

Diss Christian Community Church  
working as:

# We Are Hope Church

Report and Accounts  
Year ended 31 December 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**DISS CHRISTIAN COMMUNITY CHURCH**

**working name: WE ARE HOPE CHURCH**

**COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Trustees</b>	Nicola Jane Knight (Chair) Graham Blake (resigned March 2024) Stephen Card Diane Dukes Trevor Musk Martin Roden
<b>Key Staff</b>	Graham Blake Michelle Clarke (from August 2023)
<b>Governing Document</b>	Memorandum and Articles of Association dated 23 September 2009
<b>Company Registration Number</b>	07027443
<b>Charity Registration Number</b>	1132992
<b>Principal Address and Registered Office</b>	Vinces Road Diss Norfolk IP22 4HQ
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	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 2023**

The Trustees have pleasure in submitting the Report and Accounts of the Charity for the year ended 31 December 2023.

**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. We have had one congregation that meets each week. This meeting takes place at our Hope Church building in Vincennes Road, Diss.

Our Sunday messages are audibly recorded, and they are made available on Spotify and Apple Podcast.

This year we also ran a summer programme with a day at the beach, a fun weekend at the farm and a small group programme with various activities.

We are part of the Pioneer Network and, following last year's launch of Pioneer East, our Senior Leader has continued with his role as the leader of the East region. This has grown to three churches with another one in the process of joining.

During 2023 various ministry leads and the leadership team attended several conferences: the Pioneer Annual Leaders' Conference in March in Southampton; we hosted a conference with Rich & Ness Wilson in May and invited the East Pioneer church leaders to a conference in September with guest speaker John Scott.

We are now partnering with Hope Raisers, a CIC. Hope Raisers in turn are partnering with the Hope into Action charity with the aim of purchasing a house to provide living accommodation for those in need. The first house purchase was nearing completion at the end of 2023.

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. Connect groups continue to be a vital way of keeping the church connected. These groups meet in person using resources supplied to them from the church leadership team. All members of connect groups have felt very supported in these groups.

To maintain the effective running of a church we have many people involved. The majority are volunteers; a few are paid by the Trust. This year (see below) we implemented a major overhaul of staff roles. These include:

- A full-time Church Leader
- A full-time Local Church Leader (Appointed August 2023)
- A part-time Operations Manager (30 hours per week, appointed August 2023)
- A full-time Children's & Youth Leader (Appointed August 2023)
- A part-time cleaner

Volunteers also play a vital role 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 2023. Our programmes have been established well and have been growing; with many reaching or near capacity. These are all run by the children's leader and groups of volunteers.

Sunday Kids church is going very well and is also growing. 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 are beyond the required adult to child ratio. We now see an average of 28 children a week.

Kids Connect is a connect group for children associated with church. This group has expanded and now has children aged 4 – 11. The children are put in 'huddle' like groups and encouraged to pray out loud, they learn about worship through song and dance, and learn more about the Bible through stories, discussion, and craft; the group also has a sports element. The group provides dinner every week for attendees as the cost-of-living crisis continues. The group regularly receives positive feedback from families and is making a real difference to family life.

FNK (Friday Night Kids) continues to happen once every half term, this change has been beneficial. The group continues to be popular with an average of 45-50 children each event. The children are from church families and families from the community; with a rising average of around 80% now coming from the community. Children attend and enjoy an evening of fun games, sports, crafts and listening to a short Bible-based talk as well as other activities, including silent discos, dance and biscuit decorating.

In the summer, we ran a five-morning holiday club. The club was well attended, and we had very good feedback. This year's theme was superheroes, many children who attended dressed up as their favourite superhero which was received well by their families. The holiday club featured bible stories and talks, games, craziness such as blended meal games for the leaders, challenges, craft, 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, however we have taken the decision to combine the Wednesday and Thursday group. We now run a parent and toddler group solely on Thursdays. The group is very successful and regularly connects with 40 – 50 families (our capacity) each Thursday morning in Diss. The group consists of toddler appropriate activities, messy play, stories, craft, bubble disco, group snack, story time and singing.

'Who Let The Dads Out?' is a monthly baby/toddler & kids' group targeted at dad, grandads, male carers/guardians and their children. The men get together with their children, have breakfast, make crafts, play games, and have free play time. We have also expanded to another location, Harleston. This group had a slow start but is gathering pace quickly and has a great team of volunteers. WLTD – Harleston meets on the third Saturday of the month.

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 excited about the future of Children's and Youth work here at Hope Church. We are currently in the process of having mentoring coaches go into two schools in the local area. This means that vulnerable children will have the opportunity to be supported with challenging areas at school and at home. The coaches will also be communicating with parents so the opportunity to signpost them to support networks will be invaluable. We are partnering with an organisation called Transforming Lives for Good.

In addition, we want to grow leaders within our groups (adults and teenagers). We are already beginning to see the fruits of this. We also want our leaders to understand that leader activities are not just the going on, but the going somewhere. We want them to be part of the vision moving forward too.

## **Youth**

Hope Church Youth has gone through many changes and now meets on Thursdays, Fridays and Sundays. The youth also attend socials and are encouraged to attend other youth events run by local churches.

Thursday evening is the youth connect group. The aim of the group is to help the youth go deeper in their relationship with God. It is a chance for the youth to ask questions and to be real about who they are and what they believe. The evening consists of dinner, games, teaching, and discussion time. The inclusion of dinner has been a great addition seeing the youth develop good friendships which have spilled out into other areas of their life. The group have developed their prayer life, learnt about who God says they are and are going to be by completing a course called Youth Alpha. The group has a strong team of volunteers with 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. The group has developed and are being taught an overview of the Bible and how it applies to them today.

The Hangout continues but we have made improvements to how this is being run. The group is aiming to run three Fridays a month to add more consistency. The group has various areas now including craft, games, sports, tuckshop and milkshakes, a development of a quiet zone and a special area which has a different activity each week. The group also includes whole group games such as dodgeball or cards and has a short evangelistic talk. We have seen growth in this area, with teenagers attending from the local area.

Newday was well attended. This is a major Christian youth camp that takes place at the Norfolk showground with thousands of young people. 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.

## **The Community Café, Friday Lunch and FareShare food.**

The community cafe has continued to grow with 60+ regularly attending on Fridays and the number for Mondays increasing steadily. During the year, there were quite a few people who came for the first time, and they are now there most weeks, having formed friendship groups.

We are so grateful for donated food from the local Tesco and Greggs, which is very popular with our visitors. As previously, some of our regulars link into other areas of Hope Church, such as Little Sparks and WLTDO. The demographics continue to be varied and we are so blessed to be able to get to know and to serve such a cross-section of our local community. It enables us to have real conversations about faith and to offer prayer. More have made a profession of faith, although it's sometimes difficult to follow these up and provide discipleship, and a few are now coming to the Sunday services. We also have some new volunteers and they have been a real asset to the team.

Foodbank continues to be busy and often serves as a gateway into the cafe. We have been thrilled to welcome some of the asylum seekers who are currently housed in the nearby Park Hotel and some of them have cooked lunch for us on Fridays! They have also used the children's clothes bank and the first

ones to leave have been provided with starter packs, courtesy of Community Works, ready for their new homes in Birmingham, Manchester and other large cities.

Numbers for Friday lunch vary but we normally feed at least thirty people, often more. We have ditched the "suggested minimum donation of £1" and simply have a tin for donations. It seems to work.

It continues to be such a privilege to be able to serve in this way and our prayer is always that we will continue to show acceptance, love and grace to anyone and everyone who comes through the door.

## **Community Works**

Community Works continues to meet need in the communities of Diss, Harleston and surrounding villages.

Our main operations centre around the Acts 435 Charity, the provision of Starter Packs and The Diss Community Workshop.

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 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.

Since the last report, we have processed 10 referrals through Acts 435, mostly for items of furniture for those being rehoused or in dire need.

Starter Packs are provided to those being rehoused such as local hostels or The Refuge. These contain all the basic kitchen utensils and small appliances. We have averaged around two Starter Packs every month, each one costing around £120. We were delighted to receive a contribution towards Starter packs of £800 from the proceeds of the Christmas Elf Village.

The Diss Community Workshop continues to be popular. We run a waiting list for those waiting to join and keep a current membership of 7 people, over which there is insufficient space to work safely. Simply Sound 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. During the summer and autumn, we also ran a very successful evening upcycling course which attracted several folks from the local area. We were very pleased to be awarded funding of £150 from Places for People for a new pillar drill, we also received a £200 grant from South Norfolk Council.

The workshop meets a 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. Some have said that the workshop is a "life saver", "I don't know what I would have done without it", "I wouldn't miss it for anything."

### **Hire of the Church Centre**

Our Centre is a valuable resource for the local community and is hired for several activities. Every day of the week during 2023 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
- U3A Table Tennis
- Parkinson's table tennis support group
- Private hire for volleyball & badminton
- Training seminars for colleges & businesses
- NHS health clinics for the elderly
- Day time community group for the elderly
- CGL – consultations with clients

### **Support for UK Organisations**

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

### **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: 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**

Once again, we are very encouraged by the income and continued generosity of our members. 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.

### **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. At the year end the charity was meeting its reserves 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 Trust currently has the following Trustees:

Nicola Knight (chair)  
Graham Blake (resigned 5 March 2024)  
Stephen Card  
Martin Roden  
Trevor Musk  
Diane Dukes

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.

**Trustees' Responsibilities 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 accounts
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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the Charity and to take 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:

  
N.Knight (Sep 17, 2024 19:14 GMT+1)

.....  
Nicola Knight (Chairperson)

Date: Sep 17, 2024

**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 2023 on pages 11 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Sarah Crispin*  
Sarah Crispin (Sep 20, 2024 12:04 GMT+1)

Sarah Crispin ACA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Sep 20, 2024

**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 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	213,622	17,713	231,335	161,675
Charitable activities	4	6,664	1,419	8,083	2,649
Other trading activities	5	16,273	-	16,273	16,959
Investments		998	-	998	111
Other income	6	(134)	-	(134)	2,600
<b>Total income and endowments</b>		<b>237,423</b>	<b>19,132</b>	<b>256,555</b>	<b>183,994</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	198,878	20,016	218,894	200,769
<b>Total expenditure</b>		<b>198,878</b>	<b>20,016</b>	<b>218,894</b>	<b>200,769</b>
<b>Net income/(expenditure)</b>		<b>38,545</b>	<b>(885)</b>	<b>37,661</b>	<b>(16,775)</b>
<b>Transfers between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		<b>38,545</b>	<b>(885)</b>	<b>37,661</b>	<b>(16,775)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		293,123	14,136	307,260	324,034
<b>Total funds carried forward</b>	15	<b>331,668</b>	<b>13,252</b>	<b>344,920</b>	<b>307,260</b>

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 13 - 19 form part of these accounts.

**DISS CHRISTIAN COMMUNITY CHURCH**

**working name: WE ARE HOPE CHURCH**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	10	257,138	-	257,138	270,123
		<u>257,138</u>	<u>-</u>	<u>257,138</u>	<u>270,123</u>
<b>CURRENT ASSETS</b>					
Debtors	11	29,190	1,687	30,877	8,941
Cash at bank and in hand	12	56,588	12,226	68,815	35,522
		85,779	13,913	99,692	44,463
<b>CREDITORS: Amounts falling due within one year</b>	13	(11,249)	(661)	(11,910)	(7,326)
<b>Net current assets / (liabilities)</b>		<u>74,530</u>	<u>13,252</u>	<u>87,782</u>	<u>37,136</u>
<b>Total assets less current liabilities</b>		<u>331,669</u>	<u>13,252</u>	<u>344,920</u>	<u>307,260</u>
<b>TOTAL NET ASSETS</b>		<u>331,669</u>	<u>13,252</u>	<u>344,920</u>	<u>307,260</u>
<b>FUND BALANCES</b>	15				
Unrestricted Funds					
General funds		69,554	-	69,554	22,031
Designated funds		262,114	-	262,114	271,092
		<u>331,669</u>	<u>-</u>	<u>331,669</u>	<u>293,123</u>
Restricted Funds		<u>-</u>	<u>13,252</u>	<u>13,252</u>	<u>14,136</u>
		<u>331,669</u>	<u>13,252</u>	<u>344,920</u>	<u>307,260</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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:

*N.Knight*  
N.Knight (Sep 17, 2024 19:14 GMT+1)

Nicola Knight

Date: Sep 17, 2024

Company number: 07027443

Charity number: 1132992

The notes on page 13 - 19 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 2023**

**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.

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 includes:

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.

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.

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.

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.

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**2 Accounting Policies (continued)**

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 £1,000 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) 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.

g) 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.

h) 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).

i) 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.

j) 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.

**3 Donations**

	2023 £	2022 £
Donations of cash and similar	192,654	123,713
Other grants receivable	3,886	14,692
Income tax recoverable	34,795	23,270
	<u>231,335</u>	<u>161,675</u>

**4 Income from charitable activities**

	2023 £	2022 £
Church events & activities	2,641	570
Community Works workshop	1,419	-
Children's and youth work	4,023	2,079
	<u>8,083</u>	<u>2,649</u>

**5 Income from other trading activities**

	2023 £	2022 £
Hall hire income	16,273	16,959
	<u>16,273</u>	<u>16,959</u>

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**6 Other income**

	2023 £	2022 £
Profit/ (Loss) on disposal of tangible fixed assets	(134)	2,600
	<u>(134)</u>	<u>2,600</u>

**7 Charitable expenditure**

	2023 £	2022 £
<b>a Costs incurred directly on specific activities</b>		
Church activities		
Employment costs	82,942	85,983
Church events	2,029	1,831
Youth and children	5,539	4,264
Other ministry including Community outreach	7,069	25
Community works	7,821	1,621
Resourcing & development	12,521	17,654
	<u>117,921</u>	<u>111,377</u>
Grants payable (note 7c)	24,822	26,408
	<u>142,743</u>	<u>137,785</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	2,760	2,760
	<u>2,760</u>	<u>2,760</u>
Employment costs	20,841	18,945
Building running costs	25,913	18,156
Office admin and IT	4,925	3,129
Subscriptions and fees	8,487	4,272
Depreciation	13,226	15,721
	<u>76,151</u>	<u>62,984</u>
<b>Total expenditure</b>	<u>218,894</u>	<u>200,769</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,760 (2022: £2,760); in addition the charity paid £125 (2022: £120) to Stewardship for consultancy services.

Due to a change in accounting software, there have been a few minor changes to the categorisation of expenses and the 2022 comparatives have been restated on this basis. There is no impact on the expenditure subtotals.

**c Grants payable**

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	7,651	16,646	24,297
Grants for the relief of poverty	-	525	525
	<u>7,651</u>	<u>17,171</u>	<u>24,822</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2023 £	2022 £
To Kenya With Love	2,905	2,900
Victory Church, Gjakove, Kosovo	3,366	5,850
24-7 prayer	405	1,620
Grants to institutions for less than £1,000 each	975	3,657
	<u>7,651</u>	<u>14,027</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 (2022: 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	2023 £
Trustees:				
Graham Blake	35,087	-	1,557	36,644
Other members of key management	8,773	-	263	9,036
				<u>45,680</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
Graham Blake	33,932	-	1,557	35,489

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 £192 (2022: £2,000) and paid £192 (2022: £2,000)
- b) at the year end the charity owed £nil (2022: £nil)

**10 Tangible fixed assets**

	Freehold Property £	Fixtures, fittings and equipment £	Total 2023 £
Cost			
At 1 January 2023	340,766	99,595	440,361
Additions	-	3,275	3,275
Disposals	-	(8,988)	(8,988)
At 31 December 2023	<u>340,766</u>	<u>93,882</u>	<u>434,648</u>
Accumulated depreciation			
At 1 January 2023	87,253	82,985	170,238
Charge for the year	6,815	6,411	13,226
Eliminated on disposal	-	(5,955)	(5,955)
At 31 December 2023	<u>94,068</u>	<u>83,441</u>	<u>177,510</u>
Net book value			
At 31 December 2023	<u>246,698</u>	<u>10,441</u>	<u>257,138</u>
At 31 December 2022	<u>253,513</u>	<u>16,610</u>	<u>270,123</u>

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**11 Debtors: Falling due within one year:**

	2023	2022
	£	£
Tax recoverable	26,893	5,498
Trade debtors	1,256	1,257
Prepayments and accrued income	2,728	2,185
	<u>30,877</u>	<u>8,941</u>

**12 Cash at Bank and in Hand**

	2023	2022
	£	£
Cash at bank with immediate access	68,815	35,522
	<u>68,815</u>	<u>35,522</u>

**13 Creditors: liabilities falling due within one year**

	2023	2022
	£	£
Trade creditors	4,185	700
Taxation and social security	2,574	1,773
Accruals	5,151	4,853
	<u>11,910</u>	<u>7,326</u>

**14 Pension commitments**

During the year employer's pension contributions totalling £3,368 (2022: £3,319) were payable to defined contribution personal pension schemes. £442 (2022: £293) 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 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Capital asset fund	270,123	-	(13,226)	-	-	256,897
Welfare fund	784	-	(525)	600	-	859
Mission Support Fund	-	-	(16,276)	20,635	-	4,359
Jays Green	186	-	-	(186)	-	-
	<u>271,092</u>	<u>-</u>	<u>(30,027)</u>	<u>21,049</u>	<u>-</u>	<u>262,114</u>
<i>General Unrestricted Funds</i>	<u>22,031</u>	<u>237,423</u>	<u>(168,851)</u>	<u>(21,049)</u>	<u>-</u>	<u>69,554</u>
Total Unrestricted Funds	<u>293,123</u>	<u>237,423</u>	<u>(198,878)</u>	<u>-</u>	<u>-</u>	<u>331,668</u>
<i>Restricted Funds</i>						
Building Fund	2,383	-	-	-	-	2,383
Community Works	3,637	3,161	(4,357)	-	-	2,441
Love Gives	278	-	-	-	-	278
Diss Supports Ukraine Fund	2,469	(839)	(1,630)	-	-	(0)
Kosovo Church	400	15	-	-	-	415
Warmspaces fund	-	2,500	(1,794)	2,081	-	2,788
Taylors Peru fund	-	12,270	(10,646)	-	-	1,623
Other restricted grants	4,970	2,025	(1,589)	(2,081)	-	3,325
	<u>14,136</u>	<u>19,132</u>	<u>(20,016)</u>	<u>-</u>	<u>-</u>	<u>13,252</u>
Aggregate of funds	<u>307,260</u>	<u>256,555</u>	<u>(218,894)</u>	<u>-</u>	<u>-</u>	<u>344,920</u>

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**15 Funds (continued)**

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>		Restricted funds	2023
	General funds	Designated funds	funds	£
	£	£	£	
Tangible fixed assets	-	257,138	-	257,138
Debtors	29,190	-	1,687	30,877
Cash at bank and in hand	51,612	4,976	12,226	68,815
Creditors falling due within one year	(11,249)	-	(661)	(11,910)
	<u>69,554</u>	<u>262,114</u>	<u>13,252</u>	<u>344,920</u>

In the previous 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>	<u>33,918</u>	<u>157,246</u>	<u>(161,503)</u>	<u>(7,630)</u>	<u>-</u>	<u>22,031</u>
Total Unrestricted Funds	<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
Mission Support	-	-	-	-	-	-
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>

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**15 Funds (continued)**

**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>		Restricted funds	2022
	General funds	Designated funds		
	£	£	£	£
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>

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

**Restricted Funds**

The Building Fund is a restricted fund to allow for future expenditure on building projects.

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

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 Ukrainains moving into the area to rebuild lives. The project was

The Kosovo fund is for donations given in support of Victory Church Kosovo.

The Warmspaces fund is for donations & grants specifically to fund the Warmspaces initiative.

The Taylors Peru fund is for donations to the work of our mission partners in Peru

Other restricted grants relates to one-off grants for specific projects.

**16 Transactions with related parties**

During the year the charity:

- a) received donations totalling £24,820 (2022: £15,210) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2022: £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.

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 2023**

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2023	2023	2023	2023	2022	2022	2022	2022
		£	£	£	£	£	£	£	
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	213,622	-	17,713	231,335	134,927	-	26,748	161,675
Charitable activities	4	6,664	-	1,419	8,083	2,649	-	-	2,649
Other trading activities	5	16,273	-	-	16,273	16,959	-	-	16,959
Investments		998	-	-	998	111	-	-	111
Other income	6	(134)	-	-	(134)	2,600	-	-	2,600
<b>Total income and endowments</b>		<b>237,423</b>	<b>-</b>	<b>19,132</b>	<b>256,555</b>	<b>157,246</b>	<b>-</b>	<b>26,748</b>	<b>183,994</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	7	168,851	30,027	20,016	218,894	161,503	20,538	18,728	200,769
<b>Total Expenditure</b>		<b>168,851</b>	<b>30,027</b>	<b>20,016</b>	<b>218,894</b>	<b>161,503</b>	<b>20,538</b>	<b>18,728</b>	<b>200,769</b>
<b>Net income/(expenditure)</b>		<b>68,572</b>	<b>(30,027)</b>	<b>(885)</b>	<b>37,661</b>	<b>(4,257)</b>	<b>(20,538)</b>	<b>8,020</b>	<b>(16,775)</b>
<b>Transfers between funds</b>	15	(21,049)	21,049	-	-	(7,630)	4,870	2,760	-
<b>Net movement in funds</b>		<b>47,523</b>	<b>(8,978)</b>	<b>(885)</b>	<b>37,661</b>	<b>(11,887)</b>	<b>(15,668)</b>	<b>10,780</b>	<b>(16,775)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		22,031	271,092	14,136	307,260	33,918	286,760	3,356	324,034
<b>Total funds carried forward</b>	15	<b>69,554</b>	<b>262,114</b>	<b>13,252</b>	<b>344,920</b>	<b>22,031</b>	<b>271,092</b>	<b>14,136</b>	<b>307,260</b>