

Diss Christian Community Church
working as:

We Are Hope Church

Report and Accounts
Year ended 31 December 2022

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 2022

Trustees	Nicola Jane Knight (Chair) Graham Blake Stephen Card Steve Connellan (resigned 1 August 2022) Diane Dukes (appointed 1 December 2022) Trevor Musk Martin Roden
Key Staff	Graham Blake
Governing Document	Memorandum and Articles of Association dated 23 September 2009
Company Registration Number	07027443
Charity Registration Number	1132992
Principal Address and Registered Office	Vinces Road Diss Norfolk IP22 4HQ
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	CAF Bank Limited

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DISS CHRISTIAN COMMUNITY CHURCH
(working name We Are Hope Church since Feb 2018)

Incorporated Charitable Trust

Company No. 07027443

Registered Charity Number 1132992

REPORT OF THE TRUSTEES FOR THE PERIOD ENDING 31 DECEMBER 2022

The Trustees have pleasure in submitting the Report and Accounts of the Charity for the year ended 31 December 2022.

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 250 adults and children. This includes a full teaching programme for around 50 children and young people aged 2–16 years. Our congregation meets every week at our Hope Church building in Vincennes Road, Diss.

With Covid-19 almost behind us, all restrictions have been lifted and we are now fully operational regarding our Sunday services. We no longer pre-record our Sunday services but record our Sunday messages both visually and audibly. These then go onto Spotify, Facebook and YouTube with clips also going onto Instagram.

This year we ran a summer programme with a day at the beach, a fun weekend at the farm and a seven-week small group programme with various activities. All of these proved to be very positive. By the end of the year we were beginning to really gain momentum and our weekend Sunday meetings have been starting to feel like they were before Covid began.

As part of us being part of Pioneer we launched Pioneer East and our senior leader has become the leader of this latest Pioneer Region. We have also gone into partnership with a CIC called Hope Raisers. Hope Raisers are partnering with charity Hope into Action and the aim is to purchase a house in the area to provide living accommodation for those in need.

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 continue to be a vital way of keeping the church connected. Some groups have continued to meet via Zoom following Covid-19 using resources supplied to them from the church leadership team and but most have re-started meeting in person again as they have felt comfortable to. The group members report feeling 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 (until July 2022)
- A part-time Administration Manager
- A part-time Children & Youth Coordinator
- A part-time Youth Leader
- A part-time Online Media Support worker
- A part-time cleaner

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

Our children's work has continued to flourish during 2022. Our programmes have been established well and have been growing; with many reaching or near capacity. These were all run by the children's leader and groups of volunteers.

Sunday Kids church is going very well. We are regularly seeing more families join the Church and our Sunday morning kids' groups are growing seemingly week on week. We have a fantastic and energetic team that run the crèche, Building Blocks (ages 3-5) and Solid (ages 5-11) groups each week overseen by two children's leaders and two helpers to ensure we more than meet the required adult to child ratio.

Kids connect is a children's connect group for children in the church aged 6 – 11. The children are put in 'huddle' like groups and encouraged to pray out loud, they learn about worship through song & dance and learn more about the Bible through stories, discussion and craft. The group also has a sport element and we have also this year introduced dinner for the children. This was to help with the cost-of-living crisis; this has meant we have also extended the times of the group.

The children's leader took the decision to change FNK (Friday Night Kids) to once every half term instead of monthly. The group continues to be popular with an average of 45-50 children each event. The children are from church families but mainly from the community, with an average of around 70% coming from the wider community. Children attend and enjoy an evening of fun games, sports, craft and listening to a short Bible-based talk as well as other activities.

In the summer, we ran a week's holiday club. The club was well attended, and we had very good feedback. We took the decision to run the club directly before the Church Family Fun Day to see if families that attended holiday club would then come to the Fun Day; this idea was successful and will be repeated next year. The holiday club consisted of bible stories and talks, games, craziness such as ice bucket challenges for leaders, crafts, sports, competitions, inflatables and much more. The club was run by a great team of volunteers and all the children and team had fun and were blessed. We also had a team member solely for prayer support which was a real blessing.

Parents and Toddlers group

'Little Sparks' continues to be extremely popular. The group has re-established itself very successfully and regularly connects with 40–50 families each Thursday morning in Diss for toddler activities, messy play, stories, craft and singing.

The Mums and Young Babies group also continues to be popular. Mums and Babies meet in a more intimate setting at Hope Church in Diss, offering an incredibly needed support group for them. The group also offers singing and snack where appropriate.

Who Let The Dads Out? is a monthly baby/toddler & kids' group. The men get together with their children, have breakfast, do crafts, play games and have free play time. There are plans to expand this group due to the need in other areas.

All groups are staffed by volunteers from the church and have input from the children's leader. 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.

The future

We are currently in discussion with three primary schools with the aim of introducing a new look work with the schools including leading acts of collective worship, running/attending R.E. lessons and potential mentoring programmes.

We are also aiming to start a new small group for children within the church. This group will aim to help the children understand and know the Bible better, develop gifts and talents and fall more in love with Jesus. When this group is established we will be aiming to expand Kids Connect to have more children from the community invited through relationships. We are also looking to run a reading breakfast where children who attend will receive a light breakfast, read age-appropriate Christian books and then review them, with the findings being fed back to parents. We also aim to run another holiday club during 2023.

Youth

Hope Church Youth Group continued to meet in person every week on a Sunday evening. The aim of this has been to help our young people connect with each other and enjoy socialising together. As this vibrant programme has developed throughout the year, the young people have developed strong friendships in the group and enjoyed learning from the Bible and praying in small groups through discipleship. This has been assisted with a strong team of volunteers who have a passion for youth work.

Sunday mornings are enjoyed by the youth that attend church with their families. They feel they have their own space in the building which has encouraged them to consistently attend church.

We have maintained our connection with Diss and Harleston High Schools, by attending prayer meetings at Diss High and running a weekly games club at Harleston Sancroft Academy. We are delighted to have grown our mentoring within Harleston Sancroft Academy with the TLG (Transforming Lives for Good) Early Intervention programme. This programme provides mental wellbeing support for one pupil per coach for one hour a week. We have a coaching team of five people from Hope Church who will be trained by TLG for coaching to start in 2023. This programme has potential to grow with the addition of more volunteers.

A new youth café style event started this year called The Hangout. This is a monthly Friday night youth club where we invite the young people we see at Harleston Sancroft Academy and friends of the church youth to help build relationships. The church youth have attended this, but we are still looking to grow to reach more young people from the community.

Newday was well attended after the 2 year absence because of COVID. This is a major Christian youth camp that takes place at the Norfolk showground, welcoming thousands of young people. Seventeen young people from Hope Church enjoyed this week and it has become an exciting annual event that our young people and the youth work team look forward to. We had three young people baptised because of their experience of Newday!

Community Works

Community Works continues to meet needs in the communities of Diss, Harleston and surrounding villages. Our main operation centres around the Acts 435 Charity and the provision of Starter Packs. Acts 435 is a Christian giving website that allows people to give money directly to others, and 100% of what is donated via Acts 435 goes directly to those in need. Acts 435 seeks to work primarily through local churches and to be a resource for them as they reach out to their local community. Local churches, charities and care professionals are well placed to know who is in genuine need in their community - a key part of how Acts 435 works - and also help spread the word to potential donors in their congregations and networks. We work by referral from Community Connectors, care professionals and Support Workers. When a need is referred, it is placed on the Acts 435 website and donors from around the country can give. Once the item is fully funded, we can then purchase the item and have it delivered straight to the client, removing the need for the client to handle money.

Throughout 2022 we have helped 21 referees through Acts 435 with items as diverse as beds, sofas, carpet or even getting someone mobile by paying to fix his car brakes. Starter Packs are provided to those being rehoused from such as local hostels or The Refuge. These contain all the basic kitchen utensils and small appliances. We have noticed an increase in demand due to many local Ukrainian families reaching the end of their stay with their hosts and being found accommodation in their communities. We have averaged around two Starter Packs every month, each one costing around £100.

We have been very blessed to have been allowed to keep The Workshop. Since Covid, we have renamed it Diss Community Workshop. A local business continues to allow The Workshop to remain in its current location - for which we are very grateful. This also has the benefit of some upstairs storage which can be used for the Starter Packs. The Workshop started slowly after lockdown, but we have found a sudden increase in interest and we are now at full capacity and starting to operate a waiting list. During the summer and autumn we also ran a very successful evening upcycling course which attracted several women from the local area and we will probably repeat it this coming summer. The Workshop meets need in that it provides community for both men and women struggling with isolation and mental health issues. Many of our members have been bereaved, live alone or are unemployed and lonely. Service users have said The Workshop is a 'life saver', 'I don't know what I would have done without it,' 'I wouldn't miss it for anything.'

The Community Café, Friday Lunch and Fare Share Food.

This has been a year of much change and growth.

As more and more people came to the Fare Share Fridays, it became clear that the upstairs lounge was no longer suitable and the coffee area was permanently moved to the main hall and renamed the Community Café. In the course of the year, we decided to open on Mondays as well and although there is no Tesco food available, we do have donated sandwiches, pastries and cakes from Greggs which have proved very popular. Mondays are not as busy as Fridays but we still regularly have up to thirty people, including young families. Some of these also come to Little Sparks so it's great to see them connecting with different parts of the Hope Church community.

Friday mornings continue to be very busy, regularly attracting 60+ people. Some come for the food, especially with the cost of living being so high, but others have said that it's the company which is most important to them. We have all sorts of visitors - a group of elderly ladies who have their 'coffee morning' there, families with children, church members, men from the local hostels and others, too. It's a real mixture but it works. We are regularly able to pray for people and around half a dozen now regularly attend Sunday services. Some have made a profession of faith. A good number of NT bibles and copies of 'Why Jesus?' have been taken by visitors and have often provided an introduction to conversations about following Jesus.

Foodbank use has grown a lot recently, and clients now often stay for coffee, too: it's great that they feel confident to do so. The wider church has become more involved in supporting those in need through the 'Shampoo and shower gel on Sunday' initiative in which those who attend on Sunday are encouraged to donate one toiletry item. It's given us the scope to be able to give these to those who struggle to afford such things as shampoo, toothpaste etc – both Foodbank clients and others. The children's clothes bank has been well-used as well and we always have a stock of basic food to give to those who just need something to tide them over.

In the autumn, we launched the 'Friday light lunch' with a suggested minimum donation of £1 and this has attracted varying numbers, sometimes up to 30-35 but occasionally only in the high teens. Donations normally cover the cost of the food but a generous contribution one week subsidises a shortfall on another. We find that people often linger over the meal so it's a great opportunity to socialise as well as have food which ranges from home-made soup, jacket potatoes with toppings and pasta bowls (followed by cake and a hot drink!). If there's extra food, diners often take a 'doggy bag' home to have another meal for later.

One of the highlights of the year has to be the lunch on Christmas Day! More than forty people attended (some came to the service beforehand) and enjoyed a turkey dinner with all the trimmings, with puddings and mince pies to follow. Afterwards, most stayed on to watch a Christmas film and have sausage rolls and more mince pies at the end. Thanks are due to the amazing volunteers who worked so hard on the day itself and the day before getting everything ready. It would be lovely to make this an annual event as it was appreciated so much.

It continues to be such a privilege to be able to serve in this way and great that more volunteers have come on board, some of whom were originally visitors to Foodbank or the Community Café themselves. Our prayer is always that we will continue to show acceptance, love and grace to anyone and everyone who comes through the door.

Hire of the Church Centre

Our Centre is a valuable resource for the local community and 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
- Children's parties
- Social services contact sessions
- Waveney Words
- Parkinson's table tennis support group
- Private hire for volleyball & badminton
- Training seminars for colleges & businesses
- NHS health clinics for the elderly
- Daytime community group for the elderly
- CGL – consultations with clients

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, offers sponsorship of pupils through their education journey 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. We specifically support a family

from our church who have moved to Peru on mission at the start of 2022 to develop 24-7 Prayer Peru.

Financial Review

Coming out of the Covid-19 pandemic has been a slow process over the past year with many still reluctant to return to meeting in person especially at the start of 2022, and it has been challenging at times to ensure we balance lower church attendance and naturally lower income from the building hire with a gradual increase in our activities during 2022 to ensure we fulfil our objectives and continue to increase our community engagement and support especially in such a difficult economic climate. Budgets that were set prior to the war in Ukraine and all the other challenges that 2022 brought have been closely monitored, and thanks to the faithful giving of our congregation we have finished the year in a fairly balanced position, with a swelling congregation towards the end of the year giving hope for 2023.

Income for the year was £183,994 which was £25,231 more than 2021, mainly due to an increase in restricted donations. Expenditure for the year was £200,769, (2021: £196,318), which was slightly more than the previous year and left us operating at a deficit of £16,775. This was due to the drop in unrestricted donations that fund the majority of our activities but was a budgeted deficit that still leaves us in a strong position going into 2023.

Reserves Policy

In conjunction with the Finance Team, the Trustees have established a reserves policy based on the risks to income. It was agreed that this figure should be set at 10% of next year's budgeted unrestricted income as this would more accurately reflect the actual risk (loss of income due to reduced giving), 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.

The reserves figure would therefore be in the region of £16,000. At year end the charity had £22,031 unrestricted cash.

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 Trust currently has the following Trustees:

Nicola Knight (chair)
G Blake
S Card
Martin Roden
Steve Connellan (resigned July 2022)
Trevor Musk
Diane Dukes (appointed December 2022)

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 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 in December 2008. 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.

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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 and signed on their behalf by:

Nicola Knight

Nicola Knight (Chairperson)

Date: 18 July 2023

**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 2022 on pages 10 to 20 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.

Sarah Crispin

Sarah Crispin ACA

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 19 July 2023

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	134,927	26,748	161,675	149,389
Charitable activities	4	2,649	-	2,649	1,831
Other trading activities	5	16,959	-	16,959	6,592
Investments		111	-	111	4
Other income	6	2,600	-	2,600	947
Total income and endowments		157,246	26,748	183,994	158,763
EXPENDITURE ON:					
Charitable activities	7	182,041	18,728	200,769	196,318
Total expenditure		182,041	18,728	200,769	196,318
Net income/(expenditure)		(24,795)	8,020	(16,775)	(37,555)
Transfers between funds	15	(2,760)	2,760	-	-
Net movement in funds		(27,555)	10,780	(16,775)	(37,555)
Reconciliation of funds:					
Total funds brought forward		320,678	3,356	324,034	361,590
Total funds carried forward	15	293,123	14,136	307,260	324,034

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 - 20 form part of these accounts.

DISS CHRISTIAN COMMUNITY CHURCH

working name: **WE ARE HOPE CHURCH**

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	10	270,123	-	270,123	285,844
		<u>270,123</u>	<u>-</u>	<u>270,123</u>	<u>285,844</u>
CURRENT ASSETS					
Debtors	11	8,941	-	8,941	7,775
Cash at bank and in hand	12	21,386	14,136	35,522	37,256
		30,326	14,136	44,463	45,031
CREDITORS: Amounts falling due within one year	13	(7,326)	-	(7,326)	(6,841)
Net current assets / (liabilities)		<u>23,000</u>	<u>14,136</u>	<u>37,136</u>	<u>38,190</u>
Total assets less current liabilities		<u>293,123</u>	<u>14,136</u>	<u>307,260</u>	<u>324,034</u>
TOTAL NET ASSETS		<u>293,123</u>	<u>14,136</u>	<u>307,260</u>	<u>324,034</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		22,031	-	22,031	33,918
Designated funds		271,092	-	271,092	286,760
		<u>293,123</u>	<u>-</u>	<u>293,123</u>	<u>320,678</u>
Restricted Funds		<u>-</u>	<u>14,136</u>	<u>14,136</u>	<u>3,356</u>
		<u>293,123</u>	<u>14,136</u>	<u>307,260</u>	<u>324,034</u>

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 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:

- (a) ensuring that the charitable company keeps accounting records which 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 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

Nicola Knight

Date: 18 July 2023

Company number: 07027443

Charity number: 1132992

The notes on page 12 - 20 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 2022

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.

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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

	2022	2021
	£	£
Donations of cash and similar	123,713	125,817
Donations in kind	-	170
Other grants receivable	14,692	-
Legacies receivable	-	917
Income tax recoverable	23,270	22,485
	<u>161,675</u>	<u>149,389</u>

4 Income from charitable activities

	2022	2021
	£	£
Church events	570	255
Children's and youth work	2,079	1,576
	<u>2,649</u>	<u>1,831</u>

5 Income from other trading activities

	2022	2021
	£	£
Hall hire income	16,959	6,592

6 Other income

	2022	2021
	£	£
Other income	-	947
Gains on disposal of tangible fixed assets	2,600	-
	<u>2,600</u>	<u>947</u>

7 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Church activities		
Employment costs	85,983	82,556
Church events	12,854	15,103
Youth and evangelism	4,264	2,825
Sports outreach activities	25	-
Community works	1,621	7,026
Hall hire - Harleston	22	636
Other ministry costs	4,943	-
Miscellaneous expenses	1,666	3,212
Donations in kind expensed	-	400
	<u>111,377</u>	<u>111,758</u>
Grants payable (note 7c)	26,408	16,915
	<u>137,785</u>	<u>128,674</u>

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FOR THE YEAR ENDED 31 DECEMBER 2022

7 Charitable expenditure (continued)

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	2,760	2,520
Employment costs	18,945	22,008
Building maintenance	9,396	15,355
Utilities	5,324	347
Insurance	3,436	3,297
Telephone and postage	1,250	1,627
Office and IT	1,879	1,607
Subscriptions and fees	4,272	4,319
Depreciation	15,721	16,565
	<u>62,984</u>	<u>67,645</u>
Total expenditure	<u>200,769</u>	<u>196,318</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,760 (2021: £2,520); in addition the charity paid £120 (2021: £90) to Stewardship for consultancy services.

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	11,620	7,250	18,870
Grants for the relief of poverty	2,407	5,131	7,538
	<u>14,027</u>	<u>12,381</u>	<u>26,408</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	11,554	5,361	16,915
Grants for the relief of poverty	-	-	-
	<u>11,554</u>	<u>5,361</u>	<u>16,915</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
To Kenya With Love	2,900	3,050
Victory Church, Gjakove, Kosovo	5,850	6,875
24-7 prayer	1,620	1,620
Grants to institutions for less than £1,000 each	3,657	9
	<u>14,027</u>	<u>11,554</u>

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 (2021: 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	2022 £
Trustees:				
Graham Blake	33,932	-	1,557	35,489

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

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2021 £
Trustees:				
Graham Blake	32,692	-	1,557	34,249

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

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

9 Acting as agent

On occasion the charity receives money on behalf of other charities or individuals in need, which it banks and then pays out to these charities. This income is received as agent for these other charities or individuals and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for several individuals and, in that capacity:

- a) received £2,000 (2021: £nil) and paid £2,000 (2021: £nil)
- b) at the year end the charity owed £nil (2021: £nil)

10 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Vehicles £	Total 2022 £
Cost				
At 1 January 2022	340,766	99,595	9,400	449,761
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2022	<u>340,766</u>	<u>99,595</u>	<u>9,400</u>	<u>449,761</u>
Accumulated depreciation				
At 1 January 2022	80,438	74,080	9,400	163,918
Charge for the year	6,815	8,905	-	15,721
Eliminated on disposal	-	-	-	-
At 31 December 2022	<u>87,253</u>	<u>82,985</u>	<u>9,400</u>	<u>179,638</u>
Net book value				
At 31 December 2022	<u>253,513</u>	<u>16,610</u>	<u>-</u>	<u>270,123</u>
At 31 December 2021	<u>260,328</u>	<u>25,515</u>	<u>-</u>	<u>285,844</u>

11 Debtors: Falling due within one year:

	2022 £	2021 £
Tax recoverable	5,498	5,002
Other debtors	1,257	1,368
Prepayments and accrued income	<u>2,185</u>	<u>1,405</u>
	<u>8,941</u>	<u>7,775</u>

12 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	<u>35,522</u>	<u>37,256</u>
	<u>35,522</u>	<u>37,256</u>

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13 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	700	-
Taxation and social security	1,773	2,350
Accruals	4,853	4,491
	<u>7,326</u>	<u>6,841</u>

14 Pension commitments

During the year employer's pension contributions totalling £3,319 (2021: £3,957) were payable to defined contribution personal pension schemes. £293 (2021: £355) of pension contributions were owing at the balance sheet date.

15 Funds

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Capital asset fund	285,844	-	(15,721)	-	-	270,123
Welfare fund	730	-	(547)	600	-	784
Mission Support Fund	-	-	(4,270)	4,270	-	-
Jays Green	186	-	-	-	-	186
	<u>286,760</u>	<u>-</u>	<u>(20,538)</u>	<u>4,870</u>	<u>-</u>	<u>271,092</u>
<i>General Unrestricted Funds</i>	33,918	157,246	(161,503)	(7,630)	-	22,031
	<u>320,678</u>	<u>157,246</u>	<u>(182,041)</u>	<u>(2,760)</u>	<u>-</u>	<u>293,123</u>
<i>Restricted Funds</i>						
Building Fund	1,083	-	-	1,300	-	2,383
Community Works	836	4,421	(1,621)	-	-	3,637
Love Gives	278	-	-	-	-	278
Diss Supports Ukraine Fund	-	7,600	(5,131)	-	-	2,469
Kosovo Church	1,160	2,250	(4,050)	1,040	-	400
Other restricted funds	-	12,477	(7,927)	420	-	4,970
	<u>3,356</u>	<u>26,748</u>	<u>(18,728)</u>	<u>2,760</u>	<u>-</u>	<u>14,136</u>
Aggregate of funds	<u>324,034</u>	<u>183,994</u>	<u>(200,769)</u>	<u>-</u>	<u>-</u>	<u>307,260</u>

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 £	2022 £
Tangible fixed assets	-	270,123	-	270,123
Debtors	8,941	-	-	8,941
Cash at bank and in hand	20,417	969	14,136	35,522
Creditors falling due within one year	(7,326)	-	-	(7,326)
	<u>22,031</u>	<u>271,092</u>	<u>14,136</u>	<u>307,260</u>

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15 Funds (continued)

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Capital asset fund	301,949	-	(16,565)	460	-	285,844
Welfare fund	652	890	(1,412)	600	-	730
Mission Support Fund	3,930	-	(5,325)	1,395	-	-
Community Works	230	170	(400)	-	-	-
Jays Green	186	-	-	-	-	186
	<u>306,947</u>	<u>1,060</u>	<u>(23,702)</u>	<u>2,455</u>	<u>-</u>	<u>286,760</u>
<i>General Unrestricted Funds</i>	<u>48,780</u>	<u>153,074</u>	<u>(162,271)</u>	<u>(5,664)</u>	<u>-</u>	<u>33,918</u>
Total Unrestricted Funds	<u>355,727</u>	<u>154,134</u>	<u>(185,974)</u>	<u>(3,210)</u>	<u>-</u>	<u>320,678</u>
<i>Restricted Funds</i>						
Building Fund	623	-	-	460	-	1,083
Mission Support	-	96	(96)	-	-	-
Community Works	4,822	290	(7,026)	2,750	-	836
Love Gives	408	1,843	(1,973)	-	-	278
Kosovo Church	10	2,400	(1,250)	-	-	1,160
	<u>5,863</u>	<u>4,629</u>	<u>(10,345)</u>	<u>3,210</u>	<u>-</u>	<u>3,356</u>
Aggregate of funds	<u>361,590</u>	<u>158,763</u>	<u>(196,318)</u>	<u>-</u>	<u>-</u>	<u>324,034</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>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	-	285,844	-	285,844
Debtors	7,775	-	-	7,775
Cash at bank and in hand	28,809	916	7,531	37,256
Creditors falling due within one year	(2,666)	-	(4,175)	(6,841)
	<u>33,918</u>	<u>286,760</u>	<u>3,356</u>	<u>324,034</u>

Designated Funds

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 in times of hardship.

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 projects.

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

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15 Funds (continued)

Restricted Funds

The Building Fund is a restricted fund to allow for future expenditure on building projects. Most of the amounts are from a gift days or donations related to building projects and so donations are held in this fund until needed. The transfer out is for amounts requested to be refunded or to be 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 church's own charitable aims.

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.

The Diss Supporting Ukraine (DSU) fund is was set up to help Ukrainians moving into the area to rebuild lives. The project was set up by a local community group in conjunction with Diss Hope Church to support each other in this undertaking. It was anticipated that at least 100 Ukrainian refugees of all ages will be living within the community within a matter of weeks. It is the aim of this project to help those refugees to rebuild their lives, integrate into the community and achieve their dreams - whatever they may be.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £15,210 (2021: £6,720) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2021: £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 disclosure.

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 £nil (2021: £4,000) 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 2022

	Note		Unrestricted funds	Unrestricted funds	Designated	Restricted	Total	Unrestricted funds	Designated	Restricted	Total
			General	General	2022	2022	2022	General	2021	2021	2021
			£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3		134,927	-	-	26,748	161,675	143,700	1,060	4,629	149,389
Charitable activities	4		2,649	-	-	-	2,649	1,831	-	-	1,831
Other trading activities	5		16,959	-	-	-	16,959	6,592	-	-	6,592
Investments			111	-	-	-	111	4	-	-	4
Other income	6		2,600	-	-	-	2,600	947	-	-	947
Total income and endowments			157,246	-	-	26,748	183,994	153,074	1,060	4,629	158,763
EXPENDITURE ON:											
Charitable activities:	7		161,503	20,538	20,538	18,728	200,769	162,271	23,702	10,345	196,318
Total Expenditure			161,503	20,538	20,538	18,728	200,769	162,271	23,702	10,345	196,318
Net income/(expenditure)			(4,257)	(20,538)	(20,538)	8,020	(16,775)	(9,198)	(22,642)	(5,716)	(37,555)
Transfers between funds	15		(7,630)	4,870	4,870	2,760	-	(5,664)	2,455	3,210	-
Net movement in funds			(11,887)	(15,668)	(15,668)	10,780	(16,775)	(14,862)	(20,187)	(2,506)	(37,555)
Reconciliation of funds:											
Total funds brought forward			33,918	286,760	286,760	3,356	324,034	48,780	306,947	5,863	361,590
Total funds carried forward	15		22,031	271,092	271,092	14,136	307,260	33,918	286,760	3,356	324,034