

REGISTERED COMPANY NUMBER: 6794709 (England and Wales)
REGISTERED CHARITY NUMBER: 1127987

REPORT OF THE TRUSTEES AND
UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021
FOR
THE BIG CHURCH DAY OUT

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

THE BIG CHURCH DAY OUT

CONTENTS OF THE CONSOLIDATED FINANCIAL STATEMENTS
for the Year Ended 30 June 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Consolidated Statement of Financial Activities	4
Consolidated Balance Sheet	5
Charity Balance Sheet	6
Consolidated Cash Flow Statement	7
Notes to the Consolidated Cash Flow Statement	8
Notes to the Consolidated Financial Statements	9 to 16

THE BIG CHURCH DAY OUT

REPORT OF THE TRUSTEES **for the Year Ended 30 June 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Principal Activity

Our charity's purposes as set out in the objects contained in the company's memorandum of association are the advancement of the Christian faith through open air music and performance events. The Big Church Day Out is an event that both celebrates the UK Church's unity, and in many ways also demonstrates its diversity.

Friendly, inclusive and relaxed, the event is open to everyone, regardless of whether they are part of a church or not, or what type of church that may be. The Big Church Day Out is about people of faith, evangelism, music and worship, activities, families and just being together.

Our partners include numerous organisations and local churches and supporters from across the UK and beyond, who share a common desire to serve the church. Individuals, church leaders, whole churches and other Christian communities including many Christian Charities give their time and expertise to bring the Big Church Day Out to life each year. The event provides a chance for Christians to see that they are part of a bigger family, to meet that family and to be inspired by it. Likewise, those who serve sacrificially and endlessly in their local church communities throughout the rest of the year, here can find space to relax and celebrate life. Through focused times of worship and prayer, the Big Church Day Out seeks to affect the lives of individuals, and to influence the spiritual atmosphere of the region, and those regions to which visitors return afterwards. The Big Church Day Out aims to create a unique opportunity in the UK for many worship leaders, musicians and artists from across the world, to be enjoyed at one single event. It also aims to encourage and expose creativity through providing a platform for many to share their talents and gifts.

Striving for excellence in everything it does, the Big Church Day Out hopes to showcase the very best that the church has to offer, be it through music, vision or family. Likewise, the event provides an opportunity to promote social justice and mission issues, by giving a platform to various organisations including multiple Christian Charities, and allowing them to engage a wider audience in their visions, and to increase their supporter bases.

Through these components, the Big Church Day Out aims to demonstrate the life and vibrancy within the UK church, and to demonstrate the love of God to everyone it touches. It also hopes that this story, that of the church being very much alive, will not only be told by those who attend, but also told through mainstream media opportunities to a watching world.

Public benefit

The Trustees have considered the Charity Commission guidance on public benefit and consider that the activities of the charity meet its charitable objectives and provide a benefit to the public.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year, due to the effects of the global COVID pandemic and the UK government's withdrawal of permission for large gatherings to take place, the Trustees took the decision to postpone the 2021 event. Due to the continued support of ticket holders and partners the charity has been able to continue and team and trustees remain more committed than ever to the original vision of BCDO; that through creating a space for unity, worship and evangelism, the Big Church Day Out might be a light on a hill for the church in the UK for a long time to come.

Therefore we will continue to throw all our efforts into planning the next event and developing the site at Wiston House over the next year and look forward to welcoming people from all over the UK on the May Bank Holiday weekend on 3rd and 4th of June 2022!.

FINANCIAL REVIEW

Principal funding sources

We are a not for profit event, and are blessed with key supporters, who have invested heavily in the vision of the Big Church Day Out. That vision sees us reaching out to as many of God's people as we can, which is why we are able to offer our ticket prices so heavily subsidised. Our ticket revenues cover around two thirds of the event cost, with concessions, sponsors & donors meeting the cost shortfall. The cancellation of the 2020 event left BCDO in a position of needing to raise further funding in the short term to cover operational and production costs. This additional funding has been managed by reducing the charity's own costs and through the generosity of numerous donors and the support of ticketholders.

In addition to the effect of COVID on our live event at Wiston House, the Big Church Live events, operated through our wholly owned subsidiary Big Church Live Limited, were also impacted by the COVID pandemic and all events were also cancelled.

THE BIG CHURCH DAY OUT

REPORT OF THE TRUSTEES **for the Year Ended 30 June 2021**

FINANCIAL REVIEW

Reserves policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation following the COVID pandemic. The trustees are pleased to report that BCDO remains in a sound and viable position to move forward and have managed the reserves to do so.

FUTURE PLANS

The trustees and wider BCDO team are now throwing all their efforts into planning the next event and developing the site at Wiston House to welcome people from all over the UK on the May Bank Holiday weekend on 3rd and 4th of June 2022!.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

All the trustees are already familiar with the practical work of the charity. Any new trustees will be invited and encouraged to attend training sessions to familiarise themselves with the charity and the context within which it operates.

The organisation is a charitable company limited by guarantee, incorporated on 19 January 2009 and registered as a charity. 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 £1.

All of the directors give their time voluntarily and received no benefits from the charity. All payments made to related parties of the directors and key management are shown as a note to the accounts.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6794709 (England and Wales)

Registered Charity number

1127987

Registered office

62 The Street
Rustington
West Sussex
BN16 3NR

Trustees

L Hills
G Kibble
G Spicer

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on Apr 29, 2022 and signed on its behalf by:

Leigh Hills

Leigh Hills (Apr 29, 2022 11:09 GMT+1)

L Hills - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIG CHURCH DAY OUT**

Independent examiner's report to the trustees of The Big Church Day Out ('the Company')

I report to the charity trustees on my examination of the consolidated accounts of the Company for the year ended 30 June 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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.

mwbrindley

mwbrindley (Apr 29, 2022 11:41 GMT+1)

Maurice Brindley BSc FCA
Institute of Chartered Accountants in England and Wales
Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: Apr 29, 2022

THE BIG CHURCH DAY OUT**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 30 June 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	153,947	-	153,947	449,941
Charitable activities	5				
Big Church Day Out Events		3,590	-	3,590	10
Big Church Live & Arkyard Events		8,425	-	8,425	26,286
Investment income	3	33	-	33	286
Other income		<u>81,224</u>	<u>-</u>	<u>81,224</u>	<u>105,639</u>
Total		247,219	-	247,219	582,162
EXPENDITURE ON					
Raising funds	5	1,229	-	1,229	3,405
Charitable activities	6				
Big Church Day Out Events		261,398	-	261,398	735,916
Big Church Live & Arkyard Events		10,668	-	10,668	27,281
Total		<u>273,295</u>	<u>-</u>	<u>273,295</u>	<u>766,602</u>
NET INCOME/(EXPENDITURE)		(26,076)	-	(26,076)	(184,440)
RECONCILIATION OF FUNDS					
Total funds brought forward		(395,694)	2,900	(392,794)	(208,354)
TOTAL FUNDS CARRIED FORWARD		<u>(421,770)</u>	<u>2,900</u>	<u>(418,870)</u>	<u>(392,794)</u>

The notes form part of these financial statements

THE BIG CHURCH DAY OUT (REGISTERED NUMBER: 6794709)**CONSOLIDATED BALANCE SHEET****30 June 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
FIXED ASSETS					
Tangible assets	12	13,577	-	13,577	21,055
CURRENT ASSETS					
Debtors	13	93,127	-	93,127	160,498
Cash at bank and in hand		<u>391,438</u>	<u>2,900</u>	<u>394,338</u>	<u>509,077</u>
		484,565	2,900	487,465	669,575
CREDITORS					
Amounts falling due within one year	14	<u>(21,607)</u>	-	<u>(21,607)</u>	<u>(65,315)</u>
NET CURRENT ASSETS		<u>462,958</u>	<u>2,900</u>	<u>465,858</u>	<u>604,260</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		476,535	2,900	479,435	625,315
CREDITORS					
Amounts falling due after more than one year	15	<u>(898,305)</u>	-	<u>(898,305)</u>	<u>(1,018,109)</u>
NET ASSETS/(LIABILITIES)		<u>(421,770)</u>	<u>2,900</u>	<u>(418,870)</u>	<u>(392,794)</u>
FUNDS	17				
Unrestricted funds				(421,770)	(395,694)
Restricted funds				<u>2,900</u>	<u>2,900</u>
TOTAL FUNDS				<u>(418,870)</u>	<u>(392,794)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its consolidated financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing consolidated 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 surplus or deficit 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.

These consolidated financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The consolidated financial statements were approved by the Board of Trustees and authorised for issue on
 Apr 29, 2022 and were signed on its behalf by:

Leigh Hills

 L Hills - Trustee

The notes form part of these financial statements

THE BIG CHURCH DAY OUT (REGISTERED NUMBER: 6794709)

CHARITY BALANCE SHEET

30 June 2021

	Notes	Unrestricted fund £	Restricted funds £	30.6.21 Total funds £	30.6.20 Total funds £
FIXED ASSETS					
Tangible assets	12	13,577	-	13,577	21,055
CURRENT ASSETS					
Debtors	13	156,588	-	156,588	165,656
Investments		200	-	200	200
Cash at bank and in hand		<u>357,580</u>	<u>2,900</u>	<u>360,480</u>	<u>428,149</u>
		514,368	2,900	517,268	594,005
CREDITORS					
Amounts falling due within one year	14	(20,292)	-	(20,292)	(44,690)
		<u>494,076</u>	<u>2,900</u>	<u>496,976</u>	<u>549,315</u>
NET CURRENT ASSETS					
		507,653	2,900	510,553	570,370
CREDITORS					
Amounts falling due after more than one year	15	(884,855)	-	(884,855)	(917,835)
		<u>(377,202)</u>	<u>2,900</u>	<u>(374,302)</u>	<u>(347,465)</u>
NET ASSETS/(LIABILITIES)					
FUNDS					
Unrestricted funds				(377,202)	(350,365)
Restricted funds				<u>2,900</u>	<u>2,900</u>
TOTAL FUNDS				<u>(374,302)</u>	<u>(347,465)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its consolidated financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing consolidated 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 surplus or deficit 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 consolidated financial statements, so far as applicable to the charitable company.

These consolidated financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The consolidated financial statements were approved by the Board of Trustees and authorised for issue on
Apr 29, 2022 and were signed on its behalf by:

Leigh Hills

.....
L Hills - Trustee

The notes form part of these financial statements

THE BIG CHURCH DAY OUT**CONSOLIDATED CASH FLOW STATEMENT**
for the Year Ended 30 June 2021

	Notes	30.6.21 £	30.6.20 £
Cash flows from operating activities			
Cash generated from operations	1	(114,522)	404,675
Interest paid		<u>(1,103)</u>	<u>(3,141)</u>
Net cash provided by/(used in) operating activities		<u>(115,625)</u>	<u>401,534</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(13,434)
Interest received		<u>33</u>	<u>286</u>
Net cash used in investing activities		<u>33</u>	<u>(13,148)</u>
Cash flows from financing activities			
Loan value donated during the year		<u>-</u>	<u>(30,000)</u>
Net cash (used in)/provided by financing activities		<u>-</u>	<u>(30,000)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		(115,592)	358,386
Cash and cash equivalents at the beginning of the reporting period		<u>509,077</u>	<u>150,691</u>
Cash and cash equivalents at the end of the reporting period		<u><u>393,485</u></u>	<u><u>509,077</u></u>

The notes form part of these financial statements

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT for the Year Ended 30 June 2021

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	30.6.21 £	30.6.20 £
Net (expenditure)/income for the reporting period (as per the Consolidated Statement of Financial Activities)	(26,076)	(184,440)
Adjustments for:		
Depreciation charges	7,479	5,348
Interest received	(33)	(286)
Interest paid	1,103	3,141
Decrease/(increase) in debtors	67,369	162,667
Increase/(decrease) in creditors	(164,364)	418,245
Net cash provided by/(used in) operations	<u>(114,522)</u>	<u>404,675</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	30.6.21 £	30.6.20 £
Notice deposits (less than 3 months)	394,338	509,077
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(853)</u>	<u>-</u>
Total cash and cash equivalents	<u>393,485</u>	<u>509,077</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank and in hand	509,077	(114,739)	394,338
Bank overdraft	<u>-</u>	<u>(853)</u>	<u>(853)</u>
	<u>509,077</u>	<u>(115,592)</u>	<u>393,485</u>
Debt			
Debts falling due after 1 year	(120,000)	-	(120,000)
	<u>(120,000)</u>	<u>-</u>	<u>(120,000)</u>
Total	<u>389,077</u>	<u>(115,592)</u>	<u>273,485</u>

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **for the Year Ended 30 June 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The consolidated financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The consolidated financial statements are presented in sterling (£).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In preparing consolidated financial statements it is necessary to make certain judgements, estimated and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.

Income

All income is recognised in the Consolidated Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors

Creditors are recognised where then charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 30 June 2021**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Consolidated Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	30.6.21	30.6.20
	£	£
Donations	23,947	68,161
Gift aid	-	1,780
Grants	<u>130,000</u>	<u>380,000</u>
	<u>153,947</u>	<u>449,941</u>

Grants received, included in the above, are as follows:

	30.6.21	30.6.20
	£	£
Lancaster Foundation	30,000	50,000
Imagine The Day	100,000	200,000
Stewardship	-	50,000
Jerusalem Trust	-	50,000
Rowney Trust	-	20,000
Souter Charitable Trust	<u>-</u>	<u>10,000</u>
	<u>130,000</u>	<u>380,000</u>

3. INVESTMENT INCOME

	30.6.21	30.6.20
	£	£
Deposit account interest	<u>33</u>	<u>286</u>

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 30 June 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		30.6.21	30.6.20
	Activity	£	£
Ticket Income	Big Church Day Out Events	3,590	10
Merchandise	Big Church Day Out Events	-	-
Ticket Income	Big Church Live & Arkyard Events	8,096	20,576
Merchandise	Big Church Live & Arkyard Events	-	-
Arkyard Royalties	Big Church Live & Arkyard Events	329	5,710
		<u>12,015</u>	<u>26,296</u>

5. RAISING FUNDS

Raising donations and legacies

	30.6.21	30.6.20
	£	£
Catering, marketplace & merchandise	900	1,450
Fundraising costs	<u>329</u>	<u>300</u>
	<u>1,229</u>	<u>1,750</u>

Other trading activities

	30.6.21	30.6.20
	£	£
Bad debts	<u>-</u>	<u>1,655</u>
Aggregate amounts	<u>1,229</u>	<u>3,405</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Big Church Day Out Events	77,175	184,223	261,398
Big Church Live & Arkyard Events	<u>5,922</u>	<u>4,746</u>	<u>10,668</u>
	<u>83,097</u>	<u>188,969</u>	<u>272,066</u>

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Big Church Day Out Events	178,262	-	5,961	184,223
Big Church Live & Arkyard Events	<u>3,017</u>	<u>465</u>	<u>1,264</u>	<u>4,746</u>
	<u>181,279</u>	<u>465</u>	<u>7,225</u>	<u>188,969</u>

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 30 June 2021**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.21	30.6.20
	£	£
Depreciation - owned assets	7,478	5,349
Independent Examination	<u>2,500</u>	<u>4,800</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Key management

The trustees consider the Key Management to be the Event Manager and the Promoter.

During the year the Trustees and Key Management received £nil (2020: £nil) for services relating to those of the management of the charity.

During the year the Trustees and Key Management received a number of free tickets. These were for the further advancement of the Charitable Activities.

10. STAFF COSTS

	30.6.21	30.6.20
	£	£
Wages and salaries	113,256	243,019
Social security costs	8,897	16,213
Other pension costs	<u>1,881</u>	<u>3,428</u>
	<u>124,034</u>	<u>262,660</u>

The average monthly number of employees during the year was as follows:

	30.6.21	30.6.20
All Staff	<u>1</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	414,940	35,001	449,941
Charitable activities			
Big Church Day Out Events	10	-	10
Big Church Live & Arkyard Events	26,286	-	26,286
Other trading activities	286	-	286
Other income	<u>105,639</u>	<u>-</u>	<u>105,639</u>
Total	547,161	35,001	582,162

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 30 June 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	3,405	-	3,405
Charitable activities			
Big Church Day Out Events	684,688	51,228	735,916
Big Church Live & Arkyard Events	27,281	-	27,281
Total	715,374	51,228	766,602
NET INCOME/(EXPENDITURE)	(168,213)	(16,227)	(184,440)
RECONCILIATION OF FUNDS			
Total funds brought forward	(227,481)	19,127	(208,354)
TOTAL FUNDS CARRIED FORWARD	<u>(395,694)</u>	<u>2,900</u>	<u>(392,794)</u>

12. TANGIBLE FIXED ASSETS – GROUP & PARENT

	Computer equipment £
COST	
At 1 July 2020	32,551
Additions	-
At 30 June 2021	<u>32,551</u>
DEPRECIATION	
At 1 July 2020	11,496
Charge for year	<u>7,478</u>
At 30 June 2021	<u>18,974</u>
NET BOOK VALUE	
At 30 June 2021	<u>13,577</u>
At 30 June 2020	<u>21,055</u>

13. DEBTORS

	Group 30.6.21 £	Group 30.6.20 £	Charity 30.6.21 £	Charity 30.6.20 £
Trade debtors	15,810	13,444	15,810	13,445
Other debtors	2,864	114	2,864	184
VAT	898	-	1,348	-
Prepayments	<u>73,555</u>	<u>146,940</u>	<u>62,245</u>	<u>122,465</u>
	<u>93,127</u>	<u>160,498</u>	<u>85,267</u>	<u>136,094</u>
Amounts falling due after more than one year				
Inter-Company Loan	-	-	71,321	29,569
	<u>93,127</u>	<u>160,498</u>	<u>156,588</u>	<u>165,656</u>

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 30 June 2021**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group 30.6.21 £	Group 30.6.20 £	Charity 30.06.21 £	Charity 30.6.20 £
Bank loans and overdrafts (see note 16)	853	-	853	-
Trade creditors	13,038	15,488	12,624	9,627
Social security and other taxes	1,223	5,904	1,223	5,904
VAT	-	39,862	-	26,099
Other creditors	-	1,107	100	1,107
Accrued Expenses	<u>6,493</u>	<u>2,954</u>	<u>5,492</u>	<u>1,953</u>
	<u>21,607</u>	<u>63,315</u>	<u>20,292</u>	<u>44,690</u>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Group 30.6.21 £	Group 30.6.20 £	Charity 30.06.21 £	Charity 30.6.20 £
Other loans (see note 16)	120,000	152,000	120,000	120,000
Accruals and deferred income	<u>778,305</u>	<u>898,109</u>	<u>764,855</u>	<u>797,835</u>
	<u>898,305</u>	<u>1,018,109</u>	<u>884,855</u>	<u>917,835</u>

Deferred income represents ticketing income for the cancelled 2020 event that ticket holders had chosen not to be refunded but carried forward until the next event, together with amounts paid in advance for the 2022 event. Therefore, these amounts will be recognised as income in the year ended 30 June 2022.

16. LOANS – GROUP & PARENT

An analysis of the maturity of loans is given below:

	30.6.21 £	30.6.20 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>853</u>	<u>-</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>120,000</u>	<u>120,000</u>

17. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	(395,694)	(26,076)	(421,770)
Restricted funds			
Big Church Youth	<u>2,900</u>	<u>-</u>	<u>2,900</u>
TOTAL FUNDS	<u>(392,794)</u>	<u>(26,076)</u>	<u>(418,870)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,219	(273,295)	(26,076)
TOTAL FUNDS	<u>247,219</u>	<u>(273,295)</u>	<u>(26,076)</u>

THE BIG CHURCH DAY OUT**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued**
for the Year Ended 30 June 2021**17. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	(227,481)	(168,213)	(395,694)
Restricted funds			
Big Church Youth	19,127	(16,227)	2,900
TOTAL FUNDS	<u>(208,354)</u>	<u>(184,440)</u>	<u>(392,794)</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	547,161	(715,374)	(168,213)
Restricted funds			
Big Church Youth	35,001	(51,228)	(16,227)
TOTAL FUNDS	<u>582,162</u>	<u>(766,602)</u>	<u>(184,440)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	(227,481)	(194,289)	(421,770)
Restricted funds			
Big Church Youth	19,127	(16,227)	2,900
TOTAL FUNDS	<u>(208,354)</u>	<u>(210,516)</u>	<u>(418,870)</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	794,380	(988,669)	(194,289)
Restricted funds			
Big Church Youth	35,001	(51,228)	(16,227)
TOTAL FUNDS	<u>829,381</u>	<u>(1,039,897)</u>	<u>(210,516)</u>

THE BIG CHURCH DAY OUT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 30 June 2021**

18. RELATED PARTY DISCLOSURES

During the year the following payments were made to related parties.

Tinbath Limited, to whom the Promoter is a director, £28,845 (2020: £180,703) for services relating to promotion.

H Jupp, the son of the Promoter, £Nil (2020: £8,934) remuneration for site work

E Jupp the daughter-in-law of the Promoter, £5,422 (2020: £Nil) remuneration for site work

R Vickery Brown, the daughter of the Promoter, £14,449 (2020: £20,780) remuneration for employment as a member of office staff.

M Jupp, the daughter of the Promoter, £Nil (2020: £11,005) for photography and video services.

Mozaic Innovate, to whom G Kibble is a director, £Nil (2020: £444) for Financial Support Services.

19. POST BALANCE SHEET EVENTS

Due to the Covid-19 outbreak the 2021 event has been cancelled with any tickets purchased either deferred to the 2022 event, refunded or gifted back to the Charity.

The Trustees have raised funding through generous donations from key individuals and trusts to underwrite any losses made by this cancelation and ensuring the going concern of the Charity.

20. GUARANTEE STATUS

The liability of the members is limited. Each member of the charity undertakes to contribute such amounts as may be required (not exceeding £1) to the Charity's assets if it should be wound up while he or she is a member.