

Diss Christian Community Church
working as:

We Are Hope Church

Report and Accounts
Year ended 31 December 2024

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 2024

Trustees	Nicola Knight (Chair) Graham Blake (resigned March 2024) John Bingham (appointed in October 2024) Stephen Card Diane Dukes Trevor Musk Martin Roden
Key Staff	Graham Blake Michelle Clarke
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

Contents	Page
Company Information	1
Trustees' Annual Report	2-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13-20
Detailed Statement of Financial Activities with Comparatives	21

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 2024

The Trustees have pleasure in submitting the Report and Accounts of the Charity for the year ended 31 December 2024.

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 each week at Hope Church building in Vincennes Road, Diss. The style of our meetings is lively worship followed by preaching/teaching from bible.

Our Sunday messages are audibly recorded, and they are available on Spotify, Apple Podcast and our church website.

During the year we saw a number of people come to faith and hosted several baptisms. We also ran a picnic and a fun day at a local farm.

We are part of the Pioneer Network, and our Senior Leader has continued with his role as the leader of the East region and part of the National Team.

During 2024 various leaders of ministries and the leadership team attended several conferences: Annual Leaders Conference in March; we hosted an East Leaders weekend with guest speakers – Paul & Paula Weston in October.

We have continued to partner with Hope Raisers, a CIC. Hope Raisers are partnering with Hope into Action and early in 2024 completed the purchase of a house in the local area. This house has been used to accommodate two people who were being made homeless. These two people have been significantly supported by members of Hope Church and are both now fully active members themselves. This has been a huge success story.

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. 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. Our staff roles are:

- A full-time Church Leader
- A full-time Local Church Leader
- A Part-time Operations Manager (30 hours per week)
- A full-time Children's & Youth Leader
- A part-time cleaner
- A part-time caretaker (Appointed October 2024)

Volunteers are also included in the leadership team, the youth team, the children's team, connect group leaders, the worship/music team, pastoral support, café & FoodShare team, teaching and other church related activities.

Children

Our children's programmes continue to be well attended and many are near capacity. These are all run by the children's leader and groups of volunteers.

Sunday Kids church continues to grow in number and the kids' understanding of Jesus deepens. We are regularly seeing more families join the Church. Our Sunday morning kids' groups are often at full capacity. 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 over the required adult to child ratio.

Kids Connect is a connect group for children associated with church, but we are seeing children from outside of church come along and this has often led to these families joining us on a Sunday. This group has expanded and now has children aged 4 – 11. The children are encouraged to pray out loud and worship songs have been introduced at the start of each session. They are learning about the Bible through stories, discussion, and craft; the group also has a sport element – this helps to build relationships and create opportunities for the older kids to care for the younger ones. The group still provides dinner every week as the cost-of-living crisis continues. The group regularly receives positive feedback from families and they tell us it is making a real difference to family life – it gives parents some free time and it means parents can take kids home and not worry about having to feed them.

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 mainly from the community with a rising average of around 80%. Children attend and enjoy an evening of fun games, sports, craft and listening to a short Bible-based talk as well as other activities, including silent discos, dance, biscuit decorating, and many other fun activities.

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 consisted of bible stories and talks, games, craziness such as blended meal games for 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

We continue to run a parent and toddler group called Little Sparks. The group is very successful and regularly connects with 40 – 50 families (our capacity) each Thursday morning in Diss. This year due to lack of volunteers, we decided to reduce the capacity of this group. As a result, the group has become more intimate, making it less daunting for new mums wanting to bring newborn babies and meet other mums. We are really getting to know the mums, dads and toddlers better because of the consistency of those coming. The group still consists of toddler appropriate activities, messy play, stories, craft, bubble disco, group snack, story time and singing.

Who Let the Dads Out (WLTD0) 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, St John's Church in Harleston. This group had a slow start but is gathering pace and has a great team of volunteers that run the group.

All groups are staffed by volunteers from the church and have input from the children's leader, we are also seeing an increase of volunteers from outside of the church particularly at the Little Sparks and WLTD0 groups.

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 children and youth work is overseen by our newly expanded Safeguarding team.

Youth

Hope Church youth has gone through many changes and now meets Thursdays, Fridays and Sundays. The youth also attend socials and are encouraged to attend other youth events run by local churches. Our youth have also connected with another Pioneer Church in Sheringham. We hope to have regular visits with them.

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 completing a course called Youth Alpha. The group has a strong team of volunteers with a passion for youth work. We have started a youth band and currently, we are allowing the youth to explore being on stage, playing instruments and working together as a band. It's early days but the vision is to build confidence and see where God leads us.

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, currently twice a month. 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 competitive games. Our God spot is the conversations that are taking place with leaders offering to pray for youth about areas in their lives they are finding hard. We have seen growth in this area with teenagers attending from the local area. We are hoping to invite some of these to NewDay25.

Newday24 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 future

We continue to be 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 will mean 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 sign post 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.

The Community café, Friday lunch and Fare-Share food.

The community cafe has continued to grow with 60+ regularly attending on Fridays and the number for Mondays increasing steadily. We continue to see new people coming on both days and it's becoming a place where visitors find friendship, company and a safe place.

We are now receiving donated food from Tesco, Aldi, Warburton's and Greggs which is a bit of a lifeline for some in the community. We have recently noticed that a queue is forming well before opening time on both Mondays and Fridays which, we think, is indicative of the importance of the free food. Virtually everyone stays on for a drink and this gives the opportunity to get to know people better.

Some of our regulars continue to link into other areas of Hope Church, such as Little Sparks and WLTD. Several families send their children to Kids Connect/Hangout and some regularly come to the Sunday service. As before, we seek to have real conversations about faith and to offer prayer, and we have started to give Bibles to those who show an interest in what it means to follow Jesus.

Those who serve on both days are a real blessing – most from Hope Church but several who are not and we pray that those who are not yet Christians will find faith, too. One of these individuals works for a charity which supports those who need help with budgeting and finance. He is in the café every Monday talking to many of the regulars and offering support.

We always cater for at least 40 people at Friday lunch. We have a tin for donations which generally covers the cost.

It continues to be such a privilege to be able to serve in this way and our prayer is always that this will be a gateway for many to find a heavenly father who loves them unconditionally and who longs to have a personal relationship with them. We aim as a team always to show love, non-judgemental acceptance and grace to anyone and everyone who comes through the door.

Community Works

Our main operations have centred 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 can 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.

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 averaged around two Starter Packs every month, each one costing around £75.

The Diss Community Workshop continues to be popular. We run a waiting list for those waiting to join and keep a current membership of eight people, over which there is insufficient space to work safely.

We continue to be inundated with orders, although we have found time to support St. Mary's Junior School in Long Stratton with bird nest boxes and bat boxes, Hoxne Primary School with planters, Roydon pre-school with a mud kitchen and Fox Wood Forest School with work benches.

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. Some have said that the workshop is a "Lifeline", "This is my community." "I wouldn't miss it for anything."

Hire of the Church Centre

Our Centre is a valuable resource for the local community and was hired for several activities. Every day 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
- 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
- Singing & Dance Academy

Support for UK Organisations

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

Support for Overseas Organisations

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

- To Kenya with Love: A charity which runs a nursery and primary school, sponsors pupils through high school and supports various community works in Kisumu, Kenya.
- Victory Church, Gjakove, Kosova. This includes sending teams to help with social projects, children's work and food parcels. It also involves training and teaching leaders in the church.
- 24-7 Prayer: We specifically support a family from our church who 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. Whilst our donations and legacies were less than the prior year (£195k vs £231k), this is due to the fact that in 2024 we received some large one-off donations. Our expenditure has increased this year (£256,725 vs £218,894) largely due to the increase in the staffing establishment and the increased costs of running the centre.

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)
Stephen Card
Martin Roden
Trevor Musk
Diane Dukes
John Bingham (appointed 18 October 2024)

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 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and 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 charitable company and to take reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

N.Knight
N.Knight (Sep 1, 2025 21:40:58 GMT+1)

.....
Nicola Knight (Chairperson)

Sep 1, 2025

**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 2024 on pages 11 to 21 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

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 8, 2025 15:36:28 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Sep 8, 2025

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 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	185,020	10,022	195,042	231,335
Charitable activities	4	9,220	1,627	10,847	8,083
Other trading activities	5	22,184	-	22,184	16,273
Investments		1,820	-	1,820	998
Other income		250	-	250	(134)
Total income and endowments		218,494	11,649	230,143	256,555
EXPENDITURE ON:					
Charitable activities	6	238,674	17,986	256,660	218,894
Total expenditure		238,674	17,986	256,660	218,894
Net income/(expenditure)		(20,180)	(6,337)	(26,517)	37,661
Transfers between funds	13	-	-	-	-
Net movement in funds		(20,180)	(6,337)	(26,517)	37,661
Reconciliation of funds:					
Total funds brought forward		331,668	13,252	344,920	307,260
Total funds carried forward	13	311,488	6,915	318,403	344,920

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 - 20 form part of these accounts.

DISS CHRISTIAN COMMUNITY CHURCH

working name: **WE ARE HOPE CHURCH**

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	8	251,342	-	251,342	257,138
		<u>251,342</u>	<u>-</u>	<u>251,342</u>	<u>257,138</u>
CURRENT ASSETS					
Debtors	9	9,561	-	9,561	30,877
Cash at bank and in hand	10	59,899	7,068	66,967	68,815
		69,461	7,068	76,529	99,692
CREDITORS: Amounts falling due within one year					
	11	(9,315)	(153)	(9,468)	(11,910)
		<u>60,146</u>	<u>6,915</u>	<u>67,061</u>	<u>87,782</u>
Net current assets / (liabilities)					
		<u>311,488</u>	<u>6,915</u>	<u>318,403</u>	<u>344,920</u>
Total assets less current liabilities					
		<u>311,488</u>	<u>6,915</u>	<u>318,403</u>	<u>344,920</u>
TOTAL NET ASSETS					
		<u>311,488</u>	<u>6,915</u>	<u>318,403</u>	<u>344,920</u>
FUND BALANCES					
Unrestricted Funds	13				
General funds		56,273	-	56,273	69,554
Designated funds		255,215	-	255,215	262,114
		<u>311,488</u>	<u>-</u>	<u>311,488</u>	<u>331,668</u>
Restricted Funds		-	6,915	6,915	13,252
		<u>311,488</u>	<u>6,915</u>	<u>318,403</u>	<u>344,920</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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:

N. Knight

N. Knight (Sep 1, 2025 21:40:58 GMT+1)

Nicola Knight

Date: Sep 1, 2025

Company number: 07027443

Charity number: 1132992

The notes on page 13 - 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 2024

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.

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 reliably.

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.

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting Policies (continued)

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 £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	2% per annum
Fixtures, Fittings & Equipment	20% per annum with 10% in year of purchase

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

	2024	2023
	£	£
Donations of cash and similar	167,188	192,654
Other grants receivable	500	3,886
Income tax recoverable	27,354	34,795
	<u>195,042</u>	<u>231,335</u>

4 Income from charitable activities

	2024	2023
	£	£
Church events & activities	885	2,641
Community Works workshop	1,627	1,419
Children's and youth work	8,335	4,023
	<u>10,847</u>	<u>8,083</u>

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	2024	2023
	£	£
Hall hire income	22,184	16,273
	<u>22,184</u>	<u>16,273</u>

6 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Church activities		
Employment costs	102,672	82,942
Church events	240	2,029
Youth and children	8,335	5,539
Other ministry including Community outreach	4,330	7,069
Community works	9,197	7,821
Resourcing & development	14,623	12,521
	<u>139,399</u>	<u>117,921</u>
Grants payable (note 6c)	29,553	24,822
	<u>168,952</u>	<u>142,743</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,820	2,760
	<u>2,820</u>	<u>2,760</u>
Employment costs	24,079	20,841
Building running costs	28,643	25,913
Office admin and IT	4,807	4,925
Subscriptions and fees	14,022	8,487
Depreciation	13,336	13,226
	<u>87,708</u>	<u>76,151</u>
Total expenditure	<u>256,660</u>	<u>218,894</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,820 (2023: £2,760); in addition the charity paid £130 (2023: £125) to Stewardship for consultancy services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	9,511	12,892	22,403
Grants for the relief of poverty	6,380	770	7,150
	<u>15,891</u>	<u>13,662</u>	<u>29,553</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2024	2023
	£	£
Victory Church, Gjakove, Kosovo	5,611	3,366
To Kenya With Love	4,380	2,905
Hope Raisers	2,000	-
Transforming Lives for Good	1,900	-
Pioneer Trust School of Ministries	1,500	-
Grants to institutions for less than £1,000 each	500	1,380
	<u>15,891</u>	<u>7,651</u>

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

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The average monthly number of employees during the year was 6 (2023: 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	2024 £
Trustees:				
Graham Blake	36,841	-	1,557	38,398
Other members of key management	18,387	-	552	18,939
				<u>57,337</u>

The following amounts were payable in the previous year:

	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>

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.

8 Tangible fixed assets

	Freehold Property £	Fixtures, fittings and equipment £	Total 2024 £
Cost			
At 1 January 2024	340,766	93,882	434,648
Additions	-	7,540	7,540
Disposals	-	-	-
At 31 December 2024	<u>340,766</u>	<u>101,422</u>	<u>442,188</u>
Accumulated depreciation			
At 1 January 2024	94,068	83,441	177,510
Charge for the year	6,815	6,521	13,336
Eliminated on disposal	-	-	-
At 31 December 2024	<u>100,883</u>	<u>89,962</u>	<u>190,846</u>
Net book value			
At 31 December 2024	<u>239,883</u>	<u>11,460</u>	<u>251,342</u>
At 31 December 2023	<u>246,698</u>	<u>10,441</u>	<u>257,138</u>

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Debtors: Falling due within one year:

	2024	2023
	£	£
Tax recoverable	2,948	26,893
Trade debtors	1,205	1,256
Prepayments and accrued income	2,968	2,728
	<u>7,121</u>	<u>30,877</u>

Falling due after one year

Staff loan	2,441	-
	<u>2,441</u>	<u>-</u>

Total debtors

	<u>9,561</u>	<u>30,877</u>
--	--------------	---------------

The charity has made an interest-free staff loan to Michelle Clarke who is a member of key management. The loan is unsecured and has no fixed repayment date.

10 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	66,967	68,815
	<u>66,967</u>	<u>68,815</u>

11 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	1,592	4,185
Taxation and social security	2,559	2,574
Accruals	4,639	5,151
Deferred income	679	
	<u>9,468</u>	<u>11,910</u>

12 Pension commitments

During the year employer's pension contributions totalling £3,831 (2023: £3,368) were payable to defined contribution personal pension schemes. £461 (2023: £442) of pension contributions were owing at the balance sheet date.

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Capital asset fund	256,897	-	(13,336)	7,781	-	251,342
Welfare fund	859	-	(770)	1,008	-	1,097
Mission Support Fund	4,359	-	(19,088)	17,506	-	2,777
Jays Green	-	-	-	-	-	-
	262,114	-	(33,194)	26,295	-	255,215
<i>General Unrestricted Funds</i>	69,554	218,494	(205,480)	(26,295)	-	56,273
Total Unrestricted Funds	331,668	218,494	(238,674)	-	-	311,488
<i>Restricted Funds</i>						
Building Fund	2,383	-	-	-	-	2,383
Community Works	2,441	2,865	(4,391)	-	-	915
Love Gives	278	1,412	(1,400)	-	-	290
Diss Supports Ukraine Fund	-	-	-	-	-	-
Kosovo Church	415	-	-	-	-	415
Warmspaces fund	2,788	-	(1,222)	-	-	1,566
Taylor's Peru fund	1,623	200	(1,823)	-	-	(0)
Other restricted funds	3,325	1,300	(3,278)	-	-	1,347
Gift day	-	5,872	(5,872)	-	-	-
	13,252	11,649	(17,986)	-	-	6,915
Aggregate of funds	344,920	230,143	(256,660)	-	-	318,403

The transfers referred to above were made for the following reasons:

- Transfer from General to the Capital asset fund represents movements on fixed assets
- Transfers from General to the Welfare & Mission Support funds are agreed by trustees as being a percentage of income set aside for these purposes.

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 £	2024 £
Tangible fixed assets	-	251,342	-	251,342
Debtors	9,561	-	-	9,561
Cash at bank and in hand	56,026	3,873	7,068	66,967
Creditors falling due within one year	(9,315)	-	(153)	(9,468)
	56,273	255,215	6,915	318,403

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds (continued)

In the previous 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)	-	-
	271,092	-	(30,027)	21,049	-	262,114
<i>General Unrestricted Funds</i>	22,031	237,423	(168,851)	(21,049)	-	69,554
Total Unrestricted Funds	293,123	237,423	(198,878)	-	-	331,668
<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)	-	-	-
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 funds	4,970	2,025	(1,589)	(2,081)	-	3,325
	14,136	19,132	(20,016)	-	-	13,252
Aggregate of funds	307,260	256,555	(218,894)	-	-	344,920

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	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)
	69,554	262,114	13,252	344,920

DISS CHRISTIAN COMMUNITY CHURCH
working name: WE ARE HOPE CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds (continued)

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 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 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. This fund was fully spent during 2023.

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 funds relates to one-off grants or donations for specific projects.

Gift day fund was to support the charity's mission partners 24/7 Prayer Peru and Victory Church Kosovo

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £29,209 (2023: £24,820) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2023: £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.

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

- a) £1,000 to David Clarke & Daniel Knight who are related to trustees/key management for a mission trip to Kenya

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

15 Members

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

DISS CHRISTIAN COMMUNITY CHURCH
working name: **WE ARE HOPE CHURCH**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note		Unrestricted funds				Unrestricted funds			
			General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:										
Donations and legacies	3		185,020	-	10,022	195,042	213,622	-	17,713	231,335
Charitable activities	4		9,220	-	1,627	10,847	6,664	-	1,419	8,083
Other trading activities	5		22,184	-	-	22,184	16,273	-	-	16,273
Investments			1,820	-	-	1,820	998	-	-	998
Other income			250	-	-	250	(134)	-	-	(134)
Total income and endowments			218,494	-	11,649	230,143	237,423	-	19,132	256,555
EXPENDITURE ON:										
Charitable activities:	6		205,480	33,194	17,986	256,660	168,851	30,027	20,016	218,894
Total Expenditure			205,480	33,194	17,986	256,660	168,851	30,027	20,016	218,894
Net income/(expenditure)			13,014	(33,194)	(6,337)	(26,517)	68,572	(30,027)	(885)	37,661
Transfers between funds	13		(26,295)	26,295	-	-	(21,049)	21,049	-	-
Net movement in funds			(13,281)	(6,899)	(6,337)	(26,517)	47,523	(8,978)	(885)	37,661
Reconciliation of funds:										
Total funds brought forward			69,554	262,114	13,252	344,920	22,031	271,092	14,136	307,260
Total funds carried forward	13		56,273	255,215	6,915	318,403	69,554	262,114	13,252	344,920