

Charity Registration Number: 1116645
Company Registration Number: 5677190

Sonrise Church
Trustees' Report and Accounts
For the year ended
31 March 2023

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Sonrise Church
Legal and administrative information

Trustees	Mr G V Khan Mr M D Jarvis Mrs H K A Harford
Secretary	Mrs C R Khan
Charity Number	1116645
Company Number	5677190
Registered Office	St Peter & St Paul St Peters Road St Leonards on Sea East Sussex TN37 6JG
Charity Address	St Peter & St Paul St Peters Road St Leonards on Sea East Sussex TN37 6JG
Reporting Accountants	Maiden Accountancy Services 95 Seaside Road Eastbourne E Sussex BN21 3PL
Bankers	National Westminster Bank Plc Hastings East Sussex

Sonrise Church Trustees' report

The trustees present their report and financial statements for the period ended 31 March 2023.

Governing Document

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity. Under the requirements of the Memorandum and Articles of Association the Senior Pastor remains chairman of the charity. The remaining members retire by rotation.

Trustee Induction and Training

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the Chairman fully briefed on the operation of the company and the responsibility of the trustees.

Risk Management

The trustees are confident that the risks are kept to a minimum through strict financial control with regular reviews. The trustees consider that the main risk to the company would be a reduction in the size of the church membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision.

Organisational Structure

The charity is based in St Leonards and works in the catchment area of Hastings and St Leonards. The trustees facilitate the work through regional house groups as well as through community based projects.

Objectives and Activities

The company's objectives and principal activities are:

- The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association
- The advancement of education on the basis of Christian principles
- The relief of persons who are in conditions of need, hardship or distress, aged or sick.

These objectives are progressed through the various activities and departments in the life of the church, continuing to work increasingly within the community in which it is based.

Sonrise Church

Trustees' report (continued)

Report of Main Activities

This year saw the church consolidate itself in its premises at St Peter and Paul, Bohemia Road, St Leonards. Numbers are growing and the church has developed a lively childrens group.

During the year, the charity held regular worship meetings every Sunday, as well as the many activities during the week, such as youth meetings, prayer meetings, bible studies and visitation work

Financial Results and Future Activities

During the year the charitable company incurred a deficit on unrestricted funds of £6,061 (2022 - deficit of £5,450). There is a shortfall on unrestricted funds of £1,632 carried forward to next year.

The church pastors have agreed to defer part of the manse due to them in the year to ensure that funds are available for the organisation to continue to operate its church services and to be an active participant in the spiritual and social needs of the community.

Voluntary Help and Gifts in Kind

The trustees are very grateful for the generous giving of the church members in terms of both finances and time. Without the free will of time by many members much of the work of the charitable company would not function.

Investment Policy

The trustees have power to make investments as they see fit.

Reserves Policy

The charity carries out a variety of projects. The trustees consider that it would be desirable to have a working reserve equivalent to six months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

Relations with other Organisations

The charity is a member of the Evangelical Alliance.

Public Benefit Statement

We confirm that, under the terms of Section 4 of the Charities Act, 2006, we have complied with our duty to have due regard to the public benefit guidance as published by the Charity Commission. All our charitable activities, highlighted in this report, are undertaken in furtherance of our charitable objects and for the public benefit.

Sonrise Church

Trustees' report (continued)

Trustees

Members of the Board of Trustees who served in office during the year and at the date of this report are set out on page 1.

Trustees responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the trust 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 which enable them to ensure that the accounts 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.

On behalf of the board of trustees

Mr G V Khan

Dated:

Sonrise Church

Examiner's unqualified report

Independent examiner's report to the trustees of Sonrise Church

I report on the accounts of the charitable company for the year ended 31 March 2023 set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Steve Maiden, ACA
95 Seaside Road
Eastbourne
E Sussex, BN21 3PL

Dated:

Sonrise Church
Statement of Financial Activities
Including Income and Expenditure Account
For the year ended 31 March 2023

	Notes	Unrestricted funds	Restricted funds	2023 £	2022 £
Incoming resources from generated funds					
Voluntary income		56,138	811	56,949	71,636
Other income		0	0	0	2,044
Total incoming resources	2	56,138	811	56,949	73,680
Resources expended					
Charitable activities		60,872	1,279	62,151	77,354
Governance costs		1,327	0	1,327	1,700
Total resources expended	3	62,199	1,279	63,478	79,054
Net income for the year		(6,061)	(468)	(6,529)	(5,374)
Fund balances at 1 April		4,429	4,026	8,455	13,829
Fund balances at 31 March		(1,632)	3,558	1,926	8,455

Sonrise Church
Balance sheet
As at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	8		946		1,261
Current assets					
Cash at bank and in hand		6,727		7,341	
		<u>6,727</u>		<u>7,341</u>	
Creditors: amounts falling due within one year	9	(5,747)		(147)	
		<u></u>		<u></u>	
Net current assets			980		7,194
Net Assets			<u>1,926</u>		<u>8,455</u>
Income funds					
Unrestricted funds	11		(1,632)		4,429
Restricted funds	11		3,558		4,026
			<u>1,926</u>		<u>8,455</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities;

- i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The financial statements were approved by the board on

M D Jarvis
Trustee

G Khan
Trustee

Sonrise Church
Notes to the accounts
For the year ended 31 March 2023

1 Accounting policies

1.1 Basis of preparation

The financial statements are prepared under the historic cost convention and are in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

Voluntary income and donations are accounted for as received by the Charity. Grants are recognised in full in the Statement of Financial Activities in the period in which they are receivable.

1.4 Resources expended

Resources expended are recognised in the period in which they are incurred and allocated to the particular cost centre to which they relate. Resources include irrecoverable VAT.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance represents the strategic and legal costs of the charity.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided using the following rates and basis to reduce by annual instalments, the cost of the tangible assets over their estimated useful lives.

Office and sound equipment	25% Reducing balance method
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Sonrise Church
Notes to the accounts
For the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
2 Incoming resources				
Incoming resources from generated funds				
Voluntary income				
Tithes, offerings and donations	47,156	811	47,967	63,633
Income tax recovered	8,982	0	8,982	8,003
	56,138	811	56,949	71,636
Other income				
Covid 19 support received	0	0	0	2,044
Total incoming resources	56,138	811	56,949	73,680
3 Resources expended				
Charitable activities				
Gifts and donations	192	158	350	0
Rent & rates	1,400	0	1,400	1,400
Buildings insurance	11,064	0	11,064	6,708
Repairs & maintenance	1,663	369	2,032	21,256
Light & heat	2,966	0	2,966	1,247
Cleaning	430	0	430	434
Covid 19 costs	0	0	0	7
Sundry costs	378	0	378	1,446
Advertising	1,022	0	1,022	798
Staff costs	25,994	0	25,994	25,985
Manse costs	11,400	0	11,400	11,400
Motor and travel	43	0	43	47
Health and Safety	32	0	32	0
Hospitality and catering	430	0	430	460
Camps and courses	221	0	221	664
Welfare fund	0	752	752	1,056
Cheeky cherubs	25	0	25	171
Christmas expenses	68	0	68	85
Equipment	0	0	0	133
Licences and permits	368	0	368	352
Postage, stationery and telephone	766	0	766	779
Bank charges	371	0	371	348
Subscriptions and sundries	1,608	0	1,608	1,800
Resource costs	116	0	116	513
Training	0	0	0	195
Depreciation	315	0	315	420
	60,872	1,279	62,151	77,704

Sonrise Church
Notes to the accounts
For the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
1 Resources expended (continued)				
Governance				
Accountancy	864	0	864	972
Trustee indemnity insurance	463	0	463	378
	1,327	0	1,327	1,350
Total resources expended	62,199	1,279	63,478	79,054

4 Trustees

The following amounts were paid to or on behalf of trustees or related parties:

	Salary £	Expenses £	Total £	2022 £
Trustees in the year				
Glenn Khan (pastor)	12,465	5,700	18,165	18,165
Related parties				
Catherine Khan (pastor)	12,773	5,700	18,473	18,473
	25,238	11,400	36,638	36,638

Expenses represent the cost of providing a manse for the pastors. The church rents a property owned by Mr & Mrs Khan for use as a manse. Otherwise, payments are for reimbursement of expenses.

5 Employees

	2023 Number	2022 Number
Pastoral	2	2
	2	2
Employment costs		
	2023 £	2022 £
Wages and salaries	25,994	25,985

There were no employees whose annual emoluments were £60,000 or more.

Sonrise Church
Notes to the accounts
For the year ended 31 March 2023

6 Pension costs

The charity operates a defined contribution scheme for its employees. Contributions made to the scheme are recognised in the accounts in the period in which they are made.

7 Taxation

No corporation tax is payable on the results as Sonrise Church is a registered charity number 1116645.

8 Tangible fixed assets

	Office and sound equipment £	Total £
Cost		
As at 1 April 2022 and 31 March 2023	18,867	18,867
Depreciation		
As at 1 April 2022	17,606	17,606
Charge for year	315	315
As at 31 March 2023	17,921	17,921
Net Book Value		
As at 31 March 2023	946	946
As at 1 April 2022	1,261	1,261

Sonrise Church
Notes to the accounts
For the year ended 31 March 2023

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Tax and social security	147	147
Accruals	5,600	0
	<u>5,747</u>	<u>147</u>

10 Analysis of Net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible fixed assets	0	946	946
Current assets	3,558	3,169	6,727
Current liabilities	0	(5,747)	(5,747)
	<u>3,558</u>	<u>(1,632)</u>	<u>1,926</u>

11 Fund balances

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers	Balance at 31 March 2023 £
Unrestricted funds					
General fund	4,429	56,138	(62,199)	0	(1,632)
Restricted funds					
Youth offering	1,069	41	(158)	0	952
Welfare	2,158	595	(752)	0	2,001
Heating boiler	605	0	0	0	605
Building fund	194	175	(369)	0	0
	<u>4,026</u>	<u>811</u>	<u>(1,279)</u>	<u>0</u>	<u>3,558</u>