

CHRISTCHURCH HITCHIN

TRUSTEES ANNUAL REPORT

AND

STATEMENT OF FINANCIAL ACTIVITY

YEAR TO 31 AUGUST 2020

Trustees report for the year ended 31st August 2020

Context

A team of Trustees have the duty and responsibility to report on the activities of the Charity that is Christchurch (Methodist and United Reformed) Church. The team consists of the Minister, the Deacon and 8 elected from and by the church membership, in accordance with the terms of the constitution. Christchurch Hitchin is located at Bedford Road, Hitchin, SG5 1HF. It is a registered charity, no. 1142830, and its constitution was formally updated in January 2019.

Those serving for some or all of the year were as follows:

Deacon Sheralee Devitt, Sara Crowley, Chris Blackman, Tim Rajan, Christine Warren, David Rossall, Julie Mills, Peter Ward, Vic Evans.

Retired during the year:

Sheralee Devitt, Tim Rajan, David Rossall and Christine Warren

Elected during the year:

Annette England, Andy Feltoe and Tracy King

The Trustees, normally called the Trustee Oversight Group, meet monthly, and have overall responsibility for all aspects of Church Life.

Objectives and Activities

The Trustees are committed to developing the work of the charity, to strengthening the discipleship of its members and to supporting and encouraging others to develop their faith and make a commitment as a follower of Christ.

The Mission Statement of the Church is: ***Led by the Spirit – Working in the Community – Bringing people to Christ.***

We continue to use our “Growing Together” vision to review our activities. However, in addition to this, a phrase ‘heard’ by the Trustees at a ‘Meeting for Clearness’ in January 2020 has also proved to be truly relevant to the community over the past year as we have travelled through lockdown. This statement is ‘Real Life, Real Love, Real You’.

The Purpose of the Charity, as set out in the Christchurch constitution, is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the Methodist and United Reformed Churches.

The Trustees have a duty under the constitution to give the necessary direction to achieve its Purpose, and to “engage in a range of activities, either on its own or with others, including (but not restricted to):

- the celebration of public worship.
- the teaching of the Christian faith.
- mission and evangelism.
- pastoral work, including visiting the sick and the bereaved.
- the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs; and
- the support of other charities in the UK and overseas

An introduction

Christchurch is a large congregation and as of 31 August 2020 there were 250 members. The average attendance at all services on a Sunday was 183, (consisting of 153 adults and 30 under 19's) as measured during the month of October 2019, in accordance with the procedures of the Methodist church.

The period covered by this report, represents two distinct periods in the life of Christchurch. The first, Sept 2019 - March 2020, when church life continued much as in recent years and the second, from March – August 2020 when Covid -19 resulted in a national lockdown.

2019 was enjoyed as a year of celebration for our Golden Jubilee, during which we had welcomed new people and returning former members through our doors. On the back of that we were feeling a renewed sense of family and of belonging together and were looking with optimism to continue to reach out to the wider community and to open our doors even more widely to EVERYONE.

An away day of the Trustee Oversight Group (TOG) in January 2020, led by our then 'new' minister Val Reid was a time of renewal and looking forward. A new vision emerged that day which was encapsulated in the phrase which emerged 'Real Life, Real Love, Real you'. It was discerned that we were being called to a new way of being in community together and also within the town wide community. As part of our Jubilee celebrations, the cross on the top of the church which had remained unlit for several years had been repaired and lit up once again. This, shining out for all to see, seemed to reflect our sense of optimism in what felt like a new season of our walk with Christ. We were ready to run! There was a sense that God was calling us to shake off the old ways of doing and being Christchurch to which we had become attached, but which were not necessarily relevant in 2020. This new way required us to be honest and open with each other and with our community. We wanted to live out our faith in practical ways which would be relevant to those who had found Christ and yet accessible to those who were seeking.

And then, the pandemic took hold. This heralded the start of the second distinct period to be reported on here, from March 2020 - August 2020. Suddenly, we could no longer enter the church premises. The busy building which saw hundreds of people of all ages pass through its doors each week fell silent. No more Sunday services, no more Junior Church, no more Monthly news magazine, band, flower arranging or hirers coming and going. Room bookings ceased.

Not to be held back, many members felt reinvigorated in their faith and responded with creativity. We might not have been in the building, the lights might not be on, but we were still very much at home. This report seeks to define these two distinct periods in the life of Christchurch in the year to August 2020.

Worshipping Together

From August 2019 – March 2020, gathered worship took place at two main services each Sunday, with a traditional service at 9am followed by a small number enjoying breakfast together. The 10.45am 'Worship for All' service included Junior Church for children and young people aged from 0 – 18years. Holy Communion was celebrated once a month at each service. We were also worshipping at intervals throughout the year with others in our town as part of the Hitchin Churches Together initiative. Live music plays a significant role in our worship with a talented team of musicians including a band, pianists, organists and vocalists. Words are projected and sound is managed by those working 'the sound desk'.

With the onset of lockdown, a highly skilled team of technicians and worship leaders showed amazing resilience and agility and our services started to be streamed via YouTube and the Christchurch YouTube channel was born. Once government restrictions allowed, services were streamed from the sanctuary.

We offered transcripts of the services to those unable to access technology and provided backpacks containing resources for children to use at home. People of all ages have continued to contribute to worship through singing, playing instruments, sharing readings, and puppets have made an appearance. In parallel to this a new ministry emerged with the development of Family Church; An interactive service led by our Family Worker for young and the not so young alike. This may continue in some form 'in person' from the church premises once restrictions are lifted sufficiently. This is regularly attended by 12 or more children and up to about 20 adults.

Teaching and Discipleship - headlines

- Main focus of teaching at Christchurch currently comes within our Sunday morning services and Junior Church sessions.
- Preachers follow the Lectionary, although during Advent 2019, Christchurch devised its own themed services.
- "Growing Leaders" second cohort attended over ten months from September 2019 until June 2020. A course designed to equip people at all levels of leadership (at church, work or in voluntary roles). Started September 2019 with face-to-face meetings and continued during lockdown via Zoom.
- 'House Groups' for adults, involving approximately 100 people meeting weekly or fortnightly. Each found a new way of being together during lockdown; from What's app groups to meeting on zoom, connections were maintained.
- 'Men's Breakfast' prior to lockdown met once a month for a time of friendship and fun. This has continued over zoom since lockdown began, now re-named 'Elevenes'. A valuable time of fellowship for men (mostly of the more mature age group,) although open to all ages.
- 'Friday night drinks' attended by those of working age predominantly. This used to take place in a local pub but has necessarily transferred to zoom.

Youth, Children and Families

Youth children and families was a key part of our mission during the year, both prior and during lockdown. With an active 'Junior Church' for children aged from birth to 18, this work is managed by volunteers in partnership with our employed Family and Youth Worker. An overview is given below. Activities provided are age/stage appropriate with any necessary adjustments made to ensure ALL are included.

Early Years: (Age 0-5)

- Weekly Parents & Pre-school group
- Sunday morning creche and cuddle corner
- 'Beginners' group for those aged 3 – 5 years
- Weekly toddler group

Primary: (Age 5-11)

- 'Pig!' our vibrant Sunday morning group during which children learn together about Jesus and the bible through age-appropriate activities.

Secondary: (Age 11-16/18)

- As young people make the transition through secondary school, our Junior Church aims to support them with teaching is relevant, and with practical opportunities to serve and participate in the wider church and in the local community.
- 'All In' is the Sunday evening youth club and was attended by between 5 and 10 young people on a Sunday evening when it was possible to meet in person with as many as 15 on occasion.
- Residential weekend during March 2020 was highly successful, attended by 15 young people. The summer term residential was not possible due to the pandemic.
- The team of volunteers proved to be highly creative and have enabled 'All In' to continue in the form of socials on zoom during the pandemic. In addition, for the older end of the scale there are other support groups. The leaders have been ensuring that personal contact is maintained.

Young Adult: (Age 16/18-25)

- We continue to journey with young people as they begin to make their own way in the world. Our Youth Worker visited those at university to check on how they were doing and to maintain the connection. In addition, Young people were encouraged to participate in social activities on zoom throughout lockdown.

Ministry for Leaders

- Volunteers who work to run groups benefit from providing mutual support to each other and from the wider church community.
- A number have stepped down during the pandemic but a core team remains. However, it is hoped that once the pressures of the pandemic ease, that volunteers will feel able to return to their former or alternative roles, or that others will feel called into this area of church life.
- We run regular training events for leaders, some in-house and some run ecumenically in the town.

Family ministry

- This has taken on an important new dimension during the pandemic with Family Church taking place via zoom every Sunday. Popular, with whole families worshipping together in new and creative ways.
- Open to all ages, it has been attended regularly by at least 12 adults and over 20 children, a truly intergenerational ministry.
- It is hoped that this will continue in some form once lockdown is over, and the building is open.

It is encouraging that Children who accessed any church activity at least once over lockdown between March and August (including holiday club) totalled 59. Young people who accessed any

church activity at least once over lockdown between March and August totalled 18, bringing the grand total to 77.

Outreach:

Reach Out initiatives and support fall under two headings: Home and Overseas. During lockdown, 'Home' activities have not been taking place. It is anticipated that many will start again, possibly in new formats once restrictions allow.

Home

- Open Church, weekday drop in, welcoming anyone, regulars and visitors, for tea, coffee and company.
- Saturday morning coffee.
- Art Space (an art club).
- Lunch Club serving elderly folk, referred through social and health services.
- Parent and Toddler group, weekly.
- Meeting Needs monthly deliveries of furniture and other non-perishable goods to people in need.
- Coffee+, a family coffee morning with play space.
- Family Film Club during the winter months. For those wishing to explore faith in different contexts and Messy Church for those wishing to explore faith in different contexts.
- Prayer station outside Christchurch offered prayers, conversation and a listening ear if needed.
- Hitchin Street Angels, where a calming chat is offered to those who need it on the streets of our town on a Saturday night.
- Daisy Chains, a support group for families of pre-school children with additional needs.
- Christians Against Poverty, a debt counselling service.
- Simpsons Alms houses.
- North Herts Sanctuary for the Homeless and Jubilee House, for homeless young people, and Hitchin Food Bank.
- During lockdown, posters were regularly exhibited in our display units along the front of the church. This included messages of hope and expressions of the love of Christ as well as a well-received exhibition 'Great Black Britons', Inspired by the Black Lives Matter' movement.
- North Herts Circuit of the Methodist Church and the North Herts Group of United Reformed Churches – Christchurch plays an active role in these.
- Good Friday Walk of Witness

Overseas

- Prayer and financial commitment continued to be key features of our commitment to serving people overseas. A partner with SIM International is supporting persecuted Christians in the Middle East.
- We partnered with a community in Manila, The Philippines, through Compassion.
- A family living and working in Egypt, sent by Interserve.
- We also continued to partner with Jon and Lisa Short, who work with Christian students in Madrid.
- We continued to respond throughout the year to emergency appeals as a result of either man-made or natural disasters. Traidcraft stall was held at church at least once a month prior to lockdown with members encouraged to continue to support Traidcraft throughout the pandemic with orders placed online.
- We are an Eco Church, and volunteers run several recycling initiatives.

Pastoral and staying connected.

- Pastoral care, including visiting the sick and bereaved, is led and overseen by the Ministry Team who in turn work with a Pastoral Area Lead and a team of pastoral friends. Home communion is also offered to those who cannot get to services pre-pandemic and it is hoped this will be able to start again once restrictions allow. Small groups and other organisations that are under the Christchurch umbrella play a large role in offering pastoral care and support. Pastoral care is offered to church members at Archers Court, Elmside and The Cedars, which are properties associated with MHA (formerly Methodist Homes for the Aged).
- In the summer of 2020, we committed to introducing a pastoral care system where every member of the church is linked to a pastoral friend, someone to contact on a regular basis for support. We hope to have linked every member of the church with someone by the end of August 2021. The aspiration is that most members and adherents will take a role in providing pastoral care and all will receive pastoral care through linking with a pastoral friend.
- Weekly newsletter, which up until March 2020 contained short items of news and publicised forthcoming events, became a vital means of connection from March 2020 as we entered lockdown when it started to be sent out via e-mail or posted to all members. It contained not only news, but a pastoral letter written by the minister. During the period March – July 2020, the trustees were also publishing a daily 'Thought for the Day' shared via Facebook and published in Weekly.
- Bereavement - Inevitably during the period in question there have sadly been some deaths in our community. It has been difficult not being able to come together in one place to celebrate their lives. However, technology has meant we have been able to share in funeral services streamed from the crematorium and we look forward to being able to come together to remember all those who have died once we are back in the building.
- Sunday morning coffee – after the 10.45am service has long been a way of catching up with each other. Whilst not suitable for all, zoom has been used for virtual coffee after the Sunday morning service by up to about 30 homes a week during the pandemic.
- Shopping - A network of 15 volunteers was established over lockdown one, March – July 2020 when those who had to self-isolate or who were shielding were not able to leave their homes. Food and medication were delivered to people's homes in support of the most vulnerable amongst us.
- Church meetings continued across the year, latterly via zoom.

Safeguarding

- New safeguarding team established during summer 2020.
- The group plan regular training for all members who are in roles which make this directly relevant to them. Safeguarding is based on the Methodist Church policy "Safeguarding Children, Young People and Vulnerable Adults".
- Our safeguarding group is responsible for implementing this policy and ensuring that all users of our premises are aware of the policy and its implications.

Property

Maintenance and cleaning of the premises at Christchurch are managed and monitored by the Finance & Property Committee. A Property Schedule has been prepared for forwarding to the Methodist Superintendent, in accordance with Methodist Church procedures.

During the year, approximately £25,500 has been spent on routine cleaning, maintenance and repairs. This included approximately £3,000 for interior redecorating of the Main Hall area and approximately £2,000 for refurbishment of toilets.

Risk Assessment

Each year, the Trustees carry out a Risk Assessment covering a range of risks, including fire, accidents and other Health & Safety matters, finance and staff shortage. Follow-up action is initiated, as necessary. A comprehensive COVID specific Risk Assessment project was undertaken prior to re-opening the building in summer 2020.

What of the future?

Three open consultations were held via zoom, June 2020 during which members and adherents were invited to start thinking about Christchurch in the post pandemic era. The trustees had developed a sense that God was calling the Christchurch community to focus primarily on Worship, Open Church and Communication. Over three consecutive evenings, a meeting was held to focus on each of these three areas. Key messages were noted to be used to inform future planning.

From report for year ended August 2020: Support of other charities in the UK and overseas.

Whilst opportunities for fundraising were limited during the year, the church still donated over £6,000 to local and global charities. The church has also continued to support its mission partners overseas, both from the general funds and through individual's own fundraising.

Accounts

The financial deficit in 2019-20 was £15,571. The Statement of Financial Activities and Balance Sheet are set out below. The Trustees have also formulated Accounting Policies and a Reserves Policy and these are set out below:

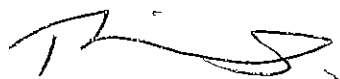
Reserves policy

It is the Trustees' policy to maintain a balance in reserve which equates to 6 months of the assessments due to the Methodist and United Reformed Churches, and wages for the staff employed directly by Christchurch, plus potential employment termination costs and redundancy liabilities. In addition, provision has been made for capital projects expected to be carried out during the year.

Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Approved at the Trustees Meeting held on 19th May, by video call in compliance with Government Covid-19 restrictions, and signed on behalf of the Trustees:



Tracy King
Church Secretary

Declarations

Treasurer

I confirm that these accrual – based accounts for the year ended 31 August 2020 have been prepared from the records of the Church and that they include all funds under the control of the Church Leadership Group, being the trustees of the Church.

Signed:



Date:

06, 06, 21

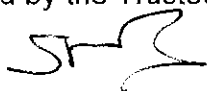
Name of Treasurer: Chris Blackman

Address of Treasurer: 3 Benslow Rise, Hitchin, Herts, SG4 9QX

Presentation to the Trustees for approval

I confirm that the Trustees Annual Report, the Statement of Financial Activities, the Balance Sheet and the Notes to the Accounts for the year ended 31 August 2020 were approved by the Trustees at a meeting on 19 May 2021.

Signed:



Date: 6/6/21

Name: Julie Mills, Senior Steward and Chair of the Trustees Meeting

Independent Examiner's Report to the Trustees of Christchurch, Hitchin, a Methodist/URC LEP, for the year ended 31 August 2020.

The trustees are responsible for ensuring that the annual report and accounts present a true and fair view of the Church's income and expenditure for the year and of the assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under s144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility for:

- Examine the accounts under s145 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Charity Commission under s145(5)(b) of the Charities Act, and
- State whether particular matters have come to my attention

Declarations

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosure in the accounts seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with s130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Neil Harding

Date:

8/6/21

Name of Independent Examiner: Neil Harding

Relevant Professional qualification or body: *FCA*

Address: Partner, Bradshaw Johnson
Croft Chambers
11 Bankcroft
Hitchin
Herts
SG5 1JQ

Name of Church

Christchurch Hitchin

Church No

340515

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£
Income						
1 Offerings		116,213		9,929		126,142
2 Donations and Grants		5,437		15,364		20,801
3 Gift aid		29,228		2,414		31,642
4 Interest and investment income		1,612		154		1,766
5 Income from lettings		32,466				32,466
6 Internal organisations		0		7,689		7,689
7 Other charitable income		17,224		9,218		26,442
8 Total income		202,180	0	44,768	-	246,948
Expenditure						
9 Circuit and URC assessments		109,722				109,722
10 Grants and donations		8,512		5,632		14,144
10A Ministry, Worship and Teaching		4,951				4,951
11 Property maintenance		18,536				18,536
12 Insurance, utilities etc		11,836				11,836
13 Staff costs		19,722		45,461		65,183
14 Office expenses		5,116				5,116
15 Other expenditure		15,950		2,927		18,877
16 Internal organisations				14,155		14,155
17 Total charitable expenditure		194,345	0	68,175	0	262,519
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		7,835	0	-23,407	0	(15,571)
21 Transfers between funds		-46,676		46,676		0
22 Other gains/(losses)						0
23 Net movement in funds		-38,841	0	23,269	0	(15,571)
24 Total funds brought forward		2,278,294		11,930		2,290,225
25 Total funds carried forward		2,239,454	0	35,200	0	2,274,654

Name of Church

Christchurch Hitchin

Church No

340515

Statement of Financial Activities (SOFA) for the year ended 31 August 2019

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2018-19
		£	£	£	£	£
Income						
1 Offerings		125,185		9,441		134,626
2 Donations		5,829		1,520		7,349
3 Gift aid		30,428		2,601		33,029
4 Interest and investment income		1,689		140		1,829
5 Income from lettings		34,709				34,709
6 Internal organisations		0		9,548		9,548
7 Other charitable income		10,091		7,152		17,243
8 Total income		207,931	-	30,402	-	238,333
Expenditure						
9 Circuit assessment or share		108,998				108,998
10 Grants and donations		10,581		2,601		13,182
10A Ministry, Worship and Teaching		5,481				5,481
11 Property maintenance		17,528				17,528
12 Insurance, utilities etc		12,534				12,534
13 Staff costs		17,111		32,726		49,837
14 Office expenses		4,218				4,218
15 Other expenditure		7,508		3,278		10,786
16 Internal organisations				16,174		16,174
17 Total charitable expenditure		183,959	0	54,779	0	238,738
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		23,972	0	(24,377)	0	(405)
21 Transfers between funds		(21,069)		21,069		0
22 Other gains/(losses)						0
23 Net movement in funds		2,903	0	(3,308)	0	(405)
24 Total funds brought forward		2,275,392	-	15,238	-	2,290,630
25 Total funds carried forward		2,278,294	-	11,930	-	2,290,225

Name of Church

Christchurch Hitchin

Church No

340515

Balance Sheet as at 31 August 2020

Notes to the Accounts	Totals 2020				Totals 2019
	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	
	£	£	£	£	£
Fixed Assets					
Church building and other property	2,000,000				2,000,000
Investment properties					0
Investments					0
Total fixed assets	2,000,000	0	0	0	2,000,000
Current Assets					
Debtors and prepayments	10,919		4,579		15,498
Loans by the Churches					0
Investments with TMCP	141,287				141,287
Central Finance Board Deposits	79,716		25,995		105,711
Cash at Bank and in hand	11,335		4,626		15,961
Total current assets	243,258	0	35,200	0	278,457
Current liabilities					
Creditors (due in under 1 year)	3,804				3,804
Grants payable within 2019-20					0
Total current liabilities	3,804	0	0	0	3,804
Net current assets/liabilities	239,454	0	35,200	0	274,654
Total assets less current liabilities	2,239,454	0	35,200	0	2,274,654

Long term liabilities (due after more than one year)						
Grants payable after 2019-20						0
Loans to the Church						0
						0
Net assets				2,239,454	0	35,200
						2,274,654
						2,290,225

Funds of the Church						
General Fund (Unrestricted)				2,239,454		2,239,454
Designated Funds (Unrestricted)					0	0
Total Unrestricted Funds						2,239,454
Restricted Funds						35,200
Endowment Funds						0
					0	
Total Funds				2,239,454	0	35,200
						2,274,654
						2,290,225

Signed



Church Treasurer

Notes to the Accounts (for 2019-20)

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the accruals basis and the historical cost convention, as modified by the revaluation of certain assets.

Christchurch, Hitchin meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in Pounds Sterling (£).

Incoming Resources

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted; Restricted funds which are held for a narrower purpose. There are no Endowment funds. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

VAT

The Church is not VAT registered: all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. The freehold property is shown in the accounts at 2015 deemed cost, of which the land component is deemed to be £0.6M. No depreciation is provided on the building because the trustees consider the current residual fair value of the church buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

Beneficial Interest

The Church has a beneficial interest in the proceeds from the sale of Priory Way (the former URC manse) and Queen Street (former Congregational church). The approximate value at 31 August 2020 of the relevant Trust Funds held by the URC was £260k.

2. Payment to Trustees

There were no payments made to Trustees for additional services provided to the Church by agreement with the Church Meeting, this excludes stipends and expenses relating to reimbursement for travel and computing costs.

3. Fees for examination or audit of the accounts

	2020 £	2019 £
Independent Examiner's fees for reporting on the accounts	600	612
Other fees (e.g. advice, accountancy services) paid to the independent examiner or auditor	NIL	NIL

4. Paid employees

No employees have been paid more than £60,000 p.a.

Staff Costs paid during the year were:

	2020 £	2019 £
Gross wages, salaries and benefits in kind	58,236	44,279
Employer's National Insurance costs	3,533	2,988
Pension costs	3,414	2,570
Total staff costs	65,183	49,837

Average number of full-time equivalent employees in the year were:

3	2
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5. Capital Commitments and Contingent Liabilities

At the 31st August 2020 there are no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

6. For information only: Money received and passed on to External Organisations

	2020 £	2019 £
Balance brought forward from last year	(60)	0
Offerings/Gifts - received for External Organisations	5,286	5,832
Offerings/Gifts - passed to External Organisations	5,226	5,892
Balance carried forward	0	(60)

7 Tangible Fixed Assets

	Land £	Church buildings £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	600,000	1,200,000	200,000		2,000,000
Additions					0
Revaluations (+/-)					0
Disposals (-)					
Transfers * (+/-)					
Balance carried forward	600,000	1,200,000	200,000		2,000,000

Accumulated depreciation

Balance brought forward	600,000	1,200,000	200,000		2,000,000
Depreciation charge for year (-)					
Revaluations (+/-)					
Disposals (-)					
Transfers* (+/-)					
Balance carried forward	600,000	1,200,000	200,000		2,000,000

Net Book Value

Brought forward	600,000	1,200,000	200,000		2,000,000
Carried forward	600,000	1,200,000	200,000		2,000,000

Note: The value of the Church building and the land on which it stands is believed to be considerably greater than the amount shown as its value in the Balance Sheet. There is no depreciation on the building or fixtures, fittings and equipment, as it is judged that this will be immaterial and the impairment review at the end of the year confirmed that the market value was greater than the book value.

8. Debtors

	2020 £	2019 £
Prepayments		1,079
Debtors – Gift Aid	10,924	10,558
Other debtors	4,574	1,450
Total	15,498	13,087

9. Creditors

	2020 £	2019 £
Accruals	3,804	6,153
Total	3,804	6,153

10. Analysis of restricted funds 2019-20

Fund name	Opening	Incoming resources		Resources expended		Transfers ex	Closing	Purpose of fund
Youth (incl.Messy Church)	615	Offerings	9437	Youth projects, i.e.	5420	5420	17126	Promotion of youth work
		Staff support grant	15364	Int'l Organisations				
		Gift Aid 2018/19	2097					
Junior Church	902	Interest	94	Staff costs	45461	33638		
		Gift Aid 2019/20	1342	Grants	315	657	909	
		Offerings	653	Int'l Organisations	1000			
G.Milledge	4282	Interest	6					Assist young people working overseas
		Gift Aid 2019/20	5	Grants	400		5353	
		Donations	1185	Int'l Organisations	0			
Pastoral	1169	Interest	8			495		Pastoral work
		Interest	53				1130	
		Gift Aid 2019/20	6	Int'l Organisations	601			
Manila Fund (new)	0	Donations	1383					
		Interest	5					
		Gift Aid 2019/20	90	Expenditure	0	0	1478	Support Manila church project
Bible Student	757	Interest	5	Grants	2002	-750	0	Supporting mission in Spain
Lunch Club	4611	Other income	1990					Fund closed on 31.08.19
Badminton Club	592	Int'l Organisations	5778	Int'l Organisations	6524		3865	
Ladies Friendship Circle	53	Int'l Organisations	663	Int'l Organisations	560		695	
Holiday Club	0	Int'l Organisations	62	Int'l Organisations	50		65	
Flower fund	195	Income	160					Summer Holiday Club week
Jubilee Fund	2459	Gift Aid 2018/19	25	Expenditure	655	470	0	
ECO Group		Donations	0	Expenditure	10		184	Weekly Church flowers
Donation – chairs	64	Donations	0	Expenditure	1623	-2750		Funding local charities
Donation – kitchen	720	Donations	0	Donations	2914		0	Fund closed 31.08.20
Fleche lighting	1520	Donations	0	Expenditure	639	38	0	
Fund adjustment	-6009	Income	601	Expenditure	0		64	Memorial donation
		Donations	0	Expenditure	0		720	Memorial donation
		Donations	0			-1520	0	Repair of fleche (tower)
						9620	3611	
Adjustments - for accruals and monies not yet transferred								
Gift Aid (2018-19) received Nov.19			Gift Aid					
Gift Aid (2019-20) received Oct.20			Gift Aid			2122		
Not yet transferred to Manila a/c			Donations			-721		
Total		11930			68175	46676	35200	

Comparative analysis of restricted funds 2018-19

Fund name	Opening balance	Incoming resources		Resources expended		Transfers ex Main A/c	Closing balance	Purpose of fund
Youth (incl. Messy Church)	3221	Offerings	8937	Youth projects, i.e.	5228	5228	615	Promotion of youth work
		Gift Aid 2017/18 Interest	2077	Int'l Organisations				
Junior Church	896	Gift Aid 2018/19	104	Staff costs	32726	19000	902	
		Offerings Interest	504	Grants	240	1601		
G. Milledge	2268	Donations	1995	Int'l Organisations	1865		4282	Assist young people working overseas
		Interest	19	Grants	0	0		
Pastoral	1075	Interest	7	Int'l Organisations	778	791	1169	Pastoral work
		Gift Aid 2017/18 Donation	7					
Garden	219	Other income	40	Int'l Organisations			0	Fund closed on 31.08.19
		Donations	28	Expenditure				
Bible Student	13	Interest	0		1750	750	757	Supporting mission in Spain
		Other income	1740	Grants				
Lunch Club	5340	Int'l Organisations	6898	Int'l Organisations	7626		4611	
Badminton Club	652	Int'l Organisations	550	Int'l Organisations	610		592	
Ladies Friendship Circle	35	Int'l Organisations	85	Int'l Organisations	67		53	
Holiday Club	0	Other income	100	Expenditure	913	813	0	Summer Holiday Club week
Flower fund	120	Gift Aid 2017/18	4	Expenditure	0		195	Weekly Church flowers
Jubilee Fund	216	Other income	71				2459	Funding local charities
		Donations	5213	Expenditure	2364			
Donation – chairs	64	Gift Aid 2018/19	5	Donations	611		64	Memorial donation
Donation – kitchen	720	Donations	0	Expenditure	0		720	Memorial donation
Fleche lighting	0	Donations	1520	Expenditure	0		1520	Repair of fleche (tower)
Fund adjustment	398		-14			-6393	-6009	
Adjustments - for accruals and monies not yet transferred								
Gift Aid (2017-18) received Nov.18		Gift Aid	-2093			2093		
Gift Aid (2018-19) received Nov.19		Gift Aid	1223			-1223		
Not yet transferred to Youth		Gift Aid rec'd Jun.19	1372			-1372		
Total	15238		30402		54779	21069	11930	