

Diss Christian Community Church
working as:

We Are Hope Church

Report and Accounts

Year ended 31 December 2020

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

DISS CHRISTIAN COMMUNITY CHURCH
(working name We Are Hope Church)

COMPANY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	G Blake (Chairperson - resigned as Chair March 2021) S Card Austin Martin (resigned Jan 2020) Martin Roden Steve Connellan Nicola Knight (appointed Nov 2020 - became Chair March 2021)
Church Leader	G Blake
Company Registration Number	07027443
Charity Registration Number	1132992
Principal Address and Registered Office	Vinces Road Diss Norfolk IP22 4HQ
Independent Examiner	Jacob Farley ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB
Bankers	CAF Bank Ltd

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DISS CHRISTIAN COMMUNITY CHURCH
(working name We Are Hope Church)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting the Report and Accounts of the Charity for the year ended 31 December 2020.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by:

- The worship of God
- The instruction and edification of Christians
- The care and Christian instruction of young people and children
- The evangelism of non-Christians
- The relief of poverty and sickness
- The advancement of the Christian faith generally in the UK and abroad.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities and finances of the Charity.

Review of Operations

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been or are being changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The Diss Christian Community Church, its Trustees, Leadership and members are committed to the restoration of those New Testament principles.

During the period of this Report there has been a demonstration of the Christian faith in action by serving the communities in which it operates in the following ways:

Church

In 2018 we rebranded and relaunched a new name for the church. Whilst our registered name is still Diss Christian Community Church we now have a working name of We Are Hope Church (Hope Church). Weekly meetings are held for Christian worship, teaching and instruction for a church of around 285 adults and children. This includes a full teaching programme for around 60 children and young people aged 2 – 16 years. We have two congregations that meet each week, one in Diss at the Hope Church centre in Vines Road and another in Harleston which meets at Archbishop Sancroft High School.

Since March 2020 due to Covid-19 and the lockdown restrictions we were unable to meet in person for a number of months. We began weekly Sunday online connections - on Facebook live and developed these into pre-recorded services that were streamed on Facebook and also YouTube. We were able to hold some face to face meetings from September in Diss under Covid-19 government guidelines.

At Home With the Taylors was a new idea introduced by our current children's leaders and her family and was the main online Sunday morning focus for children and families for the year. The Taylor family have engaged with families through games, acting out Bible stories, prayer and songs. These sessions haven't just proved popular with our church families but, being accessible to everyone, many families from within the community and nationwide engage regularly. For a short time from September to November they were able to invite another church family onto AHWTT, which was great fun.

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FOR THE YEAR ENDED 31 DECEMBER 2020

During each week the congregation is subdivided into small groups, each of around 12 people. These small groups called Connect groups meet in homes around the local area for the purpose of building community, growing through discipleship and reaching out through mission. In addition to this there are now a number of groups that focus around a specific area of our community. Connect groups have been a vital way of keeping the church connected throughout the lockdown months in 2020. Most groups have continued to meet via zoom using resources supplied to them from the church leadership team - all members of connect groups have felt very supported in these groups.

In order to maintain the effective running of a church there are many people involved. Most are volunteers; a few are paid by the Trust. These include:

- A full-time Church Leader
- A full-time Assistant Church Leader
- A part-time Administration Manager
- A part-time Admin Assistant
- A part-time Children's Leader

Many volunteers are also included in the leadership team, the youth team, the children's team, small group leaders, the worship/music team, pastoral support, teaching and other church related activities

Children

For the first part of 2020 our children's work continued to thrive in much the same way it did in 2019. FNK (Friday Night Kids) continued to prove very popular with 60-70 children from within the community enjoying an evening of fun games, sports, craft and listening to a short Bible-based talk. In both Diss and Harleston we welcomed many young families on a Sunday morning and had good teams that led our crèche, pre-school and primary school aged groups. Kids Connect, based in Diss, was a highlight of many church children's week. 'Huddle' like groups encouraged children to learn to pray out loud and the session was full of fun whilst learning more about the Bible. The children's leader continued to build upon relationships made in 3 schools within the community and the prayer spaces that were set up were being used regularly.

Since lockdown we have not been able to run our in person activities. The children's work is all online.

Kids Connect has been hugely successful online. Each week, we have approximately 20 children connect in for an hour's Zoom session. We have short age-appropriate devotions and prayer activities each week along with lots of fun – bin bag fashion shows, talent shows, quizzes, scavenger hunts, discos just to name a few. As much as we enjoy the Zoom sessions we did love the short time of being able to meet with the children in person (September – November)

At Home With the Taylors has been the main online Sunday morning focus for children and families for this year

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Youth

Our youth work has continued to run with a strong team of volunteers that are passionate about youth work and help run a fantastic programme.

During lockdown the youth have been in regular contact with their youth leaders through Zoom calls and group chats. Fun challenges are enjoyed, quizzes played and short Bible-based videos are discussed.

From July – October the youth were able to meet in person. They enjoyed spending time together outdoors at a privately owned site and then indoors at Hope Church in Diss.

Parents and Toddlers group

At the start of the year 'Little Sparks' regularly connected with 70-80 children and parents each Thursday morning in Diss. Since lockdown, Little Sparks has been online. This started with a weekly live Facebook story and singing time and then progressed into weekly Zoom story, song and craft times.

We have continued to have contact with families from Jays Green Toddler Group in Harleston via Facebook and the occasional story recorded and put on the Facebook group. We haven't started Zoom sessions with this group as the families were not keen.

In October a New Mums Baby group was started. Here we meet with mums and babies in person at Hope Church in Diss, offering an incredibly needed support group for them. This has proved so popular that two groups are now run, back to back on a Thursday morning.

We adhere strictly to our 'Safe from Harm' child protection policy and continue to train all our youth and children's workers in this. Our procedures are to carry out DBS checks with all workers in contact with children and young people. With all online activities, we ensure that a minimum of 2 adults are always present.

Community Works

The year of 2020 has been a year quite like no other. Although we started in January much as we have done many years before, we soon found that we were having to curtail our activities as we went into lockdown.

The workshop has since been on hold, although we have tried to maintain contact with the members. We have met socially on occasions outside when allowed to do so by the regulations in force at the time. However, it is almost impossible to keep the workshop Covid secure, so, until the situation improves, the workshop will remain dormant.

The furniture project has continued to function, although in a 'cut down' form. Most of our volunteers are in the older bracket and quite understandably, don't all wish to go out at present. We have been able to provide a skeleton service if those in need can collect their own items. We have also managed to find enough volunteers to meet some emergency situations, such as when folks have been rehoused with little in the way of furniture or possessions.

We have operated a similar system for collection. If people could bring donated goods to us, we have met them at Dickleburgh and received them. Unfortunately, we have had more come in than go out so we are now full and had to put a temporary stop on receiving donations.

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FOR THE YEAR ENDED 31 DECEMBER 2020

Our feeling is that, as we come out of lockdown, there will be a huge amount of need in our communities and that it will be important for Community Works, and the Church, to be positioned ready to meet this.

The Lounge and Community lunch

Since March 2020, it has not been possible to provide a community lunch on our premises at all due to the Government restrictions. From the first lockdown, we were able to provide a delivered meal every two weeks for up to 60 people, most of whom were on their own. Some of these used to come to community lunch on Fridays but most were elderly people who used to hire the church building and others we'd got to know through the Diss Help Group which was set up in response to Covid 19. These meals continued until the end of September.

One of the more positive effects of the building being closed was that the Fare Share food table, normally available to those who came for lunch on a Friday, had to be moved outside and this led to a whole new community being formed. This has carried on throughout the year and we have got to know them by name. We were able to nominate some for a "Love Gives" gift at Christmas and have had the opportunity to talk and pray with many of them. People begin to queue outside 30-40 minutes before we open and one frequent visitor says that this is almost the best part - to be able to meet up with people and chat, even with masks and at a distance.

The Lounge was also forced to close but we were delighted to be able to open again, in a different format, in mid-September. In order to be able to create a Covid-safe environment, this was set up in the main hall and from the very first session it attracted a good number of visitors, some of whom had never been to the "old" Lounge. We were so disappointed to have to close again at the beginning of November and since then, regulations have not allowed us to reopen.

Foodbank has continued to open every weekday morning, staffed mainly by those who would otherwise have been running the Lounge. Again, we have built up very good relationships with those who come, some of whom are regular visitors in these difficult times. Although people have come primarily for food, they often want to talk about how they're feeling and it's been great to be a listening ear - and to pray with some.

Many conversations with Fare Share and Foodbank visitors have underlined the need for the Lounge, or something like it, when the easing of restrictions comes and we are already considering what this should look like. It may be that the Monday- Wednesday model upstairs is no longer appropriate. We need to think about how we could perhaps do it differently to meet the needs of our existing community and those more widely who need practical, emotional and spiritual support.

Sports

The Sports Hall in the Church Centre continued to be used by a number of sports groups widely attended both by church members and people from the community at the start of the year. Volleyball and table tennis were well attended at the start of the year, but our building was forced to close in March 2020 because of Covid-19 and so these sporting activities stopped.

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Hire of the Church Centre

Our Centre is a valuable resource for the local community and before Covid-19 was hired for a number of activities. Most days of the week it was used by the following groups:

- Pilates/Line Dancing
- Contact sessions for children in care
- Parties, weddings and receptions
- Social services contact sessions
- Rugby tots
- Weight watchers
- Private hire for volleyball & badminton
- Training seminars for colleges & businesses
- NHS health clinics for the elderly
- Sunrise – community project for local elderly residents
- Day time community group for the elderly
- CGL – consultations with clients

From March 2020 our building was closed in the first lockdown and so we were unable to hire rooms in the building. As restrictions lifted we were able to welcome back a few of our regular hirers who were able to operate under Covid-19 restrictions with strict Covid-19 risk assessments in place. These included Pilates, Line dancing, Weight Watchers and a community exercise group for the elderly.

Support for UK Organisations

We provide financial help for a number of UK based organisations. These include Evangelical Alliance, Pioneer Network & 24-7 Prayer.

Support for Overseas Organisations

We provide regular financial support to organisations providing Christian care elsewhere in the world. These include:

- To Kenya With Love: A charity which runs a nursery and primary school, sponsors pupils through high school and supports various community works in Kisumu, Kenya.
- Victory Church, Gjakove, Kosova. This includes sending teams to help with social projects, children's work and food parcels. It also involves training and teaching leaders in the church.
- 24-7 Prayer: An international, interdenominational movement of prayer, mission and justice. It operates in over half the countries on Earth.

Financial Review

Due to the Coronavirus restrictions, Hope Church has for most of the year been unable to conduct its operations or even church services in the usual way. Despite such restrictions, the giving has remained at the same underlying level once cash offerings are adjusted for. This has enabled us to continue to support the activities of the church, particularly those in our local community. Most of our income comes through the members of Hope Church which has allowed us to not only maintain our existing commitments but to continue to further our aims and objectives as a charity. Once again we are very encouraged by the income and continued generosity of our members.

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With total income for the year at £164,359 (2019: £201,259) and expenditure at £179,063 (2019: £198,192), this resulted in a deficit for the year of £14,703 (2019: surplus £3,067). Total reserves at the end of the year were £361,590 (2019: £376,293), of which £5,863 was restricted (2019: £11,252).

Reserves Policy

In conjunction with the Finance Team, the Trustees have established a reserves policy based on the risks on income. It was agreed this figure should be set at 10% of the previous year's income as this would more accurately reflect the actual risk (loss of income due to reduced giving), exceeding the previous amounts calculated and has the advantage that it is understandable and easy to calculate. In addition, it was confirmed that this reserve would be subject to review at least annually by the trustees.

Based on that policy, reserves would be £20,100 (12% of operating costs excluding depreciation). At the end of the year, the church had general fund net current assets of £48,780 (2019: £66,174) in accordance with this policy.

Risk Statement

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

Structure, Governance and Management

The make up of the current trustees is shown on the company information page.

New Trustees are appointed as follows:

- The proposed Trustee must first be recognised as someone who subscribes to the Statement of Faith as set out in the Memorandum and Articles of Association of Diss Christian Community Church (We Are Hope Church).
- The proposed Trustee is put forward to the leadership team of Hope Church.
- After discussion the proposed Trustee is invited to become a Trustee.
- If the proposed Trustee accepts the invitation, two references will be followed up by the existing trustees or staff, from people who have known the new proposed trustee in a position of trust for at least five years.
- The new Trustee is appointed by a resolution at a meeting of Trustees at which there is a majority of the Trustees present. This is formally documented via a Memorandum of appointment of new Trustees.

Decisions regarding finance, policies, legal requirements and buildings are made by the trustees during their quarterly meetings. The finance team works alongside the trust by helping them set, manage and review budgets throughout the year.

Public Benefit Statement

In planning the activities the Directors have had regard to the guidance on public benefit issued by the Charity Commission. The principles contained in that guidance are fundamental to Diss Christian Community Church's operation as a charity - as is shown by the original objects and the reported activities for the year under review.

**DISS CHRISTIAN COMMUNITY CHURCH
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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

Responsibilities of trustees under company law

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

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

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

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

Approval

This report was approved by the Trustees on 21 September 2021 and signed on their behalf by:

Nicola Knight (Acting Chairperson June 2021)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
DISS CHRISTIAN COMMUNITY CHURCH
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 10 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

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.

Jacob Farley ACA

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 22 September 2021

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	146,768	6,963	153,731	171,617
Charitable activities	4	3,008	-	3,008	6,900
Other trading activities	5	6,932	-	6,932	22,341
Investments		44	-	44	89
Other income	6	645	-	645	312
Total income and endowments		157,396	6,963	164,359	201,259
EXPENDITURE ON:					
Charitable activities	7	163,970	15,093	179,063	198,192
Total expenditure		163,970	15,093	179,063	198,192
Net income/(expenditure)		(6,573)	(8,130)	(14,703)	3,067
Transfers between funds	15	(2,740)	2,740	-	-
Net movement in funds		(9,314)	(5,390)	(14,703)	3,067
Reconciliation of funds:					
Total funds brought forward		365,041	11,252	376,293	373,226
Total funds carried forward	15	355,727	5,863	361,590	376,293

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

All income and expenditure derive from continuing operations.

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

The notes on page 12 - 21 form part of these accounts.

DISS CHRISTIAN COMMUNITY CHURCH

working name: **WE ARE HOPE CHURCH**

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS					
Tangible assets	9	301,949	-	301,949	291,438
		<u>301,949</u>	<u>-</u>	<u>301,949</u>	<u>291,438</u>
CURRENT ASSETS					
Stock	10	230	-	230	620
Debtors	11	7,239	-	7,239	10,326
Cash at bank and in hand	12	55,053	5,863	60,916	87,934
		62,523	5,863	68,385	98,880
CREDITORS: Amounts falling due within one year	13	(8,745)	-	(8,745)	(14,026)
Net current assets / (liabilities)		<u>53,778</u>	<u>5,863</u>	<u>59,640</u>	<u>84,854</u>
Total assets less current liabilities		<u>355,727</u>	<u>5,863</u>	<u>361,590</u>	<u>376,292</u>
TOTAL NET ASSETS		<u>355,727</u>	<u>5,863</u>	<u>361,590</u>	<u>376,293</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		48,780	-	48,780	66,174
Designated funds		306,947	-	306,947	298,866
Pension reserve		-	-	-	-
Revaluation reserve		-	-	-	-
		<u>355,727</u>	<u>-</u>	<u>355,727</u>	<u>365,040</u>
Restricted Funds		<u>-</u>	<u>5,863</u>	<u>5,863</u>	<u>11,252</u>
		<u>355,727</u>	<u>5,863</u>	<u>361,590</u>	<u>376,293</u>

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 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Nicola Knight

Date: 21 September 2021

Company number: 07027443

Charity number: 1132992

The notes on page 12 - 21 form part of these accounts.

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

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

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Goods donated for resale are recognised as income at the point of sale (as the sale proceeds cannot be estimated reliably before the goods are sold). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the rental of church property.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises gains arising from the disposal of tangible fixed assets and other miscellaneous receipts.

DISS CHRISTIAN COMMUNITY CHURCH
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2 Accounting Policies (continued)

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £250 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Vehicles	Over 4 to 5 years
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks

Stocks of goods purchased for re-sale are stated at the lower of cost and net realisable value. Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

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

k) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

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3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	127,674	146,187
Donations in kind	680	3,200
Legacies receivable	1,312	-
Income tax recoverable	24,065	22,230
	<u>153,731</u>	<u>171,617</u>

4 Income from charitable activities

	2020	2019
	£	£
Church events	2,542	3,043
Children's and youth work	466	3,857
	<u>3,008</u>	<u>6,900</u>

5 Income from other trading activities

	2020	2019
	£	£
Hall hire income	6,932	22,341

6 Other income

	2020	2019
	£	£
Other income	250	312
Gains on disposal of tangible fixed assets	395	-
	<u>645</u>	<u>312</u>

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7 Charitable expenditure

	2020 £	2019 £
a Costs incurred directly on specific activities		
Church activities		
Employment costs	78,776	70,483
Church events	13,527	18,964
Drop in centre	-	-
Youth and evangelism	2,162	5,467
Sports outreach activities	-	21
Community works	7,869	8,063
Hall hire - Harleston	1,522	6,430
Miscellaneous expenses	3,585	2,403
Donations in kind expensed	1,070	3,110
	<u>108,510</u>	<u>114,942</u>
Grants payable (note 7c)	10,494	21,330
	<u>119,004</u>	<u>136,272</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,520	2,400
Employment costs	18,916	18,715
Building maintenance	8,018	14,482
Utilities	5,426	4,888
Insurance	3,215	3,116
Telephone and postage	1,402	1,200
Office and IT	1,649	2,160
Subscriptions and fees	3,812	2,950
Depreciation	15,101	12,008
	<u>60,059</u>	<u>61,920</u>
Total expenditure	<u>179,063</u>	<u>198,192</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,520 (2019: £2,400); in addition the charity paid £90 (2019: £90) to Stewardship for consultancy services.

c Grants payable

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	10,494	-	10,494
Grants for the relief of poverty	-	-	-
	<u>10,494</u>	<u>-</u>	<u>10,494</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	16,255	2,599	18,854
Grants for the relief of poverty	-	2,476	2,476
	<u>16,255</u>	<u>5,075</u>	<u>21,330</u>

The charity's principal grants to institutions comprised:

	2020 £	2019 £
To Kenya With Love	2,500	3,400
Victory Church, Gjakove, Kosovo	4,240	7,876
24-7 prayer	1,620	1,920
Grants to institutions for less than £1,000 each	2,134	3,059
	<u>10,494</u>	<u>16,255</u>

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8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2019: 5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2020 £
Trustees:				
Graham Blake	32,692	-	1,557	34,249

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2019 £
Trustees:				
Graham Blake	30,465	-	1,408	31,873

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

No other trustees received employment benefits in either the current or preceding year.

9 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Vehicles £	Total 2020 £
Cost				
At 1 January 2020	340,766	73,524	9,400	423,690
Additions	-	25,612	-	25,612
Disposals	-	(395)	-	(395)
At 31 December 2020	<u>340,766</u>	<u>98,741</u>	<u>9,400</u>	<u>448,907</u>
Accumulated depreciation				
At 1 January 2020	66,807	56,045	9,400	132,252
Charge for the year	6,815	8,286	-	15,101
Eliminated on disposal	-	(395)	-	(395)
At 31 December 2020	<u>73,622</u>	<u>63,935</u>	<u>9,400</u>	<u>146,958</u>
Net book value				
At 31 December 2020	<u>267,144</u>	<u>34,806</u>	<u>-</u>	<u>301,949</u>
At 31 December 2019	<u>273,959</u>	<u>17,479</u>	<u>-</u>	<u>291,438</u>

10 Stock

	2020 £	2019 £
Donated goods		
For distribution to beneficiaries	230	620

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11 Debtors: Falling due within one year:

	2020	2019
	£	£
Tax recoverable	6,705	5,319
Other debtors	162	2,342
Prepayments and accrued income	372	2,665
	<u>7,239</u>	<u>10,326</u>

12 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	60,916	87,934

13 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	4,020	9,672
Taxation and social security	2,205	1,954
Accruals	2,520	2,400
Grant obligations	-	-
	<u>8,745</u>	<u>14,026</u>

14 Pension commitments

During the year employer's pension contributions totalling £3,238 (2019: £2,921) were payable to defined contribution personal pension schemes. £340 (2019: £131) of pension contributions were owing at the balance sheet date.

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15 Funds

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

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Capital asset fund	291,438	-	(15,101)	25,612	-	301,949
Welfare fund	28	1,855	(1,831)	600	-	652
Mission Support Fund	-	-	-	3,930	-	3,930
Community Works	7,214	680	(1,070)	(6,594)	-	230
Jays Green	186	-	-	-	-	186
	298,866	2,535	(18,002)	23,548	-	306,947
<i>General Unrestricted Funds</i>	66,175	154,861	(145,968)	(26,288)		48,780
Total Unrestricted Funds	365,041	157,396	(163,970)	(2,740)	-	355,727
<i>Restricted Funds</i>						
Building Fund	9,296	-	(1,689)	(6,984)	-	623
Mission Support	296	96	(392)	-	-	-
Community Works	1,614	1,353	(7,869)	9,724	-	4,822
Love Gives	47	3,064	(2,703)	-	-	408
Kosovo Church	-	2,450	(2,440)	-	-	10
	11,252	6,963	(15,093)	2,740	-	5,863
Aggregate of funds	376,293	164,359	(179,063)	-	-	361,590

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2020 £
Tangible fixed assets	-	301,949	-	301,949
Stock	-	230	-	230
Debtors	7,239	-	-	7,239
Cash at bank and in hand	50,286	4,768	5,863	60,916
Creditors falling due within one year	(8,745)	-	-	(8,745)
	48,780	306,947	5,863	361,590

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Capital asset fund	293,795	-	(12,008)	9,652	-	291,438
Welfare fund	-	-	(572)	600	-	28
Mission Support Fund	-	-	-	-	-	-
Community Works	3,574	3,200	(3,110)	3,550	-	7,214
Jays Green	186	-	-	-	-	186
	<u>297,554</u>	<u>3,200</u>	<u>(15,690)</u>	<u>13,802</u>	<u>-</u>	<u>298,866</u>
<i>General Unrestricted Funds</i>	<u>62,958</u>	<u>184,000</u>	<u>(166,881)</u>	<u>(13,902)</u>		<u>66,175</u>
Total Unrestricted Funds	<u>360,512</u>	<u>187,200</u>	<u>(182,571)</u>	<u>(100)</u>	<u>-</u>	<u>365,041</u>
<i>Restricted Funds</i>						
Building Fund	9,296	-	-	-	-	9,296
Mission Support	200	96	-	-	-	296
Community Works	2,908	6,769	(8,063)	-	-	1,614
Love Gives	310	1,639	(2,002)	100	-	47
Kosovo Church	-	5,556	(5,556)	-	-	-
	<u>12,714</u>	<u>14,059</u>	<u>(15,621)</u>	<u>100</u>	<u>-</u>	<u>11,252</u>
Aggregate of funds	<u>373,226</u>	<u>201,259</u>	<u>(198,192)</u>	<u>-</u>	<u>-</u>	<u>376,293</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		<u>Restricted funds</u>	<u>2019</u>
	<u>General funds</u>	<u>Designated funds</u>	<u>funds</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>	
Tangible fixed assets	-	291,439	-	291,438
Stock	-	620	-	620
Debtors	10,326	-	-	10,326
Cash at bank and in hand	69,874	6,807	11,252	87,934
Creditors falling due within one year	(14,026)	-	-	(14,026)
	<u>66,174</u>	<u>298,866</u>	<u>11,252</u>	<u>376,293</u>

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15 Funds (continued)

The Capital Asset Fund is an unrestricted fund designated by the Trustees to maintain asset carrying values.

The Welfare Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on individuals who require relief

The Mission support Fund is an unrestricted fund designated by the Trustees to allow for future grants.

The Community Works Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on the community

The Jays Green Fund is an unrestricted fund designated by the Trustees to allow for future expenditure on the Toddler Group.

The Building Fund is a restricted fund to allow for future expenditure on building projects. Most of the amounts came from a gift day in 2017 for a project that the Trustees no longer believe is viable, particularly following the UK's exit from the EU. Following a discussion last year, we have identified where possible the donors asking if they would like their donation returned or if they would be happy for their contribution to be transferred to the general fund. The transfer out is for amounts requested to be refunded or to be transferred moved into the general fund

The Mission Support Fund is a restricted fund to allow for future expenditure on support of those working in missions that further the

The Community Works Fund is a restricted fund to allow for future expenditure on the community projects.

The Love Gives Fund is a restricted fund to allow for future expenditure on the community projects.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £6,900 (2019: £10,410) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2019: £nil) were paid to, or for, the trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this

During the year the charity also made the following payments to, or for, related parties:

- a) V Blake, who is closely related to Graham Blake, who is a trustee, received rent of £4,800 (2019: £4,800) from the charity for a property used by the charity to provide community works project related activity.

Except as disclosed in note 8 'Analysis of staff costs', there have been no other transactions with related parties during the year.

17 Members

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

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds				Unrestricted funds			
		General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Designated 2019 £	Restricted 2019 £	Total 2019 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	144,233	2,535	6,963	153,731	154,357	3,200	14,059	171,617
Charitable activities	4	3,008	-	-	3,008	6,900	-	-	6,900
Other trading activities	5	6,932	-	-	6,932	22,341	-	-	22,341
Investments		44	-	-	44	89	-	-	89
Other income	6	645	-	-	645	312	-	-	312
Total income and endowments		154,861	2,535	6,963	164,359	184,000	3,200	14,059	201,259
EXPENDITURE ON:									
Charitable activities:	7	145,968	18,002	15,093	179,063	166,881	15,690	15,621	198,192
Total Expenditure		145,968	18,002	15,093	179,063	166,881	15,690	15,621	198,192
Net income/(expenditure)		8,893	(15,467)	(8,130)	(14,703)	17,119	(12,490)	(1,562)	3,067
Transfers between funds	15	(26,288)	23,548	2,740	-	(13,902)	13,802	100	-
Net movement in funds		(17,395)	8,081	(5,390)	(14,703)	3,217	1,312	(1,462)	3,067
Reconciliation of funds:									
Total funds brought forward		66,175	298,866	11,252	376,293	62,958	297,554	12,714	373,226
Total funds carried forward	15	48,780	306,947	5,863	361,590	66,175	298,866	11,252	376,293