

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 2022
for
Simply Church, Teignmouth
(A Company Limited by Guarantee)

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

Simply Church, Teignmouth

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for the Year Ended 31 December 2022

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Report of the Trustees
for the Year Ended 31 December 2022

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 2022. 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 Simply Church is that we are Getting Connected - Loving Jesus and Living Out His Mission. The Mission of Simply 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.
- Working with those who are broken, hurting, and oppressed.
- Planting new churches to go on mission.

Simply 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 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 in each other's homes to share and grow together and encourage a local mission of sharing the gospel where we live. From time to time these smaller Home Churches all gather together for worship and teaching. Most weeks we also share Communion together. Our service integrates all ages as we believe the Church is ultimately a family following God.

When our Churches come together for a united celebration service, we also use Facebook Live streaming for those who cannot attend 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. Alongside our gatherings we work through a book of the bible, which includes a reading plan for us all to follow and discuss, with application, together.

We believe that prayer is an essential part of our church, and so we encourage prayer whenever we meet. However, 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 compliant.

Other activities include Church Social activities, Church Weekends Away, and Away Days. 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.

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.

The Church works with large number of young people on Friday evenings who, due to a lack of suitable provisions in the town, find themselves on the streets of Teignmouth.

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. It is run by one paid supervisor from Simply Church, together with volunteers both from the Church and 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. The Church recognises the need 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.

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 and have a clothes swap in Pow Wow.

The church also supports two children in India through Compassion. 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 2 paid employees: The Pastor and the one part-time supervisor from Pow Wow Café Shop. All others who work with Simply Church are volunteering their time.

All those in leadership positions, and all those working in any capacity with children or vulnerable adults, at Simply 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

Since making the transition from Mars Hill to Simply Church, we have been working out what a lifestyle of following Jesus and reaching out to our community looks like. How we can grow in dependance on God and know his love so we can reflect it to one another and those around us.

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. 2022 was a year when we aimed to become intensely real and practical in how we live our lives for Jesus. 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.

During 2022 our Home Churches have become established and the new way of being church has been embraced by a great core of people. It has been a great learning curve for us all and we are still growing. We are looking forward to how God is leading us forward in this more real and stripped back way of living.

Life Plus ran during 2022 supporting some youth group trips as well as a local hospital. The work has been well received and has had a significant impact on helping people with some of the difficulties they face.

Street Team, our initiative working with young people who find themselves on the streets during Friday evenings, continues to be successful. We meet with large numbers of young people and providing a safe place for them, and a place where we can share Jesus and offer prayer.

Fundraising activities

No specific fundraising events were undertaken in 2022.

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

FINANCIAL REVIEW

Financial position

Donations including Gift Aid increased from £79,389 in 2021 to £82,484 in 2022. This was despite the Tea Rooms not being able to offer a donation to the Church in 2022 (£5,000 in 2021). Whilst it is hoped that the Tea Rooms will be able to make an annual donation to the Church in future periods, 2022 was a very challenging year for that company. Whilst the Tea Rooms did break even for the year, covering all of its running costs without any support from the Church, it was not in a position to offer the Church a donation in this period.

Covid related grant income fell from £14,001 in 2021 to £2,767 in 2022.

The Pow Wow Cafe is operated from a separate site and income and expenditure is 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 totalling £2,667 (£21,454 in 2021) during the year meant that Pow Wow generated a surplus for the period of £8,970 (£26,537 in 2021).

The accounts show total funds at the end of 2022 of £25,756. On 31st December 2021, the charity had total funds of £38,702. Whilst the 2022 accounts report a £12,946 deficit for the period, the Board understands that this is a result of the challenges faced with the continuing impact of the Covid-19 pandemic. The Church has had to dip into its reserves during this transitional period as Covid support has been gradually withdrawn, but this is expected to be a temporary issue. The Board notes that donation income has increased, and donations from the Tea Rooms are expected to return in 2023.

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, donations from the Tea Rooms and auditorium hire income 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 fund further projects in the community, and to increase its surplus, providing security, and the opportunity to generate funding reserves.

Principal funding sources

The principal 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.

An annual donation from Riviera Tea Rooms Ltd will be provided from the profits of that company. The Church also plans to generate additional income from auditorium hire.

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 the Church plans to develop the work of the charity in all its aims and objectives, including broadening the use of Pow Wow for charitable aims. We aim to develop the smaller Home Churches that meet more regularly, help and support people in their local communities, and encourage closer discipleship. The whole Church will then come together regularly to celebrate all that Jesus is doing amongst us. We hope to add new Home Churches as we see people come to faith and the Church grow.

We are also looking to develop Pow Wow and The Beacon, and to develop other projects as we help people out of the difficulties they face.

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. There is a desire to increase the volunteer base so more time can be spent with people who come in looking for help, so they can offer prayer and support.

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 through the Street Team project.

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 Simply 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 2022 there were 5 Trustees (reduced to 4 in July 2022), including the Pastor, who met regularly to discuss financial matters and to ensure the charity was complying with all legal requirements.

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

The other paid member of staff in 2022 was the part-time supervisor at the Pow Wow Café Shop which is part of Simply Church and therefore of the charity.

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.

Decision making

The Board, consisting of four Trustees, normally meets bi-monthly to develop the strategic direction and policies for the charity. The Board makes decisions based on prayerful consideration and consensus, allowing individual views and concerns to be addressed as thoroughly as possible.

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 £37,100 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

Simply Church, Teignmouth

Report of the Trustees
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

The Riviera Cinema
Den Crescent
Teignmouth
Devon
TQ14 8BQ

Trustees

Mr S R Bones	Church Elder	Resigned on 22 nd July 2022
Mr D J Longman	Church Leader/Pastor	
Dr O Aworinde	Church Elder	
Mrs C E Morris	Chair of Trustees, Administrator	Resigned on 1 st January 2023
Mr R Gilbert	Church Elder	Appointed on 25 th February 2022

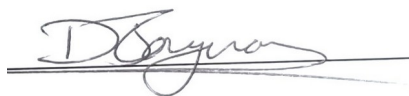
Bankers

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 on 7th September 2023 and signed on its behalf by:



Mr D J Longman - Trustee

Independent examiner's report to the trustees of Simply 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 2022.

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: 4th September 2022

Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestricted fund	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	81,251	-	81,251	93,390
Trading activities	3	33,243	-	33,243	39,584
Investment income	4	<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
Total		114,496	-	114,496	132,974
EXPENDITURE ON					
Charitable Activities	5	127,442	-	127,442	116,108
Governance costs	-	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		127,442	-	127,442	116,108
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		(12,946)	-	(12,946)	16,866
RECONCILIATION OF FUNDS					
Total funds brought forward		38,702	-	38,702	21,836
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u>25,756</u>	<u>-</u>	<u>25,756</u>	<u>38,702</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Simply Church, Teignmouth

Balance Sheet

At 31 December 2022

		Unrestricted fund	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	10	4,648	-	4,648	6,197
Investments	11	1	-	1	1
CURRENT ASSETS					
Cash in hand		23,410	-	23,410	20,570
Gift aid accrual		-	-	-	13,488
CREDITORS					
Amounts falling due within one year	12	(2,303)	-	(2,303)	(1,554)
NET CURRENT ASSETS		<u>21,107</u>	<u>-</u>	<u>21,107</u>	<u>32,504</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>25,756</u>	<u>-</u>	<u>25,756</u>	<u>38,702</u>
NET ASSETS		<u>25,756</u>	<u>-</u>	<u>25,756</u>	<u>38,702</u>
FUNDS	13				
Unrestricted funds				25,756	38,702
Restricted funds				-	-
TOTAL FUNDS				<u>25,756</u>	<u>38,702</u>

The notes form part of these financial statements

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

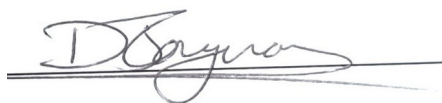
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

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 on 7th September 2023 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'D Longman', with a horizontal line drawn underneath it.

Mr D J Longman - 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 2022

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

	31.12.22	31.12.21
	£	£
Tithes and Offerings	64,999	57,128
Donation from Riviera Tea Rooms Ltd	-	5,000
Other Income	-	340
Gift Aid	13,485	16,921
Grant Income	<u>2,767</u>	<u>14,001</u>
	<u>81,251</u>	<u>93,390</u>

3. TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Pow Wow Income	31,036	39,046
Riviera Auditorium Income	<u>2,207</u>	<u>538</u>
	<u>33,243</u>	<u>39,584</u>

4. INVESTMENT INCOME

	31.12.202	31.12.21
	£	£
Interest receivable – trading	<u>2</u>	<u>0</u>

5. CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Staff costs	46,943	49,334
Trustees' expenses	2,123	1,587
Repairs and maintenance	2,116	1,041
Gift and support	3,761	2,996
Rent & Rates	33,000	29,992
Food	237	535
Supplies for Auditorium Hire	-	159
Insurance	2,057	1,797
Utilities & Waste Removal	3,466	4,823
Resources	672	319
Advertising and printing	1,340	1,952
Sundries	-	238
Life Plus Expenses	2,974	600
Training and away days	40	870
Pow Wow Expenditure	22,066	12,509
Pensions	1,034	886
Stationery and office costs	559	966
Telephone	506	500
Remuneration for Independent Examination work	900	840
Legal and professional fees	1,771	1,830
Bank Charges	328	268
Depreciation	<u>1,549</u>	<u>2,066</u>
	<u>127,442</u>	<u>116,108</u>

The above charitable costs can be summarised as follows:

	£	£
Trading activity costs	22,066	29,502
Other costs	<u>105,376</u>	<u>86,606</u>
	<u>127,442</u>	<u>116,108</u>

6. NET INCOME/(EXPENDITURE)

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

	31.12.22	31.12.21
	£	£
Depreciation – owned assets	1,549	2,066
Independent examination remuneration	<u>900</u>	<u>840</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Mr David Longman is a serving trustee of the charity and receives an annual salary of £37,100 (2021: £35,000) 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

	31.12.22	31.12.21
	£	£
Trustees' expenses	<u>2,123</u>	<u>1,587</u>

Notes to the Financial Statements – continued
for the Year Ended 31 December 2022

8. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	46,943	49,334
Other pension costs	<u>1,034</u>	<u>886</u>
	ASD	
	<u><u>47,977</u></u>	<u><u>50,220</u></u>

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

31.12.22	31.12.21
<u><u>2</u></u>	<u><u>2</u></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	93,390	-	93,390
Other trading activities	39,584	-	39,584
Investment income	<u>-</u>	<u>-</u>	<u>-</u>
Total	132,974	-	132,974
 EXPENDITURE ON			
Raising funds	116,108	-	116,108
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>116,108</u>	<u>-</u>	<u>116,108</u>
 NET INCOME/(EXPENDITURE)	21,836	-	21,836
 RECONCILIATION OF FUNDS			
Total funds brought forward	21,836	-	21,836
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	38,702	-	38,702

Notes to the Financial Statements – continued
for the Year Ended 31 December 2022

10. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2021	45,860
Additions during year	—
At 31 December 2021	<u>45,860</u>
DEPRECIATION	
At 1 January 2021	39,663
Charge for year	<u>1,549</u>
At 31 December 2021	<u>41,212</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>4,648</u></u>
At 31 December 2021	<u><u>6,197</u></u>

11. FIXED ASSET INVESTMENTS

The charity's wholly owned subsidiary, Riviera Tea Rooms Ltd, had share capital and reserves of £1 (2021: £1) at 31st December 2022.

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Social security and other taxes	1,223	593
Accrued expenses	<u>1,080</u>	<u>961</u>
	<u><u>2,303</u></u>	<u><u>1,554</u></u>

13. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	38,702	(12,946)	25,756
Restricted funds			
Restricted funds	<u>—</u>	<u>—</u>	<u>—</u>
TOTAL FUNDS	<u><u>38,702</u></u>	<u><u>(12,946)</u></u>	<u><u>25,756</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. 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	114,496	(127,442)	(12,946)
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	<u>114,496</u>	<u>(127,442)</u>	<u>(12,946)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	21,836	16,866	38,702
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	<u>21,836</u>	<u>16,866</u>	<u>38,702</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	132,974	(116,108)	16,866
Restricted fund	-	-	-
TOTAL FUNDS	<u>132,974</u>	<u>(116,108)</u>	<u>16,866</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	21,836	3,920	25,756
Restricted funds			
Restricted funds	-	-	-
TOTAL FUNDS	<u>21,836</u>	<u>3,920</u>	<u>25,756</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	247,470	(243,550)	3,920
Restricted fund			
Restricted fund	-	-	-
TOTAL FUNDS	<u>247,470</u>	<u>(234,550)</u>	<u>3,920</u>

14. PENSION COMMITMENTS

The amount recognised as an expense in relation to defined contribution plans was £1,034 (2021: £886).

15. RELATED PARTY DISCLOSURES

Mr David Longman is a serving trustee of the charity and receives an annual salary of £37,100 (reviewed and increased from £35,000 in June 2022) 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 a supervisor at the Pow Wow Café Shop. In 2022 her annual salary was £8,893 (£10,336 in 2021).

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and Offerings	64,999	57,128
Donation from Riviera Tea Rooms Ltd	-	5,000
Other Income	-	340
Gift aid	13,485	16,921
Grant Income	<u>2,767</u>	<u>14,001</u>
	81,251	93,390
Other trading activities		
Pow Wow Income	31,036	39,046
Riviera Auditorium Income	<u>2,207</u>	<u>538</u>
	114,494	132,974
Investment income		
Interest receivable - trading	<u>2</u>	<u>-</u>
Total incoming resources	114,496	132,974
EXPENDITURE		
Raising donations and legacies		
Trustees' expenses	2,123	1,587
Wages	46,943	49,334
Food	237	535
Repairs and maintenance	2,116	1,041
Gift and support	3,761	2,996
Rent & Rates	33,000	29,992
Insurance	2,057	1,797
Utilities & Waste Removal	3,466	4,823
Resources	672	319
Advertising and printing	1,340	1,952
Supplies for Auditorium hire	-	159
Pow Wow Expenditure	22,066	12,509
Pensions	1,034	886
Stationery and office costs	559	966
Telephone	506	500
Sundries	-	238
Life Plus Expenses	2,974	600
Training and away days	40	870
Depreciation of tangible fixed assets	<u>1,549</u>	<u>2,066</u>
	124,443	113,170

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Other costs		
Auditors' remuneration for non-audit work	900	840
Bank charges	328	268
Professional and legal fees	1,771	1,830
Exceptional items	<u>-</u>	<u>-</u>
	<u>2,999</u>	<u>2,938</u>
Total resources expended	127,442	116,108
	<u> </u>	<u> </u>
Net Income/Expenditure	<u><u>(12,946)</u></u>	<u><u>16,886</u></u>