

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

- 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

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