

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		-	17,612	17,612	12,000
		<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

- 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

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