

Aylsham Community Church

Report and Accounts

Year ended 31 December 2023

Stewardship 
Active generosity

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

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

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

Company Secretary J A Gilbert

Lead Elder S Gallagher

Governing Document Memorandum and Articles of Association

Company Registration Number 5171646

Charity Registration Number 1105216

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

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

Bankers HSBC
Norwich, Norfolk

Contents	Page
Company Information	1
Trustees' Annual Report	2-7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 - 19
Detailed Statement of Financial Activities with Comparatives	20

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

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

Objects and Governance

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

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

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

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

The Church

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

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

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

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

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

Review of Activities 2023

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

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

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

Going DEEPER into God's Glory

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

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

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

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

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

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

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

Going HIGHER building the 'wall' together

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

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

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

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

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

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

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

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

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

Going WIDER making Jesus known

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

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

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

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

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

Budget and Giving

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

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

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

Financial Review

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

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

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

We have four employees equating to 2.7 FTE.

Reserves Policy

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

Grant Making Policy

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

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

Risk Statement

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

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

Directors' (Trustees) Responsibilities

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

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

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

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

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

Approval

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

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

Bruce Cairns
Chairman of Trustees

Jul 24, 2024

Date

Company number: 5171646

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner’s statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Lourens du Plessis ACA CA(SA)

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jul 24, 2024

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

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

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

All income and expenditure derive from continuing operations.

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

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

AYLSHAM COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

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

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

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

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

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

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

 Bruce Cairns

Jul 24, 2024

 Date

Company number: 5171646

Charity number: 1105216

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

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

1 Statutory Information

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

2 Accounting Policies

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

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

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

c) Expenditure

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

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

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

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

d) Fund accounting

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

e) Tangible fixed assets

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

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

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

f) Pension scheme arrangements

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

g) Taxation

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

h) Exemption from preparing a cashflow statement

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

i) Critical accounting estimates and areas of judgement

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

3 Donations and legacies

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

4 Income from charitable activities

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

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

5 Charitable expenditure

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

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

c Grants payable

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

The comparatives for the previous year are as follows:

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

The charity's principal grants to institutions comprised:

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

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

d Payroll

The average monthly number of employees during the year was 4 (2.7 FTE), (2022: 4 employees, 2.7 FTE). Most of the charity's activities are carried out by volunteers.

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

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

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

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

6 Acting as agent

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

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

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

7 Tangible fixed assets

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

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

8 Debtors

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

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

9 Cash at Bank and in Hand

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

10 Creditors: liabilities falling due within one year

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

* Refer to note 6

11 Pension commitments

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

12 Funds

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

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

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

Analysis of net assets by fund

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

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

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

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

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

Analysis of net assets by fund

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

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

Designated Funds

Property Fund

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

Gift Days

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

The Listening Ear (including Let the Lion Roar Conference)

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

RMC Events

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

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

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

Restricted Funds

Building Fund

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

MakeLunch Fund

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

Hardship Fund

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

Community Fridge

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

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

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

Community Hotspot

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

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

English Lessons

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

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

Unity Café

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

Community Garden

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

Social Infrastructure

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

Youth Weekend Away

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

13 Transactions with related parties

During the year the charity:

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

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

14 Members

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

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

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