



**Sawyers Church**  
**Annual Report and Accounts 2020**

Companies House Number 07382893

Charity Commission Number 1140322

## **Sawyers Church Annual Report & Accounts for the year ended 31<sup>st</sup> December 2020**

### **Legal Administrative Information**

#### **Address**

Sawyers Church  
Sawyers Hall Lane  
Brentwood  
Essex CM15 9BN

#### **Trustees/Directors**

Rupert Bugg  
Thomas Halley  
Peter Jordan  
Jon Keel (Resigned as Trustee – October 2020)  
Alan Maltwood  
Eric Mensah  
John Morris OBE  
Abi Mustafa  
Olivia Omidoyi  
Rebecca Woolgar

#### **Senior Pastor**

Peter Jordan

#### **Banker**

Barclays PLC  
PO Box 2178  
Brentwood  
Essex CM14 4RT

#### **Independent Examiner**

Stewardship Services  
1 Lamb's Passage  
London EC1Y 8AB

#### **Solicitor**

Geldards  
Number One Pride Place  
Pride Park  
Derby DE24 8QR

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## **Introduction**

Sawyers Church is a charitable company - Companies House (Number 07382893) and Charity Commission (Number 1140322).

## **Charitable objectives**

The objectives of the Sawyers Church charity are the advancement of the Christian faith and the relief of sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of care and support. These objectives are fulfilled principally in the area of Brentwood, Essex but also from time to time elsewhere in the United Kingdom and in the world as the Trustees may think fit.

Sawyers Church Mission Statement is “To be a Church where **EVERYONE GROWS** through inspiration, connection, action, mission and prayer”. It fulfils this mission by:

- providing opportunities for worship, prayer and teaching;
- meeting for fellowship together in groups of various ages and interests;
- undertaking outreach and social action in the local community;
- providing support for those with pastoral needs;
- providing support to worldwide mission; and
- providing training in ministry skills.

The Charity provides public benefit through seeking to meet the spiritual and pastoral needs of people in the local community and beyond. This was extremely prevalent throughout the year, during the Coronavirus Pandemic.

## **GOVERNANCE**

### **Trustees/Directors**

In line with the Charity’s Memorandum and Articles of Association:

- all non-Elder Trustees/Directors and Elder Trustees/Directors are appointed by the Elders; and
- two Trustees/Directors (Peter Jordan and Jon Keel) are also members of the Staff Team (see below) and, therefore, are paid employees but, in common with all the other Trustees/Directors, do not receive any remuneration including payment of expenses in acting as Trustees/Directors.

The following changes to the Trustees/Directors took place in 2020:

- Jon Keel resigned as an Elder Trustee/Director in October 2020 to take up a position as Assistant Minister at the Milton Keynes Christian Centre.

## **Responsibilities of trustees under company law**

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

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

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

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

The Trustees meet monthly as a Board of Management. The discussions are recorded in minutes of the meetings.

The Charity is associated with Stewardship Services, an organisation which assists faith based charities in the exercise of their responsibilities including the provision of consultancy services and training. The Trustees availed itself of these services in 2020 to help ensure the proper fulfilment of their fiduciary duties.

## **Risk Management**

The Trustees/Directors sought to manage risks to which the Charity is exposed with a view mitigating these to the fullest extent possible, for example, through insurance.

During 2020, the Trustees/Directors considered a range of risk related matters, including issues associated with Safeguarding, data management and the church rebuilding project. Individual Trustees were allocated particular areas of operational oversight e.g. health & safety, data management/IT, personnel, Safeguarding, etc. to help strengthen control. The Charities policies and practices were regularly reviewed by the Board of Management.

The Trustee/Directors paid special attention to risk management in regard to the Coronavirus Pandemic and took the decision to allow staff to work from home and move Sunday Services to Online and close activities and ministries during the relevant lockdown in adherence to government guidelines. These decisions were regularly reviewed and advice sort from the

Assemblies of God and Evangelical Alliance. During the use of the building government guidelines were strictly followed in relation to recording who entered the building, making sure hand sanitizer was available and social distancing adhered to. The church purchased a Fogging Machine that allowed us to regularly complete a deep clean for Covid. The Trustees consistently balanced the need for Social Distancing with the mental health of staff, volunteers and users especially in the area of our partnership with Frontline and their work with adults with learning difficulties.

### **Staff Team**

The Charity employs staff to carry out its operations in furtherance of its charitable objectives. The employed staff roles are:

- Peter Jordan - Senior Pastor (Full Time)
- Jon Keel - Assistant Pastor (Full Time)
- Ben Carman - Youth Pastor (Full Time)
- Jonathan Clayton – Operations Manager (Full Time)
- Kate Okunola - Children's Pastor (Maternity Leave)
- Magali Ellis – Children's Coordinator (Part Time)
- Eve Rodgers – Christians Against Poverty Debt Centre Manager (Part Time)
- John Newman - Finance Manager (Part Time)

The following staff changes took place in 2020:

- Kate Okunola, at the end of her maternity leave in September 2020, resigned from her position as Children's Pastor. The temporary employment contract for the duration of Kate Okunola's maternity leave for Magali Ellis as Children's Coordinator was extended to December 2021.
- Jon Keel resigned as Assistant Pastor in October 2020 to take up a position as Assistant Minister in Milton Keynes.
- Ben Carman resigned as Youth Minister in December 2020 to launch a church on the Isle of Wight with his family. The church has taken the decision to partially support this Church Plant as part of our commitment to mission, but Ben Carman is no longer a paid staff member of Sayers Church.

### **Remuneration**

The pay of staff is reviewed annually by a Salary Review Panel which comprises the Trustees/Directors, excluding Peter Jordan and Jon Keel (by virtue of also being employees).

The Salary Review Panel decide pay awards against the criteria of affordability, comparability/parity and performance, taking account of equivalent local and national pay benchmarks. In 2020, staff did not receive a pay increase due to the Covid Pandemic and other factors, but each member of staff was given a bonus for their work throughout the year.

The Charity makes available auto-enrolment to a pension for all eligible staff in line with Government policy and legislation. The pension provider is Aegon. The Charity made a financial contribution towards the cost of pension as part of remuneration to those staff in the scheme.

### **Eldership**

The Eldership has spiritual and pastoral oversight and authority over activities performed in the life and witness of Sawyers Church. The Elders were:

- Thomas Halley
- Peter Jordan
- John Keel (Resigned October 2020)
- Eric Mensah
- John Morris OBE
- Abi Mustafa

The Eldership is responsible for:

- doctrine and truth (informed by the Statement of Beliefs);
- vision and strategy;
- pastoral care;
- approval of volunteer appointments;
- inspiration, connection and action (mission);
- prayer.

### **Ministry Team**

The Eldership, in exercising its spiritual and pastoral oversight of Sawyers Church, delegates responsibility, as it sees fit, to the Ministry Team for the outworking of the vision and strategy. The Ministry Team is also a place where new leaders are developed and trained. The main areas of responsibility of the Ministry Team are:

- Inspiration
- Connection
- Actin
- Mission
- Prayer
- Youth Ministry
- Children's and Family Ministry
- Seniors Ministry
- Vulnerable Adults

The day-to-day management of individual ministries and activities is devolved to staff and volunteer ministry leaders under the leadership of the Senior Pastor. The staff team (and

volunteers) met from time to time with the Elders to ensure alignment with the strategic direction of the church and co-ordination across the range of activities that take place within individual ministries.

## **Volunteers**

The church's ability to run its activities is heavily dependent on the willingness of people associated with the church to volunteer their time and gifts in support of the paid staff team. Volunteers are unpaid. There were 80 or so people who committed to volunteering in a range of activities and roles including befriending in the CAP Debt Centre. As necessary, training was provided for all our volunteers, for example, in respect of Safeguarding. There was additional training organised for those volunteering in the Debt Centre.

Additional volunteers were recruited and trained to support our local community throughout the Coronavirus Pandemic. This was especially in the area of shopping for people in isolation, chatting to people who were vulnerable on the telephone and opening up a Food Hub at Sawyers Church in partnership with the Daily Bread Café in Hutton.

## **ACTIVITIES IN 2020**

The following is a commentary on activities carried out during 2020 and the public benefit achieved through serving the spiritual and pastoral needs of people in the local community and beyond. In planning and delivering these activities, the Trustees/Directors have had regard to the guidance on public benefit issued by the Charity Commission.

Throughout 2020, Sawyers Church organised a range of activities for adults, youth and children in fulfilment of its charitable objectives. The church serves over 700 people weekly who attend these activities. At the start of the year, before the pandemic, the church building, located in Sawyers Hall Lane, Brentwood, was used each day of the week, during the day time and evenings. The main activities were as follows:

- Monday      Senior Adults ('Thought for the Week'),  
Adults (Café)
- Tuesday      Senior Adults ('Hour Together')  
Adults with learning disabilities ('Tuesday Club')
- Wednesday    Adults (Café)  
Adult (Worship Practice)
- Thursday      Parents and Toddlers ('POP')  
Youth (Drop-In)  
Adult ('Alpha' course)  
Adult ('Freedom in Christ' course)
- Friday          Adult (Café)  
Youth ('The Event')  
Brentwood Street Pastors



- Saturday      All age (various ad hoc events)
- Sunday      All age worship, prayer, and Bible teaching and Children's Church

### Sunday services

The main Sunday services and children's activities continued to be held at a local senior school (Becket Keys Church of England School located in Sawyers Hall Lane) because there was insufficient room at the church premises to accommodate the numbers that attended. During 2020, attendance by adults, young people and children was over 200 people each week.

The Youth continue to meet separately on Sunday mornings at the church premises in Sawyers Hall Lane. This meeting is called the "Surge". Once a month the "Surge" join the main congregation at Becket Keys School. Forty young people attend the "Surge" each week.

With the commencement of lock down, due to the coronavirus pandemic, we moved all of our services online and continued this throughout the year. We did not use Becket Keys School or the Church Building for the best part of 8 months in 2020. This transition to online was smooth and we saw additional people benefit from the church being online across the community.

### Children/youth

The children's work and youth work is well established and the various children's clubs and youth clubs continued to be popular at the start of the year. With the pandemic we had to close our youth clubs, toddlers group and children's clubs both during the week and on a Sunday due to government restrictions.

Our Children's work continued as part of church online with a special recorded slot each week for kids and families. There were also children's resources made available to parents which included craft, stories, media, quizzes. We also held special events online for children around Easter and Christmas.

Our Youth work continued online on Zoom, every Thursday evening, and we were able to support our young people throughout the pandemic and those going to university.

We continue to maintain contact with our parent and toddler group and will look to re-open this in the future.

### Learning disability

The church continued its work with people with learning disability. A key activity is the Tuesday Club which provides an opportunity for such people to meet together socially. Around 75 people met regularly at the start of the year. During the Pandemic we had to close Tuesday Club due to restrictions but our volunteers continued to keep in contact with our clients. On the advice of Essex County Council we were able to open Tuesday Club at specific times during the pandemic with strict social distancing in place and a rota system to help our clients' mental health.

### Cafés

The cafés held on Mondays, Wednesdays and Fridays provided employment opportunities for people with learning disabilities that would otherwise not be available to them; light meals and refreshments were served to a wide range of people who used the cafe including senior citizens which also provided a means of social interaction. Unfortunately like all of our other activities we had to close the café during the pandemic but again we still kept in contact with the vulnerable people we support.

### Seniors

At the start of the year, each week, events were held for seniors at 'Thought for the Week' and 'Hour Together'. These clubs were closed during the pandemic but we set up a very successful support network for our senior people whereby they were contacted regularly by someone in the church and we had a team of volunteers supporting our seniors by getting shopping and their prescriptions for them.

### Life Groups

The church family is organised into "Life Groups" (small groups) which meet weekly or fortnightly usually in private homes. These groups also provided opportunities for people to forge closer connections within the church family that also fostered a means for pastoral support and social activities.

During the year, as a result of the pandemic, these groups moved on line using zoom and we added extra groups to support people in the church who were not currently in a Life Group. We regularly met and supported our Life Group Leaders throughout the year. This was also done through Zoom.

### Alpha

The Alpha course is an evangelistic course which seeks to introduce the basics of the Christian faith through a series of talks and discussions. The church ran an Alpha course online and a wide range of people tuned in and some came to faith in Christ for the first time; others renewed their Christian faith.

### Pastoral care

The church operates a Pastoral Care Team of volunteers led by the Senior Pastor which provided a range of practical support to people associated with the church family. This involved people suffering with sickness, bereavement, financial and other difficulties. Where necessary, specialist counselling was obtained. This was a key part of our ministry during the Covid Pandemic and the pastoral care team was extended to meet additional needs.

### Frontline Charity

The church continued its work alongside Frontline, a local charity that serves people in the local community with learning difficulties. This partnership helped to successfully deliver support for these people and remained a key relationship in serving the local community.

### Christians Against Poverty

During 2020 our Christians Against Poverty Debt Centre continued to operate in partnership with other churches and Christians Against Poverty (CAP). Personal visits were replaced with telephone calls and online meetings and we were able to support people struggling financially with shopping and supplies during the pandemic. Throughout the year we continued to see people become debt free through the support and expertise of CAP.

### Brentwood and District Evangelical Fellowship (BADEF)

The church remained connected to BADEF, comprising 20 other churches in the local area.

### Brentwood Schools Christian Worker Trust (BSCWT)

The church also supported the BSCWT which explains the Christian faith to pupils in local schools. A number of people in the church family served in various capacities with the BSCWT in its work with children and youth in primary and secondary schools. Most of their work throughout the year was done online.

### Street Pastors

Throughout the early part of 2020 the church continued to facilitate the work of 'Street Pastors' - a national organisation that operates in many towns and cities across the UK - in conducting patrols in Brentwood town centre, working in partnership with the local council and police. As restrictions were implemented during the pandemic, this ministry ceased temporarily because of various businesses being closed and the need of some of our volunteers to self-isolate.

### Mission Support

The church continued to support various missions including 'Stand By Me', a local charity that supports orphanages overseas, 'The Wycliffe Bible Translators', and a church plant in Brittany (France). We also commenced support for a Church Plant on the Isle of Wight called Altitude Church and continued to support our CAP Debt Centre.

### New church building project

The church building in Sawyers Hall Lane is reaching the end of its serviceable life. It has insufficient capacity to meet all the current requirements of the church and its configuration means there is a lack of flexibility in the use of space which constrains the ability to expand activities. It is also costly to maintain. A redevelopment of the premises is necessary and the church has embarked on a project to build a new fit for purpose facility on the existing site, at a potential cost of circa £2.4m, which will provide a modern, flexible and cheaper building from which to operate. It is planned that this new building will be completed in two phases.

Allen Associates continues to provide specialist building architect and management services in preparation for this rebuild alongside our Building for the Future Team and the Trustees.

Alan Maltwood, who is one of our trustees, continues to help us in preparation for building to commence. We currently have Planning permission for this new building with the council.

The ability to commence construction will be determined by the need to generate funds to pay the cost of the new building. By the end of 2020, £749,732 of what has been raised from within in the church and also people and organisations outside and through various specific initiatives remains unspent and is to be used to meet future costs. Promises of gifts continue to be available from the Norwood and Newton Settlement and other churches in the local area and we have invitations to apply for grants from the Laing Trust and the Fowler, Smith and Jones Trust.

The Charity Bank had agreed, in principle, to considering offering a mortgage of £1,000,000 but this agreement has now expired and will need to be reviewed in 2021 with a revised application which we are in the process of completing.

### **Financial Highlights**

Total income from all sources was £331,648 compared to £432,718 the previous year. Principal sources of income were: £263,117 in gifts/offerings, £53,794 reclaimed tax (Gift Aid), £33,980 in new build donations, £10,777 donations for CAP Debt Centre and £12,520 in other income.

Total expenditure was £281,244 compared to £323,728 the previous year. The principal costs were £191,275 staff employment costs; £22,326 on site and buildings (including the hire of Becket Keys School), £18,478 including staff costs on CAP Debt Centre and £21,908 on local and overseas mission.

### **Reserves Policy**

It is the Charity's policy to hold reserves. The aim is to help to ensure the on-going solvency of the Charity and, thereby, the ability to continue performing its charitable objectives and provide public benefit, through providing protection against unforeseeable financial demands in specific circumstances. The amount of reserves is set at the time the annual budget is established for the forth-coming new financial year. The Reserves were set at £20,000 and are ring-fenced and held on deposit in a dedicated Reserve Fund.

### **Tangible Fixed Asset Register**

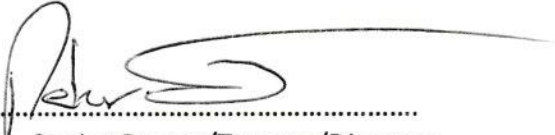
The value of tangible fixed assets is:

- premises - £1,000,000
- IT equipment - £1,455
- equipment including PA and television - £2,262
- furniture - £nil
- Assets under construction - £302,870

## **Forward look**

During 2021 the church expects to continue to operate all its activities. Specific tasks will be undertaken as follows:

- The Trustees and Building for the Future Team will continue to prepare for work on the new build to commence once funds are in place. This work will be done with Alan Maltwood and his construction company 4Front Construction. The Trustees have sought advice on appointing Alan Maltwood's Company from Geldards Solicitors and Stewardship Services and understand its obligations in regards to conflicts of interest. The Trustees will continue to look at fund raising for this project.
- The Trustees will look to recruit and appoint a Youth Pastor to lead the Youth Team at Sawyers Church and develop a youth outreach into the local community.
- The Church Leadership will continue to develop its partnership with the Assemblies of God (AOG) in the UK as a church affiliated to AOG. Two of the Church's members will be commencing their Ministers in Training Course during the year and opportunity will be given to them to pastor and minister within the context of the local church.
- The Elders, alongside the Senior Minister, will review the leadership of Sawyers Church and look to bring on new leaders to expand the eldership so it incorporates ministry gifts and brings about a more diverse leadership team around ethnicity, age and gender.
- The Church Leadership will help to bring the congregation out of lock down after the pandemic and reopen its activities and ministries whilst at the same time adhere to government guidelines. Discipleship and connection will be central to the church to rebuild community as we enter this new season which is post lock down.

Signed.....  
**Peter Jordan** - Senior Pastor/Trustee/Director

*This report was approved by the Board of Management and signed on behalf of the Trustees/Directors on 24 September 2021*

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
SAWYERS CHURCH  
("the company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020 on pages 15 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 17 to 18.

**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 and 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.

Jacob Farley ACA  
Institute of Chartered Accountants in England and Wales

September 2021

Stewardship  
1 Lamb's Passage  
London

**SAWYERS CHURCH**  
**Statement of Financial Activities**  
**Year Ended 31 December 2020**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Voluntary income	3	273,458	43,453	316,911	397,185
Charitable activities	4	12,520	-	12,520	32,124
Coronavirus job retention scheme		661	-	661	-
Investment income		250	1,305	1,555	3,409
Total income and endowments		286,890	44,758	331,648	432,718
<b>EXPENDITURE ON:</b>					
Charitable activities	5	262,766	18,478	281,244	323,728
Total expenditure		262,766	18,478	281,244	323,728
<b>Net income/(expenditure)</b>		24,124	26,280	50,404	108,990
Transfers between funds	11	80,529	(80,529)	-	-
<b>Net movement in funds</b>		104,653	(54,249)	50,404	108,990
Fund balances at 1 January 2020	11	1,315,593	807,128	2,122,721	2,013,730
<b>Fund balances at 31st December 2020</b>		1,420,246	752,879	2,173,125	2,122,721

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 17-22 form part of these accounts.

# SAWYERS CHURCH

## Balance Sheet

As At 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,307,761	186	1,307,947	1,229,533
		<u>1,307,761</u>	<u>186</u>	<u>1,307,947</u>	<u>1,229,533</u>
<b>CURRENT ASSETS</b>					
Debtors	8	4,916	1,394	6,311	7,130
Cash at bank	9	117,008	751,298	868,306	890,462
		<u>121,924</u>	<u>752,692</u>	<u>874,617</u>	<u>897,592</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	9,438	-	9,438	4,403
Net Current Assets		<u>112,486</u>	<u>752,692</u>	<u>865,179</u>	<u>893,188</u>
<b>NET ASSETS</b>					
		<u>1,420,247</u>	<u>752,879</u>	<u>2,173,125</u>	<u>2,122,720</u>
<b>FUND BALANCES</b>					
Unrestricted funds	11				
General Funds		1,420,246	-	1,420,246	1,315,593
Restricted Funds	11	-	752,879	752,879	807,127
		<u>1,420,246</u>	<u>752,879</u>	<u>2,173,125</u>	<u>2,122,720</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

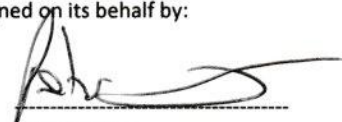
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

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

- (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 on 24<sup>th</sup> September 2021 and were signed on its behalf by:

  
Peter Jordan

Company number: 07382893

Charity number: 1140322

The notes on page 17-22 form part of these accounts.



**SAWYERS CHURCH**  
**Notes to the Accounts**  
**Year Ended 31 December 2020**

**1 Statutory Information**

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

**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.

In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

**b) Income**

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

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. 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.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

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

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

**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.

Expenditure on raising funds comprises the costs incurred on fundraising for the new build and have been disclosed separately in the notes to the accounts.

## SAWYERS CHURCH

### Notes to the Accounts

#### Year Ended 31 December 2020

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.

## 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 and depreciation

Items of equipment in excess of £500 are capitalised. Depreciation is charged in the accounts and is based on the useful life of the assets. The rates of depreciation used are:

IT equipment	3 years	straight line method
Furniture & fittings	10 years	straight line method
Equipment	5 years	straight line method
Motor vehicles	25%	written down value
Freehold land	not depreciated	

All expenditure on the new building is capitalised.

### f) Pension costs

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.

## 3 Voluntary income

	Total 2020 £	Total 2019 £
General donations	263,117	334,285
Tax recoverable	53,794	62,899
	<u>316,911</u>	<u>397,184</u>

## 4 Other Incoming Resources

	Total 2020 £	Total 2019 £
Income from charitable activities	5,656	12,099
Income from car parking	1,310	3,850
Other Income	5,554	16,176
	<u>12,520</u>	<u>32,124</u>

**SAWYERS CHURCH**  
**Notes to the Accounts**  
**Year Ended 31 December 2020**

<b>5 Charitable activities</b>	Total 2020	Total 2019
<b>a Direct costs</b>	£	£
Staff salaries expenses and pension	191,275	199,272
Site costs, buildings and utilities	14,967	23,809
Youth and children's work	3,857	16,943
Sunday services (inc. hall hire)	7,359	19,029
Membership Subscriptions	9,478	3,750
Interns and training	1,047	1,301
Evangelism	1,575	2,121
Other ministry expenses	6,455	9,470
Pastoral care	1,072	2,244
Worship	181	876
Other costs	144	2,126
Motor vehicle running costs	1,614	1,456
Catering	351	2,391
Grants payable Note 5c	21,908	18,841
	<u>261,281</u>	<u>303,629</u>
<b>b Support Costs</b>		
Church administration	9,518	11,649
Computer expenses	4,315	2,986
Depreciation	3,129	2,727
Accounts and examination	3,000	2,736
	<u>19,963</u>	<u>20,099</u>
<b>Combined charitable activity cost</b>	<u>281,244</u>	<u>323,728</u>

Fees payable to Stewardship, other than for the annual accounts and independent examination, for payroll bureau services, totalled £1,071 (2019: £988).

<b>c Grants</b>	Institutions	Individuals	2020	Institutions	Individuals	2019
	£	£	£	£	£	£
Grants < £1,000	200	1,000	1,200	600	1,000	1,600
Wycliffe Bible College	4,200	-	4,200	4,200	-	4,200
Brentwood Schools CWT	3,686	-	3,686	3,647	-	3,647
Stand By Me	3,000	-	3,000	3,000	-	3,000
Jose Aguerdos	3,422	-	3,422	3,995	-	3,995
Christians Against Poverty	2,400	-	2,400	2,400	-	2,400
Altitude Church	4,000	-	4,000	-	-	-
	<u>20,908</u>	<u>1,000</u>	<u>21,908</u>	<u>17,841</u>	<u>1,000</u>	<u>18,841</u>

**6 Staff & Trustees**

The average monthly number of employees during the year was 8 (2019: 8). 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	Employer pension contributions	2020 £
Trustees:			
Peter Jordan	49,440	-	49,440
Jonathan Keel	29,102	2,037	31,140
			<u>80,580</u>

**SAWYERS CHURCH**  
**Notes to the Accounts**  
**Year Ended 31 December 2020**

**6 Staff & Trustees contd.**

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2019 £
Trustees:			
Peter Jordan	47,015	-	47,015
Jonathan Keel	32,640	2,285	34,925
			<u>81,939</u>

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

**7 Tangible Fixed Assets**

	Freehold Land & Building £	Assets under construction £	Equipment Furniture & Fittings £	Motor Vehicles £	IT Equipment £	Total 2020 £
Cost						
At 31st December 2019	1,000,000	222,341	29,460	3,967	19,316	1,275,084
Additions	-	80,529	-	-	1,014	81,543
At 31st December 2020	<u>1,000,000</u>	<u>302,870</u>	<u>29,460</u>	<u>3,967</u>	<u>20,330</u>	<u>1,356,627</u>
Accumulated Depreciation						
At 31st December 2019	-	-	26,407	2,154	16,989	45,550
Charge for the year	-	-	791	453	1,885	3,129
At 31st December 2020	<u>-</u>	<u>-</u>	<u>27,197</u>	<u>2,607</u>	<u>18,875</u>	<u>48,680</u>
Net book value						
At 31st December 2020	<u>1,000,000</u>	<u>302,870</u>	<u>2,262</u>	<u>1,360</u>	<u>1,455</u>	<u>1,307,947</u>
At 31st December 2019	<u>1,000,000</u>	<u>222,341</u>	<u>3,053</u>	<u>1,813</u>	<u>2,327</u>	<u>1,229,533</u>

The assets under construction relate to expenditure on the church building project. These costs have been capitalised in accordance with the accounting policy 1d) above.

**8 Debtors and Prepayments**

	2020 £	2019 £
Tax recoverable	3,823	4,695
Prepayments	1,620	1,567
Other debtors	868	868
	<u>6,311</u>	<u>7,130</u>

**9 Cash at Bank and in Hand**

	2020 £	2019 £
Bank operating accounts	111,955	79,676
Bank deposits	755,887	810,557
Petty cash	465	228
	<u>868,306</u>	<u>890,462</u>

# SAWYERS CHURCH

## Notes to the Accounts

Year Ended 31 December 2020

10 Creditors: liabilities falling due within one year	2020	2019
	£	£
Grant payable	4,000	-
Accruals	5,438	4,403
	<u>9,438</u>	<u>4,403</u>

## 11 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in year 2020 £	Closing balance 2020 £
New Building	796,281	33,980	-	(80,529)	749,732
Brentwood CAP Centre	10,846	10,777	(18,478)	-	3,146
	<u>807,127</u>	<u>44,758</u>	<u>(18,478)</u>	<u>(80,529)</u>	<u>752,878</u>

	Unrestricted Funds			2020
	General funds £	Capital funds £	Restricted funds £	£
Tangible fixed assets	-	1,307,761	186	1,307,947
Debtors	4,916	-	1,394	6,311
Cash at bank and in hand	117,008	-	751,298	868,306
Creditors falling due within one year	(9,438)	-	-	(9,438)
	<u>112,486</u>	<u>1,307,761</u>	<u>752,879</u>	<u>2,173,126</u>

The transfer is to reimburse the general fund for the cost of the asset.

### Prior year comparatives

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in year 2019 £	Closing balance 2019 £
New Building	707,240	90,304	(1,263)	-	796,281
Brentwood CAP Centre	6,112	23,185	(18,451)	-	10,846
	<u>713,352</u>	<u>113,489</u>	<u>(19,714)</u>	<u>-</u>	<u>807,127</u>

	Unrestricted Funds			2019
	General funds £	Capital funds £	Restricted funds £	£
Tangible fixed assets	-	1,229,123	410	1,229,533
Debtors	5,735	-	1,394	7,130
Cash at bank and in hand	85,138	-	805,323	890,461
Creditors falling due within one year	(4,403)	-	-	(4,403)
	<u>86,470</u>	<u>1,229,123</u>	<u>807,128</u>	<u>2,122,721</u>

**SAWYERS CHURCH**  
**Notes to the Accounts**  
**Year Ended 31 December 2020**

**12 Connected Charities**

The Sawyers Hall Lane Chapel Christian Workers Trust holds an equity share of the house owned by the Senior Pastor and his wife. It was anticipated that the Sawyers Hall Lane Chapel Christian Workers Trust would close in 2018 but this is not now expected to happen until 2022 when this equity stake will be transferred to the Sawyers Church Charity. The balance included in Note 8 is a debtor owed to Sawyers Church.

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £39,149 (2019: £53,660) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

Except as disclosed above and in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**14 Members**

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

**SAWYERS CHURCH**  
**Detailed Statement of Financial Activities with Comparatives**  
**Year Ended 31 December 2020**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Designated 2019 £	Restricted 2019 £	Total 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	273,458	-	43,453	316,911	286,855	-	110,329	397,185
Charitable activities	4	12,520	-	-	12,520	32,124	-	-	32,124
Investments		250	-	1,305	1,555	249	-	3,160	3,409
<b>Total income and endowments</b>		<b>286,229</b>	<b>-</b>	<b>44,758</b>	<b>330,987</b>	<b>319,229</b>	<b>-</b>	<b>113,489</b>	<b>432,718</b>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	262,766	-	18,478	281,244	304,014	-	19,714	323,728
<b>Total Expenditure</b>		<b>262,766</b>	<b>-</b>	<b>18,478</b>	<b>281,244</b>	<b>304,014</b>	<b>-</b>	<b>19,714</b>	<b>323,728</b>
<b>Net income/(expenditure)</b>		<b>23,463</b>	<b>-</b>	<b>26,280</b>	<b>49,743</b>	<b>15,215</b>	<b>-</b>	<b>93,776</b>	<b>108,990</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>23,463</b>	<b>-</b>	<b>26,280</b>	<b>49,743</b>	<b>15,215</b>	<b>-</b>	<b>93,776</b>	<b>108,990</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward	12	1,315,593	-	807,128	2,122,720	1,300,378	-	713,352	2,013,730
<b>Total funds carried forward</b>	<b>12</b>	<b>1,339,056</b>	<b>-</b>	<b>833,408</b>	<b>2,172,464</b>	<b>1,315,593</b>	<b>-</b>	<b>807,128</b>	<b>2,122,720</b>