



**Sawyers Church**  
**Annual Report and Accounts 2021**

Companies House Number 07382893

Charity Commission Number 1140322

## **Sawyers Church Annual Report & Accounts for the year ended 31<sup>st</sup> December 2021**

### **Legal Administrative Information**

#### **Address**

Sawyers Church  
Sawyers Hall Lane  
Brentwood  
Essex CM15 9BN

#### **Trustees/Directors**

Rupert Bugg (Treasurer)  
Thomas Halley  
Peter Jordan  
Alan Maltwood  
Eric Mensah  
John Morris OBE  
Abi Mustafa  
Olivia Omideyi  
Rebecca Woollgar

#### **Senior Pastor**

Peter Jordan

#### **Banker**

Barclays PLC  
PO Box 2178  
Brentwood  
Essex CM14 4RT

#### **Independent Examiner**

Jacob Farley ACA  
Stewardship  
1 Lamb's Passage  
London EC1Y 8AB

#### **Solicitor**

Geldards  
Number One Pride Place  
Pride Park  
Derby  
DE24 8QR

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## Trustees/Directors Annual Report for the year ended 31<sup>st</sup> December 2021

### 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.

## 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
- one Trustee/Director (Peter Jordan) is also a member of the Staff Team (see below) and, therefore, is a paid employee but, in common with all the other Trustees/Directors, does not receive any remuneration including payment of expenses in acting as Trustees/Directors.

There were no changes to the Trustees/Directors that took place in 2021:

### **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 to mitigating these to the fullest extent possible, for example, through insurance.

During 2021, 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 early in 2021 regarding the Coronavirus Pandemic. They took the decision to allow staff to continue to work from home and to continue Sunday Services 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 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.

At the end of April 2021 and at the beginning of May 2012 the church began to come out of lock down restrictions and Sunday Services returned to Becket Keys School and ministry and activities resumed. Staff continued to work both from at home and in the church office as appropriate. As the Church resumed activities after lockdown, government guidelines continued to be strictly followed especially on a Sunday during our Sunday Services at Becket Keys School. Safe areas were provided in the service for those who still wished to wear face masks and it wasn't until later in the year on a Sunday that the church resumed Kids Church and Refreshments.

In early 2021, our partner Charity, Frontline, who Sawyers Church works with to support adults with learning disabilities lost key funding from Essex County Council. This came about due to a shake-up in Essex County Council as to how they support charities like Frontline. This loss of financial support threatened to limit Frontline's essential work at a very important time for vulnerable people.

The Sawyers Church Trustees/Directors took the decision to give a gift to Frontline of £70,000 from their funds to allow Frontline to continue their vital work in the community for public benefit. This gift was spread out across the year and was very well received from Frontline and supported by the church family. Frontline survived their loss of funding from Essex Council and continued their ministry in supporting adults with learning disabilities.

### **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)
- Loretta Balogun - Youth Pastor (Full Time)
- Jonathan Clayton – Operations Manager (Full Time)
- Magali Ellis – Children's Coordinator (Part Time to the end of December 2021)
- Graham Headley – Christians Against Poverty (CAP) Debt Centre Manager (Part Time)
- John Newman - Finance Manager (Part Time)

The following staff changes took place in 2021:

- Lorretta Balogun was appointed as Full Time Youth Pastor in August 2021 after applications and interviews. Lorretta took on leadership of the Youth Leadership Team who had been overseeing the youth work up until that point.

- Eve Rodgers stepped down as the CAP Debt Centre Manager in May 2021 and the work of the Debt Centre was covered by CAP Nationally and the Chelmsford Debt Centre. Graham Headley was appointed as the new Brentwood Debt Centre Manager in November 2021 after applications and interviews.

### **Remuneration**

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

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.

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
- 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.

In 2021 the Elders were joined by the following people to launch a Church Leadership Team:

- Dawn Maltwood (Inspiration)
- Theresa Jordan (Action)
- Sampson Desari (Prayer)
- Val Morris (Alpha)
- Jonathan Clayton (Operations)
- Fin Inuayo (Connection)

This decision replaced the former Ministry Team and allowed key people (Ministry Gifts) to work together alongside the Eldership. This gives the Elders support in leading the church and taking the church forward especially as we look to build a new facility and grow in numbers and influence. The Leadership Team meet together monthly to develop strategy and vision and lead the church.

## **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. As necessary, training was provided for all our volunteers.

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 continuing with a Food Hub at Sawyers Church in partnership with the Daily Bread Café in Hutton. This Food Hub ran through to Easter 2021 when it was relocated to another church in preparation for building work to take place at Sawyers Church.

## **ACTIVITIES IN 2021**

The following is a commentary on activities carried out during 2021 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 2021, 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. As the church came out of the pandemic, the church building, located in Sawyers Hall Lane, Brentwood, was used each day of the week, during the daytime and evenings. The main activities were as follows:

- Monday      Hope Mums Bible Study, & Leadership and Trustees Meetings
- Tuesday      Senior Adults ('Hour Together')  
Adults with learning disabilities – Cookery Class  
Adults with learning disabilities ('Tuesday Club')
- Wednesday    Adults (Café)  
Adults with learning disabilities – Art Class  
Adult (Worship Practice)
- Thursday      Youth (Drop-In)  
Adults with learning disabilities – Cookery Class  
Adult ('Alpha' course)  
Adult ('Freedom in Christ' course)
- Friday          Brentwood Street Pastors



- Saturday All age (various ad hoc events)  
Daily Bread Café, Hope Mums and CAP Events
- Sunday All age worship, prayer, and Bible teaching and Children's Church

### Sunday Services

After Easter 2021 the main Sunday services and Kids Church 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 2021, attendance by adults, young people and children was over 180 people each week and steadily increased after the pandemic.

The church, for a season, provided both face to face services at Becket Keys School and online services for those who were still vulnerable from the pandemic. In the middle of the year the online services concluded, and the face-to-face service was recorded to be shown on YouTube at a later date for those who were unable to attend on a Sunday.

### Children/youth

The children's work and youth work is well established, and Kids Church and youth clubs continued to be popular throughout the year both online and face to face.

Our Children's work continued as part of church online with a special recorded slot each week for kids and families. This continued into our face-to-face services at Becket Keys School after Easter, before we were able to fully relaunch Kids Church after the pandemic. There were also children's resources made available to parents which included craft, stories, media, quizzes.

Our Youth work continued online on Zoom, every Thursday evening until Easter, and we were able to support our young people throughout the pandemic. After Easter our youth work resumed in the church building led by our Youth Leadership Team and by Lorretta Balogun from August 2021. As part of our Sunday gatherings we have integrated young people into the service by getting them involved in worship, hospitality and the audio/visual. We also took responsibility for a 'Drop In' Youth Club in the centre of town called "Hype". This was in partnership with Essex Youth Service and took place at the Hermitage.

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 50 people met regularly each week. 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. We also provided other activities for adults with learning disabilities like local walks and trips out into the community. During the week we also made our building available for cookery classes and art classes for adults

with learning disabilities in partnership with Frontline with 20 plus people in regular attendance. This provided vulnerable people with a sense of self-worth and essential practical and life skills.

### Cafés

The cafés held on Wednesdays 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

After Easter, each week, events were held for seniors at “Hour Together”. These events 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. At “Hour Together” we bring in guest speakers from the local community and the church.

### 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 and access pastoral support.

During the year, as a result of the pandemic, these groups moved online 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.

“Hope Mums” also joined our life group programme, and this is a small group that provides support for single mums. “Hope Mums” also ran community events as an outreach to support single mums further afield and wider into the community.

### 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 2021 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. Between Easter and the Autumn we were without a Debt Centre Manager due to Eve Rodgers resigning to spend more time with family. During this time our Debt Centre was covered by CAP Nationally and the Chelmsford Debt Centre. In November 2021 we appointed Graham Headley as our Debt Centre Manager. Our volunteer befrienders continued to support those in need during this time.

#### 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 most of 2021 we were unable to continue with our street pastors project due to our volunteers being vulnerable to Covid. Towards the end of the year, we were able to reinstate some patrols in the High Street on a Friday evening with limited volunteers.

#### 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 continued 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 £2.7m for Phase One and £400,000 for Phase Two. This will provide a modern, flexible, and cheaper building from which to operate.

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 and we have identified 4Front Construction as our preferred building contractor.

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 2021, £915,478 had been raised from within the church and also people and organisations outside and through various specific initiatives. 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 Smith and Jones Trust.

### **Financial Highlights**

Total income from all sources was £624,299 compared to £331,648 the previous year. Principal sources of income were: £523,081 in gifts/offerings, £85,664 reclaimed tax (Gift Aid), £247,172 in new build donations, £23,491 donations for CAP Debt Centre and £1,446 in other income.

Total expenditure was £227,481 compared to £281,244 the previous year. The principal costs were £125,201 staff employment costs: £15,689 on site and buildings, £17,124 on CAP Debt Centre and £22,602 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.

## **Forward look**

During 2022 the church expects to continue to operate all its activities. Specific tasks will be undertaken as follows:

- Towards the end of 2021 the Trustees of Sawyers Church were approached by the Trustees of Breakthru Church in Brentwood. Like Sawyers Church, Breakthru Church is an Assemblies of God Church. The Trustees of Breakthru Church declared that they wished to wind up their charity and become part of Sawyers Church, transferring their assets to Sawyers Church. The Trustees and Leadership of Breakthru Church did not wish to be integrated into the management of Sawyers Church. Sawyers Church and Breakthru Church sought advice from Geldards Solicitors, the Charity Commission and Assemblies of God. It was decided to draw up a Transfer Agreement with Geldards Solicitors to move this forward into 2022. The Trustees of Sawyers Church will ensure that there is a smooth transition in Breakthru Church becoming part of Sawyers Church and that people joining Sawyers Church feel welcome and have opportunity to get involved. They will also make sure that assets and finances coming across are used for the objectives of the charity.
- 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 regard to conflicts of interest.
- The Trustees will work in partnership with the Sion Community in Sawyers Hall Lane. The Sion Community have agreed to rent their facilities to Sawyers Church during a rebuild so that the ministry and activities of Sawyers Church can continue. There will also be offices available at the Sion Centre that Sawyers Church will be able to use. The Trustees will make sure there is a smooth transition to the Sion Centre once building work commences.
- The Trustees will look to relaunch, in partnership with other churches across the town, the Street Pastors Project
- 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 continue 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.

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

Signed: *Peter Jordan*

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

*This report was approved by the Board of Management, and signed on behalf of the Trustees/Directors on 7<sup>th</sup> September 2022*

## **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 2021 on pages 14 to 25 following, which have been prepared on the basis of the accounting policies set out on pages 18 to 24.

#### **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

Jacob Farley ACA  
Institute of Chartered Accountants in England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 7 September 2022

**SAWYERS CHURCH**  
**Statement of Financial Activities**  
**Year Ended 31 December 2021**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Voluntary income	3	269,342	339,403	608,745	316,911
Charitable activities	4	14,108	-	14,108	12,520
Coronavirus job retention scheme		-	-	-	661
Investment income		186	1,260	1,446	1,555
Total income and endowments		283,636	340,663	624,299	331,648
<b>EXPENDITURE ON:</b>					
Charitable activities	5	210,818	67,124	277,941	281,244
Total expenditure		210,818	67,124	277,941	281,244
<b>Net income/(expenditure)</b>		72,818	273,539	346,358	50,404
Transfers between funds	11	81,426	(81,426)	-	-
<b>Net movement in funds</b>		154,245	(192,113)	346,358	50,404
Fund balances at 1 January 2021	11	1,420,246	752,879	2,173,125	2,122,721
<b>Fund balances at 31st December 2021</b>		1,574,491	944,992	2,519,483	2,173,125

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 18-24 form part of these accounts.

# SAWYERS CHURCH

## Balance Sheet

As At 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,387,296	-	1,387,296	1,307,947
		1,387,296	-	1,387,296	1,307,947
<b>CURRENT ASSETS</b>					
Debtors	8	6,384	-	6,384	6,311
Cash at bank	9	187,252	944,992	1,132,244	868,306
		193,636	944,992	1,138,628	874,617
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	6,441	-	6,441	9,438
Net Current Assets		187,195	944,992	1,132,187	865,178
<b>NET ASSETS</b>					
		1,574,491	944,992	2,519,483	2,173,125
<b>FUND BALANCES</b>					
Unrestricted funds	11				
General Funds		1,574,491	-	1,574,491	1,420,246
Restricted Funds	11	-	944,992	944,992	752,879
		1,574,491	944,992	2,519,483	2,173,125

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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:

*Peter Jordan*  
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Peter Jordan

7th September 2022  
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Date

Company number: 07382893

Charity number: 1140322

The notes on page 18-24 form part of these accounts.



**SAWYERS CHURCH**  
**Statement of Cash Flows**  
**Year Ended 31 December 2021**

	Total funds £	Prior year funds £	Note
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	<b>345,365</b>	<b>59,417</b>	<b>a</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments			
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment	(81,426)	(81,543)	
Proceeds from sale of investments			
Purchase of investments			
<b><i>Net cash provided by (used in) investing activities</i></b>	<b>(81,426)</b>	<b>(81,543)</b>	
<b>Cash flows from financing activities:</b>			
Repayments of borrowing			
Cash inflows from new borrowing			
Receipt of endowment			
<b><i>Net cash provided by (used in) financing activities</i></b>	<b>-</b>	<b>-</b>	
 <b><i>Change in cash and cash equivalents in the reporting period</i></b>	 <b>263,939</b>	 <b>(22,126)</b>	
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>868,306</b>	<b>890,432</b>	<b>b</b>
<b>Change in cash and cash equivalents due to exchange rate movements</b>			
 <b><i>Cash and cash equivalents at the end of the reporting period</i></b>	 <b>1,132,245</b>	 <b>868,306</b>	 <b>b</b>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	Current year £	Prior year £
<b><i>Net income/(expenditure) for the reporting period (as per the</i></b>	<b>346,358</b>	<b>50,404</b>
<b>Adjustments for:</b>		
Depreciation charges	2,077	3,129
(Gains)/losses on investments		
Dividends, interest and rents from investments		
Loss/(profit) on the sale of fixed assets		
(Increase)/decrease in stocks	-	
(Increase)/decrease in debtors	(73)	819
Increase/(decrease) in creditors	(2,997)	5,065
<b><i>Net cash provided by (used in) operating activities</i></b>	<b>345,365</b>	<b>59,417</b>

**Note b: Analysis of cash and cash equivalents**

	Current year £	Prior year £
Cash in hand	1,132,244	868,306
Notice deposits (less than 3 months)		
Overdraft facility repayable on demand		
<b>Total cash and cash equivalents</b>	<b>1,132,244</b>	<b>868,306</b>

## SAWYERS CHURCH

### Notes to the Accounts

Year Ended 31 December 2021

#### 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

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

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.

## SAWYERS CHURCH

### Notes to the Accounts

Year Ended 31 December 2021

#### 2 Accounting Policies (continued)

##### c) Expenditure

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

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

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.

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

##### d) Fund accounting

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

##### e) Tangible fixed assets 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).

# SAWYERS CHURCH

## Notes to the Accounts

Year Ended 31 December 2021

<b>3 Voluntary income</b>	Total 2021 £	Total 2020 £
General donations	523,081	263,117
Tax recoverable	85,664	53,794
	<u>608,745</u>	<u>316,911</u>

<b>4 Other Incoming Resources</b>	Total 2021 £	Total 2020 £
Income from charitable activities	3,917	5,656
Income from car parking	1,764	1,310
Other Income	8,428	5,554
	<u>14,108</u>	<u>12,520</u>

<b>5 Charitable activities</b>	Total 2021 £	Total 2020 £
<b>a Direct costs</b>		
Staff salaries expenses and pension	125,201	191,275
Site costs, buildings and utilities	15,689	14,967
Youth and children's work	5,033	3,857
Sunday services (inc. hall hire)	5,655	7,359
Membership Subscriptions	13,644	9,478
Interns and training	540	1,047
Evangelism	542	1,575
Other ministry expenses	5,349	6,455
Pastoral care	573	1,072
Worship	14,428	181
Other costs	0	144
Motor vehicle running costs	881	1,614
Catering	758	351
Grants payable Note 5c	22,602	21,908
	<u>210,893</u>	<u>261,281</u>

<b>b Support Costs</b>		
Church administration	9,492	9,518
Computer expenses	2,879	4,315
Depreciation	2,077	3,129
Accounts and examination	2,140	3,000
	<u>16,588</u>	<u>19,963</u>

<b>Combined charitable activity cost</b>	<u>227,481</u>	<u>281,244</u>
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Fees payable to Stewardship, other than for the annual accounts and independent examination, for payroll bureau services, totalled £1,125 (2020: £1,071).

<b>c Grants</b>	Institutions £	Individuals £	2021 £	Institutions £	Individuals £	2020 £
Grants < £1,000	200	1,290	1,490	200	1,000	1,200
Wycliffe Bible College	4,200	-	4,200	4,200	-	4,200
Brentwood Schools CWT	3,687	-	3,687	3,686	-	3,686
Stand By Me	3,000	-	3,000	3,000	-	3,000
Jose Aguerdos	3,025	-	3,025	3,422	-	3,422
Christians Against Poverty	2,400	-	2,400	2,400	-	2,400
Altitude Church	4,800	-	4,800	4,000	-	4,000
	<u>21,312</u>	<u>1,290</u>	<u>22,602</u>	<u>20,908</u>	<u>1,000</u>	<u>21,908</u>

# SAWYERS CHURCH

## Notes to the Accounts

Year Ended 31 December 2021

### 6 Staff & Trustees

The average monthly number of employees during the year was 7 (2020: 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	2021 £
Trustees:			
Peter Jordan	49,440	-	49,440
Jonathan Keel	-	-	-
			<u>49,440</u>

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Trustees:			
Peter Jordan	49,440	-	49,440
Jonathan Keel	29,102	2,037	<u>31,140</u>
			<u>80,580</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 2021
Cost	£	£	£	£	£	£
At 31st December 2020	1,000,000	302,870	29,460	3,966	20,330	1,356,626
Additions	-	81,426	-	-	-	81,426
At 31st December 2021	<u>1,000,000</u>	<u>384,296</u>	<u>29,460</u>	<u>3,966</u>	<u>20,330</u>	<u>1,438,052</u>
Accumulated Depreciation						
At 31st December 2020	-	-	27,197	2,607	18,875	48,680
Charge for the year	-	-	791	340	946	2,077
At 31st December 2021	<u>-</u>	<u>-</u>	<u>27,988</u>	<u>2,947</u>	<u>19,821</u>	<u>50,756</u>
Net book value						
At 31st December 2021	<u>1,000,000</u>	<u>384,296</u>	<u>1,471</u>	<u>1,019</u>	<u>509</u>	<u>1,387,296</u>
At 31st December 2020	<u>1,000,000</u>	<u>302,870</u>	<u>2,262</u>	<u>1,359</u>	<u>1,455</u>	<u>1,307,946</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.

**SAWYERS CHURCH**

**Notes to the Accounts**

**Year Ended 31 December 2021**

<b>8 Debtors and Prepayments</b>	2021	2020
	£	£
Tax recoverable	4,146	3,823
Prepayments	1,370	1,620
Other debtors	868	868
	<u>6,384</u>	<u>6,311</u>
<b>9 Cash at Bank and in Hand</b>	2021	2020
	£	£
Bank operating accounts	205,943	111,955
Bank deposits	925,908	755,887
Petty cash	393	465
	<u>1,132,244</u>	<u>868,306</u>
<b>10 Creditors: liabilities falling due within one year</b>	2021	2020
	£	£
Grant payable	-	4,000
Accruals	6,440	5,438
	<u>6,440</u>	<u>9,438</u>

# SAWYERS CHURCH

## Notes to the Accounts

Year Ended 31 December 2021

### 11 Funds

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

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in year 2021 £	Closing balance 2021 £
New Building	749,732	247,172	-	(81,426)	915,478
Brentwood CAP Centre	3,146	23,491	(17,124)	-	9,513
Frontline Partnership	-	70,000	(50,000)	-	20,000
	<u>752,878</u>	<u>340,663</u>	<u>-</u>	<u>67,124</u>	<u>(81,426)</u>
					944,991

#### Unrestricted Funds

	General funds £	Capital funds £	Restricted funds £	2021 £
Tangible fixed assets	-	1,387,296	-	1,387,296
Debtors	6,384	-	-	6,384
Cash at bank and in hand	187,252	-	944,991	1,132,243
Creditors falling due within one year	(6,441)	-	-	(6,441)
	<u>187,195</u>	<u>1,387,296</u>	<u>944,991</u>	<u>2,519,482</u>

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

#### Prior year comparatives

	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>-</u>	<u>752,878</u>

#### Unrestricted Funds

	General funds £	Capital funds £	Restricted funds £	2020 £
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>

## **SAWYERS CHURCH**

### **Notes to the Accounts**

**Year Ended 31 December 2021**

#### **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 £63,575 (2020: £39,149) 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.

#### **15 Post Balance Sheet Event**

Further to consultations among its trustees and congregation, in March 2022 Breakthru Church (registered charity number: 1149850) signed an agreement to transfer its assets to Sawyers Church, after which Breakthru Church would be wound up. Breakthru Church is another Assemblies of God church based in the Brentwood area. The net assets transferred are in the region of £1.4m and are to be put towards the cost of constructing the new building in Sawyers Hall Lane.



**SAWYERS CHURCH**  
**Detailed Statement of Financial Activities with Comparatives**  
**Year Ended 31 December 2021**

Note	Unrestricted funds				Unrestricted funds			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	2021	2021	2021	2021	2020	2020	2020	2020
	£	£	£	£	£	£	£	£
3	269,342	-	339,403	608,745	273,458	-	43,453	316,911
4	14,108	-	-	14,108	12,520	-	-	12,520
	-	-	-	-	661	-	-	661
	186	-	1,260	1,446	250	-	1,305	1,555
	283,636	-	340,663	624,299	286,890	-	44,758	331,648
5	210,818	-	67,124	277,941	262,766	-	18,478	281,244
	210,818	-	67,124	277,941	262,766	-	18,478	281,244
	72,818	-	273,539	346,358	24,124	-	26,280	50,404
	-	-	-	-	-	-	-	-
	72,818	-	273,539	346,358	24,124	-	26,280	50,404
11	1,420,247	-	752,879	2,173,126	1,396,123	-	726,599	2,122,722
11	1,493,065	-	1,026,419	2,519,484	1,420,247	-	752,879	2,173,126