	<u>-</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other income

	2021	2020
	£	£
Bank compensation	11,834	-
	<u>11,834</u>	<u>-</u>

6 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Salaries and remuneration (Note 6d)	98,574	94,579
Church events and socials	3,129	1,195
Conferences and training	475	508
Promotion & PR	17	76
Depreciation	5,573	5,573
Grants payable (Note 6c)	6,601	24,707
	<u>114,369</u>	<u>126,638</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,980	1,920
	<u>1,980</u>	<u>1,920</u>
Professional fees	1,157	850
Insurance	3,046	2,923
Equipment costs	524	1,264
Maintenance and repairs	2,288	-
Travel and subsistence	-	75
Postage, stationery and literature	375	308
Licences	875	1,003
Interest and charges	179	164
	<u>10,424</u>	<u>8,506</u>
Total expenditure	<u>124,794</u>	<u>135,144</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,980 (2020: £1,920); in addition the charity paid £708 (2020: £708) to Stewardship for payroll bureau services.

c Grants payable

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	6,150	451	6,601
	<u>6,150</u>	<u>451</u>	<u>6,601</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2020
	£	£	£
Grants for UK and overseas mission	20,402	4,305	24,707
	<u>20,402</u>	<u>4,305</u>	<u>24,707</u>

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Jubilee Family Centre, Aylsham	-	9,594
Relational Mission	6,000	10,000
Grants to institutions for less than £1,000 each	150	808
	<u>6,150</u>	<u>20,402</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

d Payroll

The average monthly number of employees during the year was 4 (2.7 FTE), (2020: 4 employees, 2.7 FTE). 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.

The charity's key management comprise the trustees and other key staff.

During the year key management received employment benefits totalling £79,164 (2020: £79,534).

No trustees received employment benefits in either the current or preceding year.

7 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for missionaries in Serbia, and in that capacity:

a) received £3,974 (2020: £4,679) and paid £4,280 (2020: £4,828)

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2021 £
Cost			
At 1 January 2021	374,996	21,293	396,289
Additions	-	-	-
At 31 December 2021	<u>374,996</u>	<u>21,293</u>	<u>396,289</u>
Accumulated depreciation			
At 1 January 2021	83,984	21,293	105,277
Charge for the year	5,573	-	5,573
At 31 December 2021	<u>89,557</u>	<u>21,293</u>	<u>110,850</u>
Net book value			
At 31 December 2021	<u>285,439</u>	<u>-</u>	<u>285,439</u>
At 31 December 2020	<u>291,012</u>	<u>-</u>	<u>291,012</u>

In 2006 the church purchased a building in Serbia as part of a church plant in Nis (Episkopska 82A, Nis, Serbia) for £76,000. At the end of 2011 the associated restricted fund had been reduced to £Nil. The intention has always been to eventually gift this asset to the Balkans Trust (or appropriate NGO representing the Good News Church in Serbia) at an appropriate point where the church in Serbia can take full responsibility. Until this time, Aylsham Community Church will retain legal title and be responsible for overseeing the assets use. As a result the purchase was treated in the 2006 accounts as charitable expenditure as an effective gift at the time and the carrying value of the asset continues to be deemed to be £Nil in these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	1,670	1,410
Receivable from jubilee Family Centre	5,612	-
	<u>7,282</u>	<u>1,410</u>

10 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	4,206	2,327
Bank deposits (with a term of three months or less)	86,125	48,620
	<u>90,330</u>	<u>50,947</u>

11 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade creditors	378	507
Accruals	1,977	1,917
Grant obligations	-	3,000
	<u>2,355</u>	<u>5,424</u>

12 Pension commitments

During the year employer's pension contributions totalling £3,878 (2020: £3,878) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

13 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>					
Property Fund	291,012	-	(5,573)	-	285,439
	<u>291,012</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>285,439</u>
<i>General Unrestricted Funds</i>	34,933	161,933	(119,221)	-	77,645
	<u>34,933</u>	<u>161,933</u>	<u>(119,221)</u>	<u>-</u>	<u>77,645</u>
Total Unrestricted Funds	<u>325,945</u>	<u>161,933</u>	<u>(124,794)</u>	<u>-</u>	<u>363,084</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	-	-	12,000
MakeLunch Fund	-	1,889	-	-	1,889
Hardship Fund	-	3,723	-	-	3,723
	<u>12,000</u>	<u>5,612</u>	<u>-</u>	<u>-</u>	<u>17,612</u>
Aggregate of funds	<u>337,945</u>	<u>167,545</u>	<u>(124,794)</u>	<u>-</u>	<u>380,696</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Tangible fixed assets	-	285,439	-	285,439
Debtors	1,670	-	5,612	7,282
Cash at bank and in hand	78,330	-	12,000	90,330
Creditors falling due within one year	(2,355)	-	-	(2,355)
	<u>77,645</u>	<u>285,439</u>	<u>17,612</u>	<u>380,696</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>					-
Property Fund	296,585	-	(5,573)	-	291,012
	<u>296,585</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>291,012</u>
<i>General Unrestricted Funds</i>	27,827	128,790	(121,684)	-	34,933
	<u>27,827</u>	<u>128,790</u>	<u>(121,684)</u>	<u>-</u>	<u>34,933</u>
Total Unrestricted Funds	<u>324,412</u>	<u>128,790</u>	<u>(127,257)</u>	<u>-</u>	<u>325,945</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	-	-	12,000
Jubilee Family Centre	-	3,887	(3,887)	-	-
Relational Mission	-	4,000	(4,000)	-	-
	<u>12,000</u>	<u>7,887</u>	<u>(7,887)</u>	<u>-</u>	<u>12,000</u>
Aggregate of funds	<u>336,412</u>	<u>136,677</u>	<u>(135,144)</u>	<u>-</u>	<u>337,945</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 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>			
	General funds	Designated funds	Restricted funds	2020
	£	£	£	£
Tangible fixed assets	-	291,012	-	291,012
Debtors	1,410	-	-	1,410
Cash at bank and in hand	38,947	-	12,000	50,947
Creditors falling due within one year	(5,424)	-	-	(5,424)
	<u>34,933</u>	<u>291,012</u>	<u>12,000</u>	<u>337,945</u>

The designated Property fund represents the church's property assets. The restricted Building Fund represents giving specifically received towards future property repair work, and the Jubilee Family Centre and Relational Mission funds represent gift day offerings received and fully granted towards those organisations.

The MakeLunch fund initiative responds to families struggling on tight budgets and aims to fill the holiday hunger gap. We offer a free healthy hot meal, activities and a place to relax during the school holidays.

The Hardship fund responds to members of the community experiencing financial difficulty.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £30,850 (2020: £29,480) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 6, there have been no other transactions with related parties during the year. No expenses were paid to trustees.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

AYLSHAM COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds				Unrestricted funds			
		General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	144,975	-	5,612	150,587	128,748	-	7,887	136,635
Income from charitable activities	4	5,119	-	-	5,119	-	-	-	-
Other income	5	11,834	-	-	11,834	-	-	-	-
Investments		5	-	-	5	42	-	-	42
Total income and endowments		161,933	-	5,612	167,545	128,790	-	7,887	136,677
EXPENDITURE ON:									
Charitable activities:	6	119,221	5,573	-	124,794	121,684	5,573	7,887	135,144
Total Expenditure		119,221	5,573	-	124,794	121,684	5,573	7,887	135,144
Net income/(expenditure)		42,712	(5,573)	5,612	42,751	7,106	(5,573)	-	1,533
Transfers between funds	13	-	-	-	-	-	-	-	-
		42,712	(5,573)	5,612	42,751	7,106	(5,573)	-	1,533
Reconciliation of funds:									
Total funds brought forward		34,933	291,012	12,000	337,945	27,827	296,585	12,000	336,412
Total funds carried forward	13	77,645	285,439	17,612	380,696	34,933	291,012	12,000	337,945

Accounts

Aylsham Community Church

Report and Accounts

year ended 31 December 2020

stewardship[®]

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AYLSHAM COMMUNITY CHURCH
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	B A Cairns J A Gilbert P H Mellows J H Vaughan V M Tyce K Everard L P Wilkinson	(Chairman)
Company Secretary	J A Gilbert	
Lead Elder	S Gallagher	
Governing Document	Memorandum and Articles of Association	
Company Registration Number	5171646	
Charity Registration Number	1105216	
Principal Address	Jubilee Family Centre Norwich Road Aylsham Norwich, NR11 6JG	
Independent Examiner	Lourens du Plessis ACA CA(SA) Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	HSBC Norwich, Norfolk	

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AYLSHAM COMMUNITY CHURCH
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 DECEMBER 2020

The Directors (herein called 'the Trustees') have pleasure in submitting the Report and Accounts for the year to 31 December 2020.

Objects and Governance

The Primary aims of the charity are to fulfil the role of a Christian Church in the Aylsham area, promoting and advancing the Christian faith locally, in the United Kingdom and overseas.

Direction and decisions relating to the incorporated charity are made by the Trustees in consultations with the Elders, who are responsible for governing the life and teaching of the Church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of defined areas of the church, with budgets set and monitored by the Trustees. In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The powers of appointment or removal of Trustees rest with the Trustees/members. New Trustees are primarily selected from the members of the church or from the leaders of other local churches sharing the same vision, since this means the Trustee body is whole heartedly involved in seeing the mission of the church worked out in practice.

On being appointed, new Trustees spend time with the existing Trustees to ensure they understand their responsibilities and the legal and financial framework in which the church operates.

The Church

Aylsham Community Church operates primarily but not exclusively in Aylsham and the surrounding local villages. Although the Church is totally autonomous, self-supporting and is not part of a denomination, it does form part of Relational Mission, a family of 75+ churches based in the UK, mainland Europe and increasingly across the globe. Relational Mission is part of New Frontiers.

With one of our themes being that 'We can accomplish more together than we can apart', we have numerous opportunities to be involved in spiritual and social care opportunities and projects nationally and internationally. We have an increasingly strong link with a small church based in Nis ' Serbia.

The Church belongs to the national organisation 'The Evangelical Alliance' that represents over a million Christians in mainstream evangelical churches, allowing us to have an increasingly clear voice speaking into issues shaping our nation. This is worked out locally through an ever strengthening

relationship with many churches across the denominations in Aylsham, with our Lead Elder leading the Churches together in Aylsham ministers group.

Aylsham Community Church, its Trustees, Elders and members are committed to the restoration of New Testament principles being lived out in everyday church life. The Eldership team consists of four men from various age groups and walks of life. Each member of the team is actively involved in bringing leadership to different areas of church life which has allowed us to make a greater impact in the communities we represent. One elder stepped down at the year end so the church is operating with three elders for the time being; however, some of the trustees are involved in strategic leadership matters.

Whilst the church has a multiple elder team, dedicated trustees and employs 2.7 FTE staff, it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission through praying, serving, giving and caring. The Bible calls the church 'A Body', we aspire to be Christ's body, healthy and robust, for Aylsham, the local communities and to the end of the earth.

Review of Activities 2020

2020 was a remarkable year in many ways, and the life of the church was greatly impacted by both the challenges and opportunities presented by the Covid virus. This has meant we have had to find new ways to connect together to worship, pray and to support one another as a church family, but also that we have been able to reach out in new ways to demonstrate the love of Christ in our community.

Going Online

This last year has highlighted the long declared truth that 'the church is not a building', but at the same time not being able to use the resource of Jubilee Family Centre as a place of meeting and activity for much of the year has been challenging.

However this has proved to be a springboard for developing our online and social media presence, which has had many benefits in being able to connect with people who we had previously not been reaching.

From March onwards we moved all our Sunday services, prayer meetings and midweek activities to online platforms. This has required a significant investment of time, resources and energy to facilitate – in terms of purchasing new equipment, developing new skills, and adapting the way we approach doing everything.

However it has given the opportunity for people in the church family to serve in different ways, and has also meant that our Sunday services have reached new people with the gospel.

Whilst the church website continues to be a main 'front door' for people to connect with the church, we have also developed our use of Facebook – both for 'closed' church groups to encourage one another and to share needs, but also in the use of an open community page where we ask 'Can we pray for you?' We have had people in the community use this page to reach out to us with prayer requests, requests for practical help and even one couple looking to move to Aylsham from the Midlands found the page and felt it was one of a number of significant 'signs' that God was using to lead them.

Some of our midweek Life Groups have met through the year using video call technology, and we have been able to conduct leadership and staff meetings in the same way. Whilst there are many ways in which this is clearly second best to being in a room together, it has opened our eyes to new and easier ways of connecting with other churches and teams across wider distances (including other nations).

"Many small lights...."

In the first half of last year we received a prophetic picture of one big light on a map diffusing into many small lights which blanketed the same map, shining much brighter than the single light.

This has been an apt pictorial representation of what we have seen in many ways in the life of Aylsham Community Church in 2020.

Firstly, we have seen a new release of people in the church family looking 'outward', connecting with friends and neighbours, offering care and support. When the pandemic hit the community and we entered into lockdown for the first time many people reached out to neighbours with 'Can we help?' cards – offering practical support and prayer – and then used the connections made to develop friendship, pray with people and share their hope in Jesus.

Many have also taken to using social media in a new way to share stories of faith and hope with their contacts. We were also able to join with other churches and groups in the town to support a Community First Response Phonenumber which people in the community used when they needed help.

Whilst we have not been able to run MakeLunch – supporting low income families in the community – during 2020 the church family has donated food and money so that we have been able to deliver food parcels to families throughout the year. We have done this on our own and also in partnership with the local Methodist Church. We have been able to regularly support 30 families in this way, and the help has been greatly received and good friendships have been further built through it.

We have also continued to supply Foodbank vouchers and at times to help with the delivery of these resources.

In the second half of the year one of our church family came to the Leadership with a desire to register and start running a Community Fridge from our church building – to work in partnership with local businesses to prevent food wastage and at the same time be able to provide perishable foods for families in need. In setting this up we have received a commitment of support from a number of supermarkets and local smaller stores in the town. This initiative began to run in December, and in just the few weeks it was able to operate before the latest lockdown a significant group of families came in for food, friendship and prayer. We look forward being able to develop the initiative further post-lockdown – in conjunction with the work of MakeLunch – including the possibility of a café-style support group being available alongside the Fridge.

We have also run 2 Alpha courses during the year – one pre-Covid and one online in the Autumn.

Another exciting possibility for outreach and community impact has opened up for us in 2020 in the nearby village of Swanton Abbott. We have 2 couples in the church family who live there, who have become intentionally more involved in village life in recent times, in part through the activities of the village chapel. They have now been approached officially about leading the chapel work, and we look forward to working in partnership with them in the coming months to see what opportunities can be developed for worship and witness in that community.

Growth in the Family

Despite all the restrictions of the last year we have seen 5 new families connect with the church and start to join with us regularly for worship and fellowship – along with another couple who are hoping to move to the town in 2021 to join us.

One of the real blessings for the church in 2020 has been the way in which the all church family have risen to the challenge of staying connected and supporting one another, even when they have not been able to meet together physically. The emotional, physical, mental and financial toll caused by Covid has been significant for many and it has been a privilege to see God's people being so proactive, generous and loving in their support of one another. Our Life Group Leaders and the church's Pastoral Team have done an outstanding job in overseeing much of this. In 2020 the leadership of the Pastoral Team passed on from the Lead Elder to one of the Team members, and she has done amazingly well in continuing to develop this work.

Plans for further leadership development within the church have continued, although in much altered form, but we are encouraged to see new gifts emerging, and people eager to be trained and equipped for service. We have begun working with 2 younger leaders in the church who we believe have the potential for Eldership, and we have been actively looking at how we can develop new leadership in different areas of church life and ministry in 2021.

The Eldership Team are very grateful to all the Trustees for their dedication, hard work and skill.

Financial Review

Aylsham Community Church is financially dependent upon the voluntary support of its members and other family churches wishing to express their support.

At the start of lockdown in March the Trustees and Eldership set out a revised budget for the year, taking into account the possible effects of lockdown and Covid restrictions on the church's income and outgoings for the year.

The church continued to give with great generosity throughout the year so that the revised budget was met and we were able to continue with ministry and mission as planned.

Net income for 2020 was up on 2019 levels, due in part to a reduction in grants payable. By cutting back on non-essential expenditure, without any detriment to the ministries of the Church, the year ended around break even, after depreciation.

We also held a special gift day in October where nearly £8,000 was given for us to be able to establish a 'Hardship Fund' via Jubilee Family Centre – for one-off gifts to needy people in the Church and the community – and also to make a gift to the work of our apostolic network, Relational Mission.

During the 12 month period covered by these accounts, committed regular giving amounted to approximately £ 10,500 per month (including Gift Aid). This is marginally less than the level of regular giving in the prior year and we are thankful that giving has held up so well in the Covid climate. There was a special one-off gift of £10,000 received with grateful thanks during the year.

We ended the year with approximately £50,000 in the Bank. This represents reserves and previous years' Gift Days.

We have four employees equating to 2.7 FTE.

Reserves Policy

The reserves policy, as formulated by the Trustees, is that the church should generally have sufficient funds in hand to cover one month's average budgeted expenditure beyond anticipated expenditure for the current month. With regular giving mostly by standing order, cash flow remains positive, and we also have the benefit of carrying forward:

- Building Fund £12,000
- General Reserve £38,000
- Total £50,000

Management accounts are reviewed on a monthly basis by the Treasurer and any potential decline in income is quickly spotted and investigated and discussed by all the Trustees.

Grant Making Policy

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits.

Risk Statement

The Trustees have examined and reviewed the strategic, business and operational risks to which a small charity with few employees is exposed. Appropriate systems and procedures have been and continue to be established to enable identification, monitoring and review of these risks on a regular basis.

All major insurable risks are subject to normal churches and employers' insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives.

Directors' (Trustees) Responsibilities

Charity law requires us as Directors (Trustees) to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. The Directors (Trustees) are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors (Trustees) on 29 March 2021 and signed on their behalf by:

Bruce Cairns

Chairman of Trustees

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 9 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

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.

Lourens du Plessis ACA CA(SA)

13 April 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

AYLSHAM COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	128,748	7,887	136,635	146,283
Other trading activities		-	-	-	-
Investments		42	-	42	78
Total income and endowments		128,790	7,887	136,677	146,361
EXPENDITURE ON:					
Charitable activities	4	127,257	7,887	135,144	152,623
Other		-	-	-	-
Total expenditure		127,257	7,887	135,144	152,623
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		1,533	-	1,533	(6,262)
Transfers between funds	11	-	-	-	-
		1,533	-	1,533	(6,262)
Net movement in funds		1,533	-	1,533	(6,262)
Reconciliation of funds:					
Total funds brought forward		324,412	12,000	336,412	342,674
Total funds carried forward	11	325,945	12,000	337,945	336,412

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 11-18 form part of these accounts.

AYLSHAM COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	6	291,012	-	291,012	296,585
		<u>291,012</u>	<u>-</u>	<u>291,012</u>	<u>296,585</u>
CURRENT ASSETS					
Debtors	7	1,410	-	1,410	4,055
Cash at bank and in hand	8	38,947	12,000	50,947	41,988
		40,357	12,000	52,357	46,043
CREDITORS: Amounts falling due within one year	9	(5,424)	-	(5,424)	(6,216)
Net current assets / (liabilities)		<u>34,933</u>	<u>12,000</u>	<u>46,933</u>	<u>39,827</u>
Total assets less current liabilities		<u>325,945</u>	<u>12,000</u>	<u>337,945</u>	<u>336,412</u>
TOTAL NET ASSETS		<u>325,945</u>	<u>12,000</u>	<u>337,945</u>	<u>336,412</u>
FUND BALANCES					
Unrestricted Funds	11				
General funds		34,933	-	34,933	27,827
Designated funds		291,012	-	291,012	296,585
		<u>325,945</u>	<u>-</u>	<u>325,945</u>	<u>324,412</u>
Restricted Funds		<u>-</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
		<u>325,945</u>	<u>12,000</u>	<u>337,945</u>	<u>336,412</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 on 29 March 2021 and were signed on its behalf by:

Bruce Cairns

Company number: 5171646

Charity number: 1105216

The notes on page 11-18 form part of these accounts.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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, having specifically considered the potential impact of Covid-19 on the charity's activities and income. 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.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 reliably.

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.

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

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	115,949	125,293
Income tax recoverable	20,686	20,990
	<u>136,635</u>	<u>146,283</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable expenditure

	2020 £	2019 £
a Costs incurred directly on specific activities		
Salaries and remuneration (Note 4d)	94,579	94,690
Church events and socials	1,195	2,974
Conferences and training	508	4,840
Promotion & PR	76	503
Depreciation	5,573	5,573
Grants payable (Note 4c)	24,707	33,459
	<u>126,638</u>	<u>142,039</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,920	1,920
	<u>1,920</u>	<u>1,920</u>
Professional fees	850	1,348
Insurance	2,923	2,408
Equipment costs	1,264	14
Maintenance and repairs	-	-
Travel and subsistence	75	3,172
Postage, stationery and literature	308	577
Licences	1,003	828
Interest and charges	164	317
	<u>8,506</u>	<u>10,584</u>
Total expenditure	<u>135,144</u>	<u>152,623</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,920 (2019: £1,920); in addition the charity paid £708 (2019: £804) to Stewardship for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	20,402	4,305	24,707
	<u>20,402</u>	<u>4,305</u>	<u>24,707</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	20,075	13,384	33,459
	<u>20,075</u>	<u>13,384</u>	<u>33,459</u>

The charity's principal grants to institutions comprised:

	2020 £	2019 £
Jubilee Family Centre, Aylsham	9,594	12,000
Relational Mission	10,000	7,600
Grants to institutions for less than £1,000 each	808	475
	<u>20,402</u>	<u>20,075</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

d Payroll

The average monthly number of employees during the year was 4 (2.7 FTE), (2019: 4 employees, 2.7 FTE). 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.

The charity's key management comprise the trustees and other key staff.

During the year key management received employment benefits totalling £79,534 (2019: £76,076).

No trustees received employment benefits in either the current or preceding year.

5 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for missionaries in Serbia and for "Together in North Norfolk", and, in that capacity:

- a) received £4,679 (2019: £4,993) and paid £4,828 (2019: £4,901)
- b) at the year end the charity owed £92 (2019: £150) to Together in North Norfolk.

6 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2020 £
Cost			
At 1 January 2020	374,996	21,293	396,289
Additions	-	-	-
At 31 December 2020	<u>374,996</u>	<u>21,293</u>	<u>396,289</u>
Accumulated depreciation			
At 1 January 2020	78,411	21,293	99,704
Charge for the year	5,573	-	5,573
At 31 December 2020	<u>83,984</u>	<u>21,293</u>	<u>105,277</u>
Net book value			
At 31 December 2020	<u>291,012</u>	<u>-</u>	<u>291,012</u>
At 31 December 2019	<u>296,585</u>	<u>-</u>	<u>296,585</u>

In 2006 the church purchased a building in Serbia as part of a church plant in Nis (Episkopska 82A, Nis, Serbia) for £76,000. At the end of 2011 the associated restricted fund had been reduced to £Nil. The intention has always been to eventually gift this asset to the Balkans Trust (or appropriate NGO representing the Good News Church in Serbia) at an appropriate point where the church in Serbia can take full responsibility. Until this time, Aylsham Community Church will retain legal title and be responsible for overseeing the assets use. As a result the purchase was treated in the 2006 accounts as charitable expenditure as an effective gift at the time and the carrying value of the asset continues to be deemed to be £Nil in these accounts.

7 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	<u>1,410</u>	<u>4,055</u>
	<u>1,410</u>	<u>4,055</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	2,327	3,410
Bank deposits (with a term of three months or less)	48,620	38,577
	<u>50,947</u>	<u>41,988</u>

9 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	507	699
Accruals	1,917	2,517
Grant obligations	3,000	3,000
	<u>5,424</u>	<u>6,216</u>

10 Pension commitments

During the year employer's pension contributions totalling £3,878 (2019: £3,816) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2019: £nil).

11 Funds

During the 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>					
Property Fund	296,585	-	(5,573)	-	291,012
	<u>296,585</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>291,012</u>
<i>General Unrestricted Funds</i>	27,827	128,790	(121,684)	-	34,933
	<u>27,827</u>	<u>128,790</u>	<u>(121,684)</u>	<u>-</u>	<u>34,933</u>
Total Unrestricted Funds	<u>324,412</u>	<u>128,790</u>	<u>(127,257)</u>	<u>-</u>	<u>325,945</u>
<i>Restricted Funds</i>					
Building Fund	12,000	-	-	-	12,000
Jubilee Family Centre	-	3,887	(3,887)	-	-
Relational Mission	-	4,000	(4,000)	-	-
	<u>12,000</u>	<u>7,887</u>	<u>(7,887)</u>	<u>-</u>	<u>12,000</u>
Aggregate of funds	<u>336,412</u>	<u>136,677</u>	<u>(135,144)</u>	<u>-</u>	<u>337,945</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2020
	£	£	£	£
Tangible fixed assets	-	291,012	-	291,012
Debtors	1,410	-	-	1,410
Cash at bank and in hand	38,947	-	12,000	50,947
Creditors falling due within one year	(5,424)	-	-	(5,424)
	<u>34,933</u>	<u>291,012</u>	<u>12,000</u>	<u>337,945</u>

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

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
<i>Designated Funds</i>					-
Property Fund	302,158	-	(5,573)	-	296,585
	<u>302,158</u>	<u>-</u>	<u>(5,573)</u>	<u>-</u>	<u>296,585</u>
<i>General Unrestricted Funds</i>	36,940	137,936	(147,050)	-	27,827
	<u>36,940</u>	<u>137,936</u>	<u>(147,050)</u>	<u>-</u>	<u>27,827</u>
Total Unrestricted Funds	<u>339,098</u>	<u>137,936</u>	<u>(152,623)</u>	<u>-</u>	<u>324,412</u>
<i>Restricted Funds</i>					
Building Fund	3,576	8,424	-	-	12,000
Jubilee Family Centre	-	-	-	-	-
Relational Mission	-	-	-	-	-
	<u>3,576</u>	<u>8,424</u>	<u>-</u>	<u>-</u>	<u>12,000</u>
Aggregate of funds	<u>342,674</u>	<u>146,360</u>	<u>(152,623)</u>	<u>-</u>	<u>336,412</u>

AYLSHAM COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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>			
	General funds £	Designated funds £	Restricted funds £	2019 £
Tangible fixed assets	-	296,585	-	296,585
Debtors	4,055	-	-	4,055
Cash at bank and in hand	29,988	-	12,000	41,988
Creditors falling due within one year	(6,216)	-	-	(6,216)
	<u>27,827</u>	<u>296,585</u>	<u>12,000</u>	<u>336,412</u>

The designated Property fund represents the church's property assets. The restricted Building Fund represents giving specifically received towards future property repair work, and the Jubilee Family Centre and Relational Mission funds represent gift day offerings received and fully granted towards those organisations.

12 Transactions with related parties

During the year the charity:

- a) received donations totalling £29,480 (2019: £32,065) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed in note 4, there have been no other transactions with related parties during the year. No expenses were paid to trustees.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

AYLSHAM COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Designated 2019 £	Restricted 2019 £	Total 2019 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	128,748	-	7,887	136,635	137,859	-	8,424	146,283
Other trading activities		-	-	-	-	-	-	-	-
Investments		42	-	-	42	78	-	-	78
Total income and endowments		128,790	-	7,887	136,677	137,936	-	8,424	146,361
EXPENDITURE ON:									
Charitable activities:	4	121,684	5,573	7,887	135,144	147,050	5,573	-	152,623
Other		-	-	-	-	-	-	-	-
Total Expenditure		121,684	5,573	7,887	135,144	147,050	5,573	-	152,623
Net income/(expenditure)		7,106	(5,573)	-	1,533	(9,113)	(5,573)	8,424	(6,262)
Transfers between funds	11	-	-	-	-	-	-	-	-
		7,106	(5,573)	-	1,533	(9,113)	(5,573)	8,424	(6,262)
Reconciliation of funds:									
Total funds brought forward		27,827	296,585	12,000	336,412	36,940	302,158	3,576	342,674
Total funds carried forward	11	34,933	291,012	12,000	337,945	27,827	296,585	12,000	336,412