

REGISTERED COMPANY NUMBER: 06887961 (England and Wales)
REGISTERED CHARITY NUMBER: 1129865

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Mars Hill Church, Teignmouth
(A Company Limited by Guarantee)

South Devon Accounting Ltd
6 Orchard Close
Ogwell
Newton Abbot
TQ12 6AL

Mars Hill Church, Teignmouth

Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 19
Detailed Statement of Financial Activities	20 to 21

Mars Hill Church, Teignmouth

Report of the Trustees for the Year Ended 31 December 2020

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 31 December 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives are for the public benefit.

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of Teignmouth, the United Kingdom or the World.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of Teignmouth, The United Kingdom or the World.

The Vision of Mars Hill Church is that we are Getting Connected - Loving Jesus and Living Out His Mission. The Mission of Mars Hill Church is to explore together what it means to follow Jesus Christ and to invite others to join us in the journey.

We do this by: -

- Bringing a relevant message to this generation.
- Building and transforming communities that are lasting and real.
- Helping the poor and vulnerable and working with those who are broken, hurting, and oppressed.
- Planting new churches to go on mission.

Mars Hill Church believes that we are to do this through life changing, Holy Spirit motivating, unstoppable, unchangeable, overwhelming, radical love as we experience God's love for us and in turn, we love Him back. This enables us to love each other and the world radically. Love drives people to the most extraordinary things and, when we love God and each other like this, nothing becomes impossible.

We believe that as 2020 has drawn to a close, we have continued to see the increase that God has been speaking to us about - not just in people joining the church, but in our love and desire for more of Jesus and the power and the presence of the Holy Spirit among us. We believe that this increase is going to continue and accelerate as we keep focused on Jesus and stay humble and dependant on our Heavenly Father. We believe that we will see breakthrough; in healing, in deliverance, in Salvation, that the supernatural will be the normal. To do this we believe God has called us to live in a way that we allow God to sharpen us through each other. This is not a call to judgmentalism, gossip or hard hearts, but a call to radical love, to prefer one another, to seek the best for each other, even at our own expense. We are to reflect Jesus to one another until Jesus can be seen in us and He sharpens us into His image.

So, we are continuing our focus of getting real, of being united together in Jesus, through his love, so that each one will reach one for the Glory of Jesus.

We believe in the gifts of the Holy Spirit and so encourage people to share, to wait on God and to pray for healing, so that the whole church can be built up together.

OBJECTIVES AND ACTIVITIES

Significant activities

The Church normally gathers for worship and teaching at 11am every Sunday morning, serving drinks and cakes from 10.30am. Most weeks we also share Communion together. Our service integrates all ages and consists of two main elements: a life transforming message, which is relevant and real, and worship, which is consistent with today's culture.

The Kids' Church begins the service with the main Church but then breaks into various age groups with their own leaders for age-appropriate activities. The teaching from the service is recorded and is available to listen to via our church website. Our Pastor preaches most weeks although we do have some guest speakers, including our Elders, occasionally. During 2020, due to Covid-19 restrictions, it has not always been possible to meet in person, but we have used Zoom and Facebook Livestreaming to ensure that we can still worship God together. We have been joined also, on livestream, by many people who are not part of the church in normal circumstances.

We believe that God calls us to work out our faith together so during the week the church splits into smaller Connect groups, meeting at different places during the week to discuss the teaching from the Sunday service and to pray together. These Connect Groups form the basis of the Pastoral Support available to any who are in need. We have adult groups as well as Junior and Youth Connect groups. Again, during Covid-19 restrictions, these have been arranged via Zoom. There are also monthly Prayer meetings when we gather to pray for our church, our town, and individuals.

We produce a weekly Newsletter to ensure that anybody who is interested can receive notification of our events, requests for prayer, access to the recording of our Sunday teaching, information about the special events of any other local churches and on occasion, information about any household items or services that people would like to pass on. Often people who visit on holiday ask to go on our mailing list to receive our Newsletter. We are fully GDPR compatible.

Other activities include Church Social activities, Men's and Ladies' Connections, Youth and Kids' events and Church Weekends Away. We are passionate about both discovering what it means to follow Jesus and sharing the love and truth of Jesus Christ with everyone. This is not just in the things we say but also in what we do. Due to Covid-19 restrictions these activities have been affected but we have kept in touch through Livestream and Zoom.

We aim to show by our words, but more importantly through our actions, that we are Christians. We aspire to share our faith with others in many ways: in individual interactions with people, and through our Food Bank, The Beacon, to help those in need.

The church also supports people from the church and those from outside when needed with financial support, goods, food or a top up on their electricity or gas keys, or, if they are in need of counselling, we facilitate this for them through a Christian counsellor.

Public benefit

The Church acknowledges its requirement to demonstrate clearly that it must have charitable purposes that are for the public benefit, as required by the Charity Commission's statutory guidance on the matter.

The main activities in support of our charitable objectives are described in this report.

OBJECTIVES AND ACTIVITIES

Social investments

The Pow Wow Café Shop on Kingsway is normally open from Monday to Friday, selling hot and cold meals, coffees, and a range of household essentials. However, during both lockdowns during the year, it has been functioning as a takeaway facility only. It is run by two paid supervisors from Mars Hill Church, together with volunteers both from the church and, increasingly, from the local community. There is also a children's soft play area at Pow Wow and space for parents to sit and have a coffee while their younger children play. Pow Wow also has the only Paypoint facility in this part of town. We have managed to keep this functioning throughout both lockdowns to support the local community who rely heavily on this facility to maintain their gas and electricity and to pay their bills.

We normally run local groups at Pow Wow, such as Crochet, Knitting and Art, to encourage the local people to take part and enable us to get to know them better. Our Ladies' Group meets at Pow Wow every two months on a Sunday evening for a 'Just Be' event. This is open not only to Mars Hill Ladies but also to any local ladies who live in Teignmouth - and this is represented in those who attend. Each evening is a laid-back time to 'just be' and incorporates a testimony of God's provision or power. Again, there has been little activity with this during the lockdowns.

To further our objectives, we support those in debt or those who have addictions through our CAP (Christians Against Poverty) Centre. We also support CAP National financially.

The Tea Rooms have been open 6 days a week, mainly as a takeaway, or through our delivery service, due to Covid-19 restrictions, serving hot meals, soup and bread, open sandwiches, scones, cream teas, and cakes with coffee, tea or soft drinks. There are two paid supervisors, one of whom is full-time and the other part-time, and a team of volunteers from within the church. The plan was always to build on the increasing success of the Tea Rooms so that it can cover its own utility bills and rent, which, despite Covid-19, became a reality during the year. Eventually, any profit made will be put back into the reserves to support the development of facilities to benefit the community of Teignmouth.

The church also supports two children in India through Compassion. The money given by our Children's and Youth Groups ensures that these children can go to school and hopefully on to further education. This in turn also supports the families and the wider community in their villages. We also support financially a couple who work with people who are victims of trafficking in Greece, enabling them to continue their valuable work.

Further financial support is given to both CAP (Christians Against Poverty) and to South West Youth Ministries to support the work they do with the local community.

OBJECTIVES AND ACTIVITIES

Volunteers

We have 5 paid employees: The Pastor, the two part-time supervisors from Pow Wow Café Shop and the two staff of the Tea Rooms. All others who work with Mars Hill are volunteering their time.

All those in leadership positions, and all those working in any capacity with children or vulnerable adults, at Mars Hill Church have a current DBS certificate and are aware of the Safeguarding policy and procedures. The Charity also follows its Safer Recruitment Policy when employing staff or volunteers. All volunteers sign a Volunteer Agreement in line with the relevant policy.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Following our Vision for 2017, Authentic Love, when we explored how we could show God's crazy, outrageous love to each other and to the community around us in an authentic, real, genuine way, we moved into 2018 with a Vision of being United - Together on A Mission. In 2019 and 2020 our Vision became 'SHARPER STILL', showing how we can encourage shared Christian living.

We learned to understand that Discipleship is not a theory but a practice: Christianity is not a concept but a lifestyle. We learned from the example of Jesus with His followers. 2018 was a year when we aimed to become intensely real and practical and to know that all we needed was a moment of insane courage, of outrageous bravery, to impact someone's life. Our target in all this was: Each One to Reach One. Our aim was to pursue Jesus and His mission, striving for a lifestyle of Christianity that is united in purpose to enable us to see a town reached for Jesus, and this, not only in words, but mainly in living out our Christianity to help others in many ways.

Our target for 2019 was to burn with a greater passion for Jesus until everyone we meet is infected by His supernatural love and power, and daily we begin to see people being saved. In 2020, with Sharper Still, we learned how to build each other up, sharpening each other in our mission. We began to develop accountability within that.

Due to Covid-19, many plans for the building and its use have had to be put on hold. We have been able to develop The Beacon, our Food Bank, helping several families with food parcels and hampers during this time. Pow Wow Café has had the time to rethink and reorganise the Soft Play area ready for when it is able to reopen in 2021.

The work with Life Plus also had to be put on hold for most of the year, but this gave time to prepare plans for 2021 and an increased activity programme for young people from the local area.

Fundraising activities

No specific fundraising events were undertaken in 2020 due to the restrictions in place.

General donations are received by way of collections at services and events, and an increasing number of donors who have set up monthly/recurring standing orders to donate Mars Hill as their tithe and offering to the church.

FINANCIAL REVIEW

Financial position

Donations including Gift Aid decreased from £101,707 in 2019 to £72,606 in 2020. This was expected as the Church was unable to run many of its events due to Covid restrictions. The 2019 figures also included £15,683 of donations from a specific fundraising drive to contribute towards the rent of the building.

Covid related grant income of £17,672 was also received during the period, which assisted in covering any shortfall in income as a result of the impact of the pandemic and the various lockdowns.

The Pow Wow cafe is operated from a separate site and income and expenditures are closely monitored. Staff costs are included in the Church's overall salary expenses. The Board are extremely pleased that the church is able to offer this valuable service to the community. Grant income for that site during the year meant that Pow Wow generated a surplus for the period of £14,769.

Increased success with the Tea Rooms, which generated net income of £44,846, despite taking on more of its related costs including utilities, contributed to an overall surplus for the year of £5,748, compared to a £2,612 deficit for 2019. Due to its success in 2020, when its takings of £107,647 (2019: £56,654) exceeded the VAT threshold, a separate company has been set up from 1 January 2021.

The accounts show total funds at the end of 2020 of £21,836. On 31st December 2019, the charity had total funds of £16,088. The Board is pleased that funds have increased despite the continuing premises refurbishment, and that the Church, Tea Rooms and Pow Wow have also faced a challenging year with the impact of the Covid-19 pandemic.

The charity continues to receive donation income with a few donors making regular monthly donations to help support the charity as it develops. It is the charities long term goal not to rely on this income and reserves to cover the ongoing costs of the site etc. It is hoped that over the coming years, income from the Tea Rooms and auditorium hire will increase and be sufficient to cover all general costs associated with the running and upkeep of the building. At that point donation income will purely be to allow the charity to increase its surplus, providing security and the opportunity to generate funding reserves.

Principal funding sources

The principle funding source of the charity is the income generated by offerings and tithes given by attendees at Sunday morning services along with one-off and regular donations to the general fund. The charity claims Gift Aid on all eligible offerings.

In addition, the church is now starting to generate income from the Tea Rooms and auditorium hire. It is hoped that in time, the income for these activities will cover the general expenditure of the building, freeing up income from donations to be spent on further projects and services for the community.

Reserves policy

The Trust tries to hold cash reserves equivalent to three months outgoings to enable the charity to continue in the event of a major drop in income resulting from unforeseen circumstances or emergencies.

FUTURE PLANS

In the future we are looking to develop the work of the charity in all its aims and objectives, including broadening the use of Pow Wow for charitable aims and continuing to develop the Riviera Tea Rooms. From early July 2021, we aim to split the church into small home churches that meet more regularly, help and support people in their local communities, and encourage closer discipleship. The whole church will become Simply Church, coming together regularly to celebrate all that Jesus is doing amongst us.

We are also looking to develop Pow Wow, the Tea Rooms and The Beacon and to develop other projects as we are able to move out of lockdown and be released from Covid-19 restrictions.

In the Tea Rooms, there is an intention to hold a monthly afternoon question time about life and faith. In Pow Wow Café, the intention is to develop the back room to be more of a Family Room, with people available to signpost or help with any family issues.

The charity also plans to continue the renovation of the cinema building, to re-install the lift into the lift shaft to make the whole building accessible to all as soon as funds become available.

There are also plans to further develop the work with the young people in the town to help give them a purpose and a safe place to visit.

Once the renovation of the cinema is complete, it is aimed to provide more appropriate shows, concerts and even films in the auditorium.

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.

The charity is controlled by its governing documents, its Articles and Memorandum of Association dated 27/04/2009 and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The Constitution sets out the purpose/charitable objects of Mars Hill Church and governs the appointment of Trustees as well as the proceedings of their meetings.

Recruitment and appointment of new trustees

Trustees give their time voluntarily and receive no benefits from the charity. The Pastor, who is also a Trustee, is paid by the charity as the founder and leader of the church. The Pastor also claims limited expenses, in order to carry out his pastoral role. These are noted in the accounts.

The Trust seeks to build and maintain a breadth of skills and professional experiences amongst its members. New trustees are recruited mainly by personal approaches after agreement with the full board. It is important for trustees to have an understanding of the spiritual work of the charity, so it is normally necessary for potential trustees to have been involved in some way with the charity before they can be seriously considered as a trustee. It is essential that any new Trustee is able to agree with the Statement of Faith and the Objects of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In 2020 there were 4 Trustees, including the Pastor, who met regularly to discuss financial matters and to ensure the charity was complying with all legal requirements. They were joined at these meetings by the 2 Elders whose work in leadership overlaps in many areas with that of the Trustees. During those meetings it was unanimously agreed that Elders should be invited to become Trustees also. Many of the meetings were held by Zoom due to Covid-19 restrictions.

The Pastor is one of the five paid staff. He is paid as the Pastor and not as a Trustee.

The other paid staff in 2020 were the two part-time supervisors at the Pow Wow Café Shop which is part of Mars Hill Church and therefore of the charity and the two supervisors of the Tea Rooms. During the various lockdowns, due to Covid-19, we have placed the Pow Wow staff on furlough, claiming 80% of their salary from HMRC but actually paying them full pay, the other 20% coming from charity funds.

Day to day responsibility for operations is delegated to the administrator and her staff, all of whom are volunteers, under the guidance of the Pastor.

There is no formal membership of the charity: numbers attending the church vary but approximately 60 people attend Sunday services regularly.

Decision making

The Board, consisting of four trustees, normally meets bi-monthly to develop the strategic direction and policies for the charity. The Elders join the Trustees at these meetings. The Board makes decisions based on prayerful consideration and consensus, allowing individual views and concerns to be addressed as thoroughly as possible. The Elders make any decisions on spiritual matters. They are also supported by a team of Leaders who meet bi-monthly with the Elders to organise church events and prayerfully consider the practical aspects of strategic planning.

Induction and training of new trustees

New Trustees are provided with the Memorandum and Articles of Government as well as any charity policies.

Wider network

The Charity is an independent body of Christians who having no affiliation to any denomination. The Charity is associated with the Evangelical Alliance (EA).

Related parties

The Pastor, Mr David Longman, is also a serving Trustee of the charity and receives an annual salary of £30,000 for his position as Pastor. He receives no remuneration for his position as a Trustee. He does receive reimbursement for any necessary travel arrangements to enable his pastoral work. These are noted within the accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06887961 (England and Wales)

Registered Charity number

1129865

Mars Hill Church, Teignmouth

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

The Riviera Cinema
Den Crescent
Teignmouth
Devon
TQ14 8BQ

Trustees

Mr S R Bones		
Mr C J Higham	Elder	Resigned on 18 th January 2021
Mr D J Longman	Church Leader/Pastor	
Dr O Aworinde	Elder	Appointed on 18 th January 2021
Mrs C E Morris	Administrator	

Bankers

Barclays Bank Plc
23 Wellington Street
Teignmouth
Devon
TQ14 8HP

Independent examiner

South Devon Accounting Ltd
6 Orchard Close
Ogwell
Newton Abbot
TQ12 6AL

Approved by order of the board of trustees on11th June 2021.... and signed on its behalf by:



.....
Mrs C E Morris - Trustee

Independent examiner's report to the trustees of Mars Hill Church, Teignmouth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

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



Catherine Flannery, FMAAT, FCCA
South Devon Accounting Ltd
6 Orchard Close
Ogwell
Newton Abbot
TQ12 6AL

Date: 29th April 2021

Mars Hill Church, Teignmouth

Statement of Financial Activities
for the Year Ended 31 December 2020

		Unrestricted fund	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	90,278	-	90,278	101,707
Trading activities	3	142,538	-	142,538	111,258
Investment income	4	<u>3</u>	<u>-</u>	<u>3</u>	<u>13</u>
Total		232,819	-	232,819	212,978
EXPENDITURE ON					
Charitable Activities	5	227,071	-	227,071	199,820
Governance costs		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>227,071</u>	<u>-</u>	<u>227,071</u>	<u>199,820</u>
NET INCOME/(EXPENDITURE)		5,748	-	5,748	(2,612)
RECONCILIATION OF FUNDS					
Total funds brought forward		16,088	-	16,088	18,700
TOTAL FUNDS CARRIED FORWARD		<u><u>21,836</u></u>	<u><u>-</u></u>	<u><u>21,836</u></u>	<u><u>16,088</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Mars Hill Church, Teignmouth

Balance Sheet
At 31 December 2020

		Unrestricted fund	Restricted fund	31.12.20 Total funds	31.12.19 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	6,911	-	6,911	9,216
CURRENT ASSETS					
Cash in hand		15,251	-	15,251	8,890
CREDITORS					
Amounts falling due within one year	11	(326)	-	(326)	(2,018)
NET CURRENT ASSETS		<u>21,836</u>	<u>-</u>	<u>21,836</u>	<u>16,088</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,836</u>	<u>-</u>	<u>21,836</u>	<u>16,088</u>
NET ASSETS		<u>21,836</u>	<u>-</u>	<u>21,836</u>	<u>16,088</u>
FUNDS	12				
Unrestricted funds				21,836	16,088
Restricted funds				-	-
TOTAL FUNDS				<u>21,836</u>	<u>16,088</u>

The notes form part of these financial statements

Mars Hill Church, Teignmouth

Balance Sheet - continued

At 31 December 2020

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on11th June 2021.... and were signed on its behalf by:



.....
Mrs C E Morris -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The 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 2015)', 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.

Income

All income is recognised in the 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 calculated so as to write off the cost of an asset, less its estimated residual value, over the economic life of that asset as follows: -

Equipment - 25% Reducing Balance Basis

Taxation

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

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 Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Tithes and Offerings	59,874	85,465
Other Income	990	1,250
Gift Aid	11,742	14,992
Grant Income	<u>17,672</u>	<u>-</u>
	<u>90,278</u>	<u>101,707</u>

3. TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Pow Wow Income	34,231	42,548
Tea Room Income	107,647	56,654
Riviera Auditorium Income	<u>660</u>	<u>12,056</u>
	<u>142,538</u>	<u>111,258</u>

4. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Interest receivable - trading	<u>3</u>	<u>13</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. CHARITABLE ACTIVITIES

	31.12.20	31.12.19
	£	£
Staff costs	49,154	49,536
Trustees' expenses	1,251	1,379
Repairs and maintenance	393	1,267
Gift and support	3,678	4,568
Rent & Rates	63,377	26,143
Food	2,898	2,072
Supplies for Auditorium Hire	-	2,958
Insurance	2,596	4,096
Utilities & Waste Removal	10,031	16,927
Resources	948	395
Advertising and printing	2,236	1,427
Sundries	270	270
Life Plus Expenses	120	3,439
Training and away days	107	4,120
Pow Wow Expenditure	19,462	28,708
Pensions	1,245	1,068
Stationery and office costs	972	702
Telephone	468	487
Tearoom expenditure	62,801	44,487
Remuneration for Independent Examination work	780	720
Legal and professional fees	1,668	1,589
Bank Charges	312	390
Depreciation	<u>2,304</u>	<u>3,072</u>
	<u>227,071</u>	<u>199,820</u>

The above charitable costs can be summarised as follows:

	£	£
Trading activity costs	101,417	92,731
Other costs	<u>125,654</u>	<u>107,089</u>
	<u>227,071</u>	<u>199,820</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):	31.12.20	31.12.19
	£	£
Depreciation - owned assets	2,304	3,072
Independent examination remuneration	<u>780</u>	<u>720</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Longman is a serving trustee of the charity and receives an annual salary of £30,000 (2019: £30,000) for his position as Pastor. He receives no remuneration for his position as a trustee. He does receive reimbursement for any necessary travel expenses.

Trustees' expenses

	31.12.20	31.12.19
	£	£
Trustees' expenses	<u>1,251</u>	<u>1,379</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	49,154	49,536
Other pension costs	<u>1,245</u>	<u>1,068</u>
	<u>50,399</u>	<u>50,604</u>

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

31.12.20	31.12.19
<u>5</u>	<u>5</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,024	15,683	101,707
Other trading activities	111,258	-	111,258
Investment income	<u>13</u>	<u>-</u>	<u>13</u>
Total	197,295	15,683	212,978
EXPENDITURE ON			
Raising funds	199,820	15,770	215,590
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	199,820	15,770	215,590
NET INCOME/(EXPENDITURE)	(2,525)	(87)	(2,612)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>18,613</u>	<u>87</u>	<u>18,700</u>
TOTAL FUNDS CARRIED FORWARD	16,088	-	16,088

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2020 and 31 December 2020	<u>44,508</u>
DEPRECIATION	
At 1 January 2020	35,293
Charge for year	<u>2,304</u>
At 31 December 2020	<u>37,597</u>
NET BOOK VALUE	
At 31 December 2019	<u>6,911</u>
At 31 December 2019	<u>9,215</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Social security and other taxes	(454)	1,298
Accrued expenses	<u>780</u>	<u>720</u>
	<u>326</u>	<u>2,018</u>

12. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	16,088	5,748	21,836
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	<u>16,088</u>	<u>5,748</u>	<u>21,836</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	232,819	(227,071)	5,748
Restricted funds			
Restricted funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>232,819</u>	<u>(227,071)</u>	<u>5,748</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	18,613	(2,525)	16,088
Restricted funds			
Restricted funds	87	(87)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>18,700</u>	<u>(2,612)</u>	<u>16,088</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197,295	(199,820)	(2,525)
Restricted fund	15,683	(15,770)	(87)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>212,978</u>	<u>(215,590)</u>	<u>(2,612)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	18,613	3,223	21,836
Restricted funds			
Restricted funds	<u>87</u>	<u>(87)</u>	<u>-</u>
TOTAL FUNDS	<u>18,700</u>	<u>3,136</u>	<u>21,836</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	430,114	(411,121)	18,993
Restricted fund			
Restricted fund	<u>15,683</u>	<u>(15,770)</u>	<u>(87)</u>
TOTAL FUNDS	<u>445,797</u>	<u>(426,891)</u>	<u>18,906</u>

13. PENSION COMMITMENTS

The amount recognised as an expense in relation to defined contribution plans was £1,245 (2019: £1,068).

14. RELATED PARTY DISCLOSURES

Mr David Longman is a serving trustee of the charity and receives an annual salary of £30,000 for his position as Pastor. He also receives reimbursement for any necessary travel expenses. These are noted within the accounts.

In addition, the Pastor's wife, Lucy Longman, was appointed in March 2018 as joint supervisor of Pow Wow Café Shop. In 2020 her salary was £9,282 (£9,146 in 2019).

Mars Hill Church, Teignmouth

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	59,874	85,465
Other Income	990	1,250
Gift aid	11,742	14,992
Grant Income	<u>17,672</u>	<u>-</u>
	90,278	101,707
Other trading activities		
Pow Wow Income	34,231	42,548
Tea Room Income	107,647	56,654
Riviera Auditorium Income	<u>660</u>	<u>12,056</u>
	142,538	111,258
Investment income		
Interest receivable - trading	<u>3</u>	<u>13</u>
Total incoming resources	232,819	212,978
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	1,251	1,379
Wages	49,154	49,536
Food	2,898	2,072
Repairs and maintenance	393	1,267
Gift and support	3,678	4,568
Rent & Rates	63,377	26,143
Insurance	2,596	4096
Utilities & Waste Removal	10,031	16,927
Resources	948	395
Advertising and printing	2,236	1,427
Supplies for Auditorium hire	-	2,958
Pow Wow Expenditure	19,462	28,708
Pensions	1,245	1,068
Stationery and office costs	972	702
Telephone	468	487
Tea room expenditure	62,801	44,487
Sundries	270	270
Life Plus Expenses	120	3,439
Training and away days	107	4,120
Depreciation of tangible fixed assets	<u>2,304</u>	<u>3,072</u>
	224,311	197,121

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Mars Hill Church, Teignmouth

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Other costs		
Auditors' remuneration for non-audit work	780	720
Bank charges	312	390
Professional and legal fees	1,668	1,589
Exceptional items	<u>-</u>	<u>-</u>
	<u>2,760</u>	<u>2,699</u>
Total resources expended	227,071	199,820
	<u> </u>	<u> </u>
Net expenditure	<u><u>5,748</u></u>	<u><u>13,158</u></u>

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