

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2020

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2020

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster P Cansdale D R James D Jones M J Wallis P S Webster	appointed 10 September 2019 appointed 4 February 2020 re-appointed 9 June 2020
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave, West Malling, Kent., ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

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

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs
- b) to fulfill such other purposes that are exclusively charitable and are connected with the work of the charity
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

None of us have escaped the impact of COVID-19 on 'normal life'. ACC has experienced a year of two halves, which has tested the resolve of the elders and the commitment of its community. Much of what follows in this report relates to the period before government lockdown in March 2020. It is our sincere desire to meet together as a community and resume 'normal life' as soon as it is safe to do so. In the meantime we are grateful for the work, advice and encouragement afforded to us through the offices of the Fellowship of Independent Evangelical Churches (FIEC). Through the period of lockdown, although our face to face meetings and activities have been halted or curtailed, we have been enabled through technology to offer weekly virtual worship services, on-line sermons and virtual young people's sessions. Support and teaching programs have continued in similar ways and by socially distanced face-to-face meetings when and where permitted.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a Loving family; Reaching out; with Everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public. Our ministry training program was put on hold this year following the successful completion of training by the two ministry trainees appointed last year. Both of these ministry trainees accepted part-time posts as staff workers with ACC. Ministry trainees are self-funded and receive mentoring, training and practical assignments. As part of the program, ministry trainees attend the Midlands Ministry Training Course organised by The Midlands Gospel Partnership. We are pleased to have been in a position to appoint a new ministry trainee from September 2020.

ACC's youth work continues well, although since the introduction of government lockdown restrictions much of the activities have had to be put on hold. Our Sunday morning clubs have been a great encouragement to us as we interact with the children and young people. We use established teaching programs to engage the participants in living a life following the example of Jesus. Our Source group for school years 7-13 continues to grow under the guidance of our new Youth and Families Worker. Until government lockdown restrictions were imposed we ran two mid-week clubs for local children, both within our church and in the local community - 'Accelerate' (for school years 1-3) and 'Ace' (for school years 4-6). This year our annual holiday bible club in the Easter school holidays, which connects us with many children and families within our local community, had to be cancelled. Local families were invited to join us for The Family Fun Day held in September 2019 and the Bonfire Night in November 2019. These were both enjoyable events which enabled us to build relationships with people in our community. These two events are not planned for in 2020 due to the uncertainties of government lockdown restrictions.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Review of activities for the public benefit continued

For the first half of the year ACC continued its regular Sunday evening church family occasions (entitled Five27), giving an opportunity for a time of enjoying a meal together, worship and discussion on various topics like 'Myths of singleness', 'Holiness and humility' and 'Anxiety and the Christian'. Five27 as a physical meeting was put on hold through lockdown, but it has continued as a discussion and prayer group over Zoom since March.

ACC's other activities such as 'Who Let The Dads Out?', a monthly stay and play group for local dads and their pre-school aged children, and the 'Beginners English Class' for women (held at a local library) met in the first few months of the year before the lockdown began in March 2020.

ACC works alongside other local churches in the area to support and resource each other. We are part of the Midlands Gospel Partnership, Leicestershire.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Future developments

In March 2020 ACC partnered with SIM International (UK) in supporting a family as they started a new life in Ethiopia. We are excited as we hear and see them settling into this new work, with fresh opportunities in serving God.

ACC's commitment to grow a new church in a local community has seen real encouragements over the past year. A small but keen team are moving onto the estate, and they meet regularly together (currently online) for training and prayer. We await God's guidance on the way forward. In the meantime some generous funding has been received and designated to this work.

Financial review

The financial statements on pages 6-12 summarise the incoming resources and application of resources during the year ended 31 August 2020. The result for the year was:

Unrestricted funds:

Net surplus for the year of £9,456 (2019: net surplus of £8,793)

It has been estimated that £6,000 of the above net surplus is as a result of the government lockdown restrictions, which affected our ability to meet together for our main activities and to hold events. Savings in the cost of hall hire and use of premises (note 3a) are by far the largest cost saving in this estimate. At no time were employees furloughed or government financial help required as a result of the COVID-19 pandemic.

Restricted funds:

Net deficit for the year of £4,598 (2019: net surplus of £3,388)

Reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less a debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £21,000 (which equates to approximately two months expenditure) so that the charity could continue to operate should income and / or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £41,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

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

R J Brewster - Trustee

Dated: 15 April 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on page 8.

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.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: 20 April 2021

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted General 2020	Designated 2020	Restricted Funds 2020	Total Funds 2020	Unrestricted General 2019	Designated 2019	Restricted Funds 2019	Total Funds 2019
	Note	£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	123,680	4,375	283	128,338	119,759	-	4,192	123,951
Investment income		235	-	-	235	88	-	-	88
Other income		170	-	-	170	202	-	-	202
<i>Income from charitable activities</i>									
Church events		302	378	240	920	205	664	9,186	10,055
Total income		124,387	4,753	523	129,663	120,254	664	13,378	134,296
EXPENDITURE ON									
Charitable activities	3	123,743	415	647	124,805	111,001	530	10,584	122,115
Total expenditure		123,743	415	647	124,805	111,001	530	10,584	122,115
Net income/(expenditure)		644	4,338	(124)	4,858	9,253	134	2,794	12,181
Transfers between funds		4,474	-	(4,474)	-	(469)	(125)	594	-
Net movement in funds		5,118	4,338	(4,598)	4,858	8,784	9	3,388	12,181
Reconciliation of funds									
Total funds brought forward		40,359	15,206	5,997	61,562	31,575	15,197	2,609	49,381
Total funds carried forward		45,477	19,544	1,399	66,420	40,359	15,206	5,997	61,562

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

All income and expenditure derive from continuing operations.

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

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
FIXED ASSETS					
Tangible assets	5	-	-	-	377
CURRENT ASSETS					
Debtors	6	9,023	-	9,023	9,818
Cash at bank	7	62,941	1,399	64,340	62,141
		71,964	1,399	73,363	71,959
CURRENT LIABILITIES					
Creditors falling due within one year	8	6,943	-	6,943	10,774
Net Current Assets		65,021	1,399	66,420	61,185
NET ASSETS		65,021	1,399	66,420	61,562
FUND BALANCES					
Unrestricted funds					
General Funds		45,477		45,477	40,359
Designated funds	9	19,544		19,544	15,206
		65,021		65,021	55,565
Restricted Funds	10	-	1,399	1,399	5,997
		65,021	1,399	66,420	61,562

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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 for:

- 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 trustees on 15 April 2021 and were signed on their behalf by:

R J Brewster - Trustee

Company number: 5894161

Charity number: 1116079

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 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 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.

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

a) Income

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

Income from donations and legacies includes recoverable gift aid, which 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, particularly in leading worship services and community 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.

b) 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.

c) 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.

d) 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 £500 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 equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) 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.

f) 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.

g) Exemption from preparing a cash flow statement

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

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2 Donations

	Total 2020 £	Total 2019 £
General donations (incl. tax recoverable)	128,078	123,749
Donated royalty income	260	202
	<u>128,338</u>	<u>123,951</u>

3 Charitable activities

	Total 2020 £	Total 2019 £
a Direct Charitable Costs		
Salaries and pension costs	86,351	69,146
Taxable staff and ministry expenses	1,031	830
Total staff costs	<u>87,382</u>	<u>69,976</u>
Other staff and ministry expenses	7,882	9,405
Church ministries and activities	6,349	6,716
Hall hire	4,881	8,853
Church events	3,062	13,377
Grants payable	<u>6,250</u>	<u>3,650</u>
	<u>115,806</u>	<u>111,977</u>
b Support & Administration		
General costs	6,517	7,414
Depreciation of equipment	377	883
Fee for independent examination	1,120	1,080
Other legal & professional costs	<u>985</u>	<u>761</u>
	<u>8,999</u>	<u>10,138</u>
Combined charitable activity cost	<u>124,805</u>	<u>122,115</u>

General costs includes fees totalling £743 (2019: £616) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £	2019 £
Grants for UK and overseas mission:				
SIM International UK	3,400	-	3,400	1,000
Friends International	750	-	750	750
Other small grants	500	-	500	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,000
Home for Good, Leicester	250	-	250	250
Other small grants	150	-	150	150
	<u>6,250</u>	<u>-</u>	<u>6,250</u>	<u>3,650</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

4 Staff costs and trustee remuneration

	2020	2019
	£	£
Gross wages, salaries	78,174	61,920
Employer's National Insurance costs	2,942	2,521
Pension costs	6,266	5,535
Total staff costs	<u>87,382</u>	<u>69,976</u>

The average monthly number of employees during the year was 3.6 (2019: 2.7), which equated to 2.9 (2019: 2.5) full time equivalent staff. All staff continued to work and be paid throughout the year without the need to use the government's furlough scheme. 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 named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2020 Total
	£	£	£
R J Brewster	35,523	2,734	38,257
D R James	23,500	1,955	25,455
			<u>63,712</u>

	Wages & salaries	Employer pension contributions	2019 Total
	£	£	£
R J Brewster	32,845	2,679	35,524
D R James	23,500	1,955	25,455
			<u>60,979</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings	Total 2020	Total 2019
	£	£	£
Cost			
Opening Balance	4,737	4,737	4,737
Additions	-	-	-
Disposals	-	-	-
Closing Balance	<u>4,737</u>	<u>4,737</u>	<u>4,737</u>
Accumulated Depreciation			
Opening Balance	4,360	4,360	3,477
Charge for the year	377	377	883
Disposals	-	-	-
Closing Balance	<u>4,737</u>	<u>4,737</u>	<u>4,360</u>
Net book value			
At 31 August	<u>-</u>	<u>-</u>	<u>377</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

6 Debtors and Prepayments

	2020 £	2019 £
Falling due within one year:		
Prepayments	325	910
HMRC - Gift Aid tax	2,498	1,569
Other debtors	-	-
Staff loans	1,564	1,239
	<u>4,387</u>	<u>3,718</u>
Falling due after one year:		
Staff loan	4,636	6,100
	<u>4,636</u>	<u>6,100</u>
Total debtors	<u>9,023</u>	<u>9,818</u>

7 Cash at Bank and in Hand

	2020 £	2019 £
Bank operating accounts	33,973	31,850
Bank deposits	30,341	30,290
Petty cash	26	1
	<u>64,340</u>	<u>62,141</u>

8 Creditors falling due within one year

	2020 £	2019 £
Trade Creditors	1,612	6,489
Constructive grant obligations	3,650	2,250
Accruals	1,681	2,035
	<u>6,943</u>	<u>10,774</u>

9 Designated Funds

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

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Building fund	15,000	-	-	-	15,000
Church events	206	378	(415)	-	169
Growing a Church for Eyres Monsell	-	4,375	-	-	4,375
	<u>15,206</u>	<u>4,753</u>	<u>(415)</u>	<u>-</u>	<u>19,544</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2019 £	Income 2019 £	Expenditure 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
Other support	125	-	-	(125)	-
Building fund	15,000	-	-	-	15,000
Church events	72	664	(530)	-	206
	<u>15,197</u>	<u>664</u>	<u>(530)</u>	<u>(125)</u>	<u>15,206</u>

The Building fund represents funds set aside by the trustees for potential future costs of moving to new rented premises or for enabling the purchase of a property.

The Growing a Church for Eyres Monsell fund represents funds set aside by the trustees for potential future costs of setting up a new church in the local area.

The closing balance on the charity's designated funds, at both 31 August 2019 and 31 August 2020, was represented entirely by cash at bank.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

10 Restricted Funds

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

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Other supported ministries	556	283	(414)	-	425
Rebecca Hursey funds	4,774	-	-	(4,474)	300
Church events	667	240	(233)	-	674
	<u>5,997</u>	<u>523</u>	<u>(647)</u>	<u>(4,474)</u>	<u>1,399</u>

During the year £4,474 was transferred from the Rebecca Hursey funds to general unrestricted funds, in respect of employment costs incurred by the general fund for a staff member who works with young people and families.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2019 £	Income 2019 £	Expenditure 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
Other supported ministries	315	805	(564)	-	556
Rebecca Hursey funds	1,649	3,125	-	-	4,774
Church events *	645	9,448	(10,020)	594	667
	<u>2,609</u>	<u>13,378</u>	<u>(10,584)</u>	<u>594</u>	<u>5,997</u>

The Rebecca Hursey funds were created from donations received primarily to help fund the employment of a new worker with young people and families.

The Church events fund was created from donations primarily received for a church weekend away. The carried forward balance represents funds held to help provide financial assistance to those who might not otherwise be able to attend future events.

The closing balances on the charity's restricted funds were represented by:

	2020 £	2019 £
Cash	1,399	5,697
Debtors	-	300
	<u>1,399</u>	<u>5,997</u>

11 Transactions with related parties

During the year the charity:

- received donations totalling £20,149 (2019: £16,254) from related parties (which includes trustees and anyone closely connected to them).
- paid expenses totalling £498 (2019: £453) for a trustees' training day, whereby 5 (2019: 5) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In the previous year the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £1,239 (2019: £nil) and the loan outstanding at the year end was £6,100 (2019: £7,339).

12 Events since the year end

There have been no significant events or exceptional liabilities since the year end.

13 Members

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