

EVERYDAY CHURCH

England & Wales · Charity number 1150359

Details

Other names	EVERYDAY CHURCH LONDON
Status	Registered
Legal form	Charitable company
Company number	08158557
Registered	2013-01-07
Register	View on the Charity Commission register

Contact

Address	Everyday Church 30 Queens Road London SW19 8LR
Phone	02089471859
Email	finance@everyday.org.uk
Website	www.everyday.org.uk

Activities

Objects: (1) TO ADVANCE THE CHRISTIAN FAITH IN GREATER LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY MAY FROM TIME TO TIME THINK FIT FOR THE BENEFIT OF THE PUBLIC.(2) THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP IN GREATER LONDON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY MAY FROM TIME TO TIME THINK FIT BY PROVIDING GRANTS ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.

Activities: Everyday Church launched in 2013 when three existing churches chose to join together as one church in three locations. Since then we have launched new congregations in London, as well as online services every hour through the week. We also run courses and groups designed to help people grow in or explore faith, as well as social action projects to benefit the communities we serve.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Croydon
- Kingston Upon Thames
- Lambeth
- Merton
- Surrey
- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,150,825	£1,247,697	£5,833,305	23
2023-12-31	£1,275,492	£1,282,940	£5,930,177	23
2022-12-31	£1,098,984	£1,180,060	£5,937,624	22
2021-12-31	£1,183,958	£1,244,471	£6,018,700	28
2020-12-31	£1,351,823	£1,367,514	£6,079,213	32

Trustees

Name	Role	Appointed
Helen Dennis-Smith	Chair	2018-04-19
Benedict William Gilson		2020-05-12
Clive Gordon Cooke		2022-11-01
NOLINE MATEMERA		2024-01-24

Accounts

REGISTERED COMPANY NUMBER: 08158557 (England and Wales)
REGISTERED CHARITY NUMBER: 1150359

Report of the Trustees and
Financial Statements for the Year Ended 31 December 2024
for
Everyday Church

Brewers Chartered Accountants
Unit 3
Birtley Courtyard
Bramley
Surrey
GU5 0LA

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

Name and address

The charity is called Everyday Church (Charity Commission Registration Number 1150359). The address and principal office of the charity is 30 Queens Road, London, SW19 8LR. Everyday Church is a charitable company limited by guarantee (Company Registration Number 08158557). The website is www.everyday.org.uk

OBJECTIVES AND ACTIVITIES

Objects

The objects of the Charity as stated in the Articles of Association are:

(1) to advance the Christian faith in Greater London and in such other parts of the United Kingdom or the World as the directors of the charity may from time to time think fit for the benefit of the public.

(2) The prevention or relief of poverty or hardship in Greater London and in such other parts of the United Kingdom or the World as the trustees of the charity may from time to time think fit by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Government and Leadership

The church is led by a team of elders, and a separate body of trustees. Trustees serving are:

Mr Clive Gordon Cooke
Mrs Helen Dennis-Smith
Mr Ben Gilson
Ms Noline Matemera

Company Secretary:

Mr Peter Wood

The elders and trustees work closely together, and overall responsibility for the day to day operations is delegated to Mr Simon Elliott (Lead Pastor) who attends trustee meetings. The spiritual oversight, government and leadership of the church remains with the elders, who oversee all areas of ministry within the church.

Eldership decisions are made by consensus. The Lead Pastor is responsible for setting the overall vision and strategy for the year. He does this in consultation with the wider Eldership team and the trustees. Within these parameters, the various staff and volunteer ministry leaders are encouraged to develop their own goals and strategy for the year. All staff and volunteer leaders are encouraged to build, and work, within a team. The contribution of staff and volunteers is vital to the success of the charity in fulfilling its objectives.

The trustees are responsible for the proper management and administration of the assets and income of the charity in furthering its charitable objectives. Trustee matters are decided by majority decision. The Constitution permits the payment of the Lead Pastor as an employee of the charity.

In consultation with all key budget holders and other stakeholders, the finance team working within a finance working group chaired by a trustee produce a draft budget for the year to implement the Charity's strategy. This budget is then presented for discussion by the Eldership team and trustees. The trustees ultimately approve the budget. Progress during the year is monitored by way of quarterly management accounts presented to the trustees. Trustees are required to meet at least twice a year, and all decisions are minuted.

Arrangements for setting remuneration are agreed by the trustees at the budget meeting. Current performance/growth and external economic factors are all taken into account. Trustees set the remuneration for Simon Elliott.

Everyday Church

**Report of the Trustees
for the Year Ended 31 December 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution of volunteers

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Sunday Services across the Everyday Church Venues Croydon

In 2024 our Croydon Venue continued to meet three Sundays a month. They meet twice a month for a time of sung worship, bible teaching and prayer ministry. These mornings now include specific kids' activities for 4 to 11 years old and are supported by dedicated space for pre-schoolers. Once a month the Venue gathers a team to pray on the streets of Croydon, offering prayer and encouragement to anyone who would like to stop and chat. The team on the streets are supported by a team of intercessors and both the prayer team and the intercession team are encouraged to seek God for specific prophetic words of encouragement for those being prayed for. Through 2024 well over a 100 people have been prayed for and encouraged by the team and some of these people have joined the church.

In the final months of 2024, we were encouraged to submit a bid to take on a community space in Croydon. Croydon council are looking to lease out a number of library spaces to community organisations who would utilise the space at a cost neutral capacity for the council whilst providing a level of community use. If the bid is successful, the building would provide a permanent home for the Croydon Venue and would enable increased community involvement as well as some ecumenical opportunities around social action projects currently run by other churches.

Kingston

Throughout 2024 we continued our gradual increase of activity in our Kingston Venue. The Kingston Life Group continues to meet weekly with pastoral cover from the Wimbledon leadership team and from the Lead Elder. In the Autumn of 2024, we re-established more regular Sunday services in Kingston and in 2025 these will become monthly meetings. The Sunday meetings in the Autumn saw an average attendance of 35 people including children and it is hoped this will grow to 50 people and 3 Life Groups in 2025.

The Kingston building continued to provide excellent space for social action projects, community hires and a home for the Chinese Church in London to run Cantonese and Mandarin services over each weekend.

Online

In 2024 Everyday Online continued to provide services on the hour every hour throughout the whole year. As well as these time-tabled services the weekly service is available through a catch-up facility from first thing every Monday. Based on research conducted throughout 2024 and as part of a review of available resource it was decided that we would stop referring to our Online Services as a Venue from the beginning of 2025. This was a recognition of what was actually being provided as well as focusing our resources on the broader area of digital mission. The Online service will continue to offer a worship and discipleship setting for hundreds of regular attendees who cannot attend a physical service because of their season of life or geographical setting. Space will be made in every service for people to make a commitment to follow Jesus and follow up material will be provided for all those who request it as part of their commitment. Our digital services will continue to encourage, equip and empower new and mature Christians around the globe and teaching material is made available to over 80 leaders who are leading their own missional works. We will also continue to signpost people to local Christian communities where they can be baptised and become part of an ongoing discipleship community.

The role of Online Venue Leader has been re-shaped to that of Head of Communication and encompasses the ongoing digital mission of the church together with the co-ordination of comms across the whole of Everyday Church.

Southfields

The Southfields Venue continues to meet on Sundays and build community strength through its Life Groups. Key developments in 2024 were the increasing links with the local secondary school - St Cecilia's. This engagement included visits to the building from whole year groups as part of the syllabus to investigate the central beliefs of the Christian faith. The Venue Leader works closely with the chaplaincy team in the school to run an after-school youth club in the church building on a weekly basis and this has led to a youth Alpha. Community engagement has also been developed in 2024 with the start of a parent and child group (Acorns) on a Thursday morning.

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

Sutton

Everyday Church Sutton gather every Sunday at 10:30 in Life Groups through the week. Building work at the school where the Sutton Venue meet created much better access for those with additional physical needs. This was a clear answer to prayer. In 2024 the Venue Leaders expressed their desire to retire from Venue leadership some time in 2026. This means that through 2025 the Lead Elder will be working with the Venue Leadership Team and the wider leadership of Everyday Church to agree the way forward for the Sutton Venue.

Wimbledon

Everyday Church Wimbledon meets every Sunday at 10:30am and 6pm. As with the other Venues they also meet in Life Groups throughout the week. The 6pm service was relaunched in September 2024, moving from the main auditorium into a smaller space which better fitted the size of the congregation. This move has led to a much better feel to the service with more engagement. The smaller setting has also enabled leadership development and released new leaders.

All Venues

All the Everyday Church Venues follow the same teaching programme for their Sunday services. In 2024 they looked at the following series:

January - July : 1Corinthians

August - Jonah

September - November: A City on a Hill: Developing and Kingdom Mission mindset

Advent - Studying the Advent themes of Hope, Peace, Joy and Love

The Advent series was accompanied by a 25 day devotional series that was available in video and podcast format from 6:00am each morning from the 1st - 25th December.

These common series are interspersed with Venue Specific Sundays to allow Venue Leadership teams to bring teaching specific to their Venue context.

Life Groups

Mid-week Life Groups continue to be a vital part of Everyday Church. In a growing church in a city like London, it is impossible for anyone to know everyone, but it is vital that everyone is known by someone. Life Groups provide the context for this to happen in practice. Life Groups are the building block of church life and create space for accountability, prayer, bible study and pastoral care. Life Groups are also encouraged to look beyond themselves and reach out to the community around them. Life Groups are supported through the provision of study material, the input of more senior leaders and regular training opportunities. In 2025 and beyond the leadership are keen to press into the value of community. Helping all Life Groups to think of themselves as missional and pastoral communities.

Alpha

Alpha is still a key part of Everyday Churches commitment to the gospel of salvation. It was decided not to run Alpha in 2024, but the City on a Hill series built to an Alpha course starting in January 2025. This was accompanied by the Youth Alpha course running in our Southfields Venue

Baptisms

We baptised 17 people, during 2024.

Church Family Fund

We continue to operate the Church Family Fund created in 2020. This makes available grants of up to £500 for church members or those closely connected with the church to receive practical and financial support. In 2024 these gifts tended to be given to help mitigate the cost-of-living increases. Specific gifts were also given for those impacted by family breakdown, immigration issues and those struggling with levels of addiction. In many cases these gifts were part of a package of care which included referral to other agencies and CAP money and or Life Skills courses.

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

Children and Teenagers

The next generation continue to be a priority for Everyday Church. Our children and young people represent our first sphere of missional activity. As part of our City on a Hill series we spent a session of teaching, together with follow up in Life Groups, on how we reach the next generation.

On Sundays the teenage Life Group, Deeper, now caters for teenagers across all our Venues. This work has been additionally resourced in 2024 with the appointment of a staff youth leader in the Wimbledon Venue. This appointment, together with a committed volunteer team, has led to significant growth both on Sundays and at the twice monthly Friday night activity - Night Life. We have not only seen an increase in numbers, but we have also seen an increase in teenage engagement in church life. This includes teenagers inviting friends to come to events, teenagers serving in other areas of church life, and the start of a youth worship band.

All our venues run a level of pre-school and children's work on a Sunday.

As part of our Weeks of Prayer in 2024 we hosted specific prayer meetings for parents, carers and children and youth professionals. These prayer evenings focused on praying for workers as well as for young people to encounter God for themselves.

Social Action (UK)

Everyday Church continued to serve the poor and marginalised in our community. We collected food for local Food Banks throughout the year, ran Christians Against Poverty money courses for those in debt and participated in Operation Christmas Child, filling shoeboxes with gifts for children in poverty across the world. We also made gifts to charities that work amongst the poor, including to local Food Banks and Community Action trusts. We also played our part in a local homeless initiative and help other churches across Merton provide overnight accommodation through November, December and into January. The Kingston building was used throughout the year for Foodbank as well as providing space for a number of organisations seeking to alleviate poverty in the area. We also worked alongside KCAH to provide a night shelter for street sleepers in the Kingston Borough.

Social Action (Global)

Over 100 members of Everyday Church continued to sponsor children through the charity Compassion. Connecting us as a church with a specific community in Africa. Everyday Church also continued to provide ongoing support to Love and Compassion in Action (LCA), which engage in social action and church planting in India. We are a partner church with the charity Jubilee Plus which works across multiple churches and church networks to help equip and empower local churches to care for the poor in their locality. Our ongoing partnership and support of New Ground enables the planting of churches in the UK and around the world with a key value of caring for the poor in their locality.

Leadership Growth

We continue to work hard at building a strong team culture across Everyday Church. All staff are offered a wellbeing interview with an external HR consultant. The staff team meet weekly for lunch and bi-weekly for training and team building.

Through 2024 regular events were planned that gathered all staff, Elders and Trustees from across the whole church. These activities focus on building relationships across teams as part of our desire to have an increasing non-hierarchical staff structure. Leaders from New Ground are included in these activities wherever possible to create ongoing relationship with the wider church family of which we are a part.

Individual Venues continue to work hard at broadening and diversifying their leadership teams. As part of this team development additional elders were appointed in Everyday Southfields. From September 2024 we continued to have 14 volunteer leaders on the New Ground Academy, a two-year part-time leadership training course.

In 2024 we saw 4 members of staff added to the Wimbledon staff team. This is a huge benefit and means that the Wimbledon Venue Leader now has a full staff team for the first time since COVID.

These were some of the highlights of 2024 for Everyday Church, as we continued to meet our charitable aims.

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Looking forward

As we look forward to 2025 our core vision remains the same. We are called to equip every believer within Everyday Church to recognise their core identity as Image bearers and Kingdom bringers.

This core vision is worked out in each Venue by leadership teams developing strategic plans around the five key themes stated in 2023:

- Developing an increasingly missional culture
- Prioritising the next generation
- Seeking to serve the poor and fight for justice
- Developing an inclusive culture that engages in the gender debate biblically and lovingly
- Developing a diverse church which is shaped by all, not just welcome to all

Central leadership aims to equip Venues through relevant teaching and training as well as providing excellent support structures and processes overseen by the Lead Elder in partnership with a central Operations and Buildings team and the team of Trustees.

A potential 6th key theme would be that of Leadership Development. In 2025 we need to start to think more strategically about our leadership development plans, especially with the leadership changes identified in Sutton in 2026 and the need to see a leader established for the ongoing development in Kingston. Leadership development at all levels must take into account our desire to be an increasingly diverse church.

In 2025 key teaching will focus on:

Faith Foundations (January - February)
Gods better story on Identity, Sex, Gender and Community (March)
8 days that change the world (Easter season)
Mark's Gospel (May - July)
The book of Ruth (August)
Devoted: A study on Acts 2:42-47 (September. to November)

Advent Series

Alongside these series the Lead Elder will also be taking a key message on generosity around all the Venues in January and February. This message forms part of a financial plan presented to the Trustees at the end of 2024 whereby the Eldership team hope to bring the church into fresh freedom around the issues of finances and possessions. It is hoped that part of the fruit of this plan and teaching will be an significant increase in giving which will in turn lead to break even budgets in the year ahead. More than that our hope is that individual growth in generosity will lead to significant surpluses which will enable the church to invest generously in church planting, leadership development and social action projects.

Summary Dashboard for 2024

	January 2023	January 2024	January 2025
Average Sunday attendance	501	525	477
Adult membership	429	418	401
0-11's included in Sunday Average	65	86	82
Friday night youth	30	30	44
Baptisms in year	12	10	17
Active Life Groups	34	33	34
Alpha guests in year	N/A	28	N/A
Average giving per giving household	£194	£184	£190
Number of giving households	281	276	289

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW

Financial results

The income and expenditure of the charity is laid out in the financial statements on pages 13 to 24.

The charity continues to rely on the generous support of its members. Unrestricted offerings and gifts amounted to £735,737 (2023: £836,836). We consider this level of offerings to be remarkable evidence of God's grace, and of the generosity of His people in such unprecedented times.

The charity produced an unrestricted loss of £51,734 (2023: £30,321 gain) on unrestricted funds before transfers.

The restricted funds balance is mainly attributed to the Church buildings. In 2024, income was mainly Special offerings of £2,960 (2023: £1,750) including gift aid for outward giving. The balance of restricted funds at the end of the year is £4,546,419 (2023: £4,591,557).

The church deposited some of its cash resources in deposit accounts with Barclays, Aldermore and Cambridge & Counties Banks. The trustees consider the church's list of regular UK and overseas donations on an annual basis.

Reserves

The trustees aim to keep an amount at least equivalent to four months' worth of unrestricted expenditure in reserves for operational needs. This amounts to £399,866 (2023: £390,812). The amount of readily realisable unrestricted reserves held at 31st December 2024 was £646,837 (2023: £697,112). Readily realisable reserves comprise that part of unrestricted reserves represented by net current assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 26th July 2012. The governing documents of the charity are the Memorandum and Articles of Association. The governing documents were amended by a certificate of incorporation on change of name dated 4th December 2012. The charity was registered with the Charity Commission on 7th January 2013.

Trustees' Appointment and Training

The charity trustees are also directors of the charitable company for the purposes of Company Law. Trustees are appointed in accordance with the Memorandum and Articles of Association. Trustees receive appropriate induction training, copies of governing documents, and relevant external information on managing a voluntary organisation including Charity Commission publications.

New trustees are appointed at the discretion of the current trustees and Elders. Potential trustees are asked to voluntarily sit in on trustee meetings for a period of time prior to their formal appointment.

Church Buildings

The three church buildings are at 30 Queens Road, Wimbledon, London SW19 8LR (principal office); 225 Wimbledon Park Road, Southfields, London SW18 5RH; and 46 Union Street, Kingston, KT1 1RP. While the London Baptist Property Board (LBPB) acts as Custodian trustee for Southfields and Kingston, a separate trust involving Everyday Church and the LBPB holds the Wimbledon property. Everyday Church maintains, repairs and improves all three buildings, and has free use of these premises for worship, ministry, outreach and the life of the church.

The church also owns a house at 5 Clonmore Street, London SW18 5EU which is being used as a Manse to enable the pastor of Everyday Church Southfields to live in the community served by the Church. The London Baptist Property Board (LBPB) acts as Custodian trustee for this property.

Links

Everyday Church is a member of the Evangelical Alliance, and part of the New Ground (Newfrontiers) and Baptist families of churches.

Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Connected Charities

The Queens Road Manse Trust (QRMT) provides housing for the use of the church and those in ministry in the church, mainly through shared equity. The rental income received by QRMT from one of its properties was gifted to the church to help fund the costs of youth work. The church is responsible for the maintenance, repair and improvement of this property and enjoys the benefits of ownership. All property partly owned by QRMT is in a good state of repair.

The Rowlett Trust (Charity Number 235481) exists to relieve poverty amongst needy members of the church and others seeking support through the provision of grants towards the costs of accommodation, healthcare services and other facilities.

The trustees of both trusts are members of Everyday Church.

Risk Register and Policies

The trustees are responsible for monitoring and controlling risk and have assessed the major risks to the charity. A Risk Register has been completed, and policies put in place for the major risk areas including Safeguarding, Health and Safety, Fire Safety and Data Protection. Church assets are adequately insured through the Baptist Insurance Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08158557 (England and Wales)

Registered Charity number

1150359

Registered office

30 Queens Rd
Wimbledon
SW19 8LR

Trustees

Ms E Y Chong (resigned 31.12.24)
Mr C G Cooke
Ms H Dennis-Smith
Mr B W Gilson
Ms N Matemera (appointed 24.1.24)
Mr L J Palmer Commercial Manager (resigned 1.1.24)

Auditors

Brewers Chartered Accountants
Unit 3
Birtley Courtyard
Bramley
Surrey
GU5 0LA

Solicitors

Max Wiley & Co
13a Fish Hill
Holt, Norfolk, NR25 6HN
<http://maxwileysolicitors.co.uk/>

Bates Wells & Braithwaite London LLP
10 Queen Street Place, London, EC4R 1BE
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Everyday Church

Report of the Trustees for the Year Ended 31 December 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Everyday Church for the purposes of company law) are responsible for preparing the Report of the Trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Brewers Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 6th August 2024 and signed on its behalf by:

H. Dennis-Smith
Ms H Dennis-Smith - Trustee

Report of the Independent Auditors to the Members of Everyday Church

Opinion

We have audited the financial statements of Everyday Church (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Everyday Church

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Everyday Church

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, safeguarding and health and safety legislation. These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

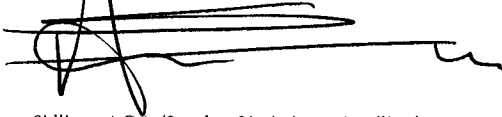
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquires of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities from error. As explained above there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Skilton ACA (Senior Statutory Auditor)
for and on behalf of Brewers Chartered Accountants
Unit 3
Birtley Courtyard
Bramley
Surrey
GU5 0LA

Date: 6 August 2014

Everyday Church

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	882,452	2,960	885,412	999,575
Charitable activities	6				
Charitable activities		225,563	-	225,563	222,742
Other trading activities	4	16,960	-	16,960	27,301
Investment income	5	10,634	-	10,634	8,799
Other income		12,256	-	12,256	17,075
Total		<u>1,147,865</u>	<u>2,960</u>	<u>1,150,825</u>	<u>1,275,492</u>
EXPENDITURE ON					
Raising funds	7	-	-	-	5,754
Charitable activities	8				
Charitable activities		<u>1,199,599</u>	<u>48,098</u>	<u>1,247,697</u>	<u>1,277,186</u>
Total		<u>1,199,599</u>	<u>48,098</u>	<u>1,247,697</u>	<u>1,282,940</u>
NET INCOME/(EXPENDITURE)		(51,734)	(45,138)	(96,872)	(7,448)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,338,620	4,591,557	5,930,177	5,937,625
TOTAL FUNDS CARRIED FORWARD		<u><u>1,286,886</u></u>	<u><u>4,546,419</u></u>	<u><u>5,833,305</u></u>	<u><u>5,930,177</u></u>

The notes form part of these financial statements

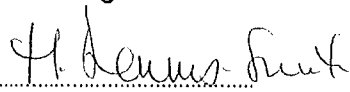
Everyday Church

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	693,756	4,517,680	5,211,436	5,248,012
CURRENT ASSETS					
Debtors	15	21,187	-	21,187	31,210
Cash at bank		667,182	28,739	695,921	752,193
		<u>688,369</u>	<u>28,739</u>	<u>717,108</u>	<u>783,403</u>
CREDITORS					
Amounts falling due within one year	16	(41,532)	-	(41,532)	(43,235)
NET CURRENT ASSETS		<u>646,837</u>	<u>28,739</u>	<u>675,576</u>	<u>740,168</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,340,593</u>	<u>4,546,419</u>	<u>5,887,012</u>	<u>5,988,180</u>
CREDITORS					
Amounts falling due after more than one year	17	(53,707)	-	(53,707)	(58,003)
NET ASSETS		<u>1,286,886</u>	<u>4,546,419</u>	<u>5,833,305</u>	<u>5,930,177</u>
FUNDS	18				
Unrestricted funds				1,286,886	1,338,620
Restricted funds				4,546,419	4,591,557
TOTAL FUNDS				<u>5,833,305</u>	<u>5,930,177</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 August 2024 and were signed on its behalf by:


Ms H Dennis-Smith - Trustee

The notes form part of these financial statements

Everyday Church

**Cash Flow Statement
for the Year Ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(64,801)	30,801
Interest element of hire purchase or finance lease rental payments paid		(2,105)	(2,256)
Net cash (used in)/provided by operating activities		<u>(66,906)</u>	<u>28,545</u>
Cash flows from investing activities			
Interest received		10,634	8,799
Net cash provided by investing activities		<u>10,634</u>	<u>8,799</u>
Change in cash and cash equivalents in the reporting period		<u>(56,272)</u>	<u>37,344</u>
Cash and cash equivalents at the beginning of the reporting period		<u>752,193</u>	<u>714,849</u>
Cash and cash equivalents at the end of the reporting period		<u><u>695,921</u></u>	<u><u>752,193</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 December 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(96,872)	(7,448)
Adjustments for:		
Depreciation charges	36,576	36,575
Interest received	(10,634)	(8,799)
Interest element of hire purchase and finance lease rental payments	2,105	2,256
Decrease in debtors	10,023	8,011
(Decrease)/increase in creditors	(5,999)	206
Net cash (used in)/provided by operations	<u>(64,801)</u>	<u>30,801</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	752,193	(56,272)	695,921
	<u>752,193</u>	<u>(56,272)</u>	<u>695,921</u>
Total	<u>752,193</u>	<u>(56,272)</u>	<u>695,921</u>

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The accounts are presented in pounds sterling (£).

Income

Voluntary Income

Donations under gift aid, together with the associated income tax recovery, are recognised when there is evidence of entitlement to the gift and its amount can be measured reliably.

Legacies

Legacies are recognised when it is probable that they will be received.

Expenditure

General Expenditure

Expenditure liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure and that it is probable that the settlement may be required and the amount can be measured with reasonable accuracy.

Missionary and charitable giving

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Staff costs

These costs are allocated between 'Activities directly relating to the work of the church' and 'Support Costs' on the basis of the principal areas of work of the staff. Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts. Redundancy payments are made at least in line with statutory requirements.

Operating leases

Leases where substantially all the risks and rewards remain with the owner are classified as operating leases. Receipts and payments made under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the period of the lease.

Church buildings

Following consultations between the Charity Commission, the Elders and the London Baptist Property Board ("LBPB") a scheme was agreed requiring the establishment of a separate trust to hold the properties. The church members appointed 2 Trustees. The Lead Pastor is ex officio, LBPB appointed 1 Trustee. The Scheme provides certain limited rights to the LBPB, otherwise the church has unfettered use of the Wimbledon Church building. Consequently, the property is included in the accounts subject to a restricted fund which represents the limited influence of the LBPB.

Properties located in Southfields and Kingston are held by the LBPB as custodian trustees for Everyday Church. Consequently, all buildings are held in restricted funds.

The Trustees have elected for church buildings already held at 1 January 2015 at their deemed cost, to adopt previous valuations in accordance with the transitional provisions available under FRS 102.

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows:

Freehold buildings	1% straight line
Furniture and Equipment	25% straight line

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Church buildings

PA System	33.3% straight line
Boiler	10% Straight line

Additions are capitalised if their cost exceeds £5,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

VAT

The charity is exempt or zero rated for VAT purposes and does not charge VAT on any income. Consequently, no VAT can be reclaimed on costs and the VAT is added to the accounts.

Fund accounting

Unrestricted funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes.

Designated funds

Designated funds remain part of the unrestricted funds of the charity. The designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have designated.

Restricted funds

Restricted funds are generally a result of an appeal for funds for a specific purpose. When making the gift, the specific use is declared by the donor. All costs applied against the fund are in accordance with that specific purpose.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Concessionary loans

Included within creditors are concessionary loans from the Rowlett Trust for the refurbishment of the Kingston venue. The terms of repayment are as per Note 17.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The most significant areas of judgements that affect items in the accounts are detailed above.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Offerings and gifts	738,697	838,584
Gift aid	146,715	160,991
	<u>885,412</u>	<u>999,575</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

4. OTHER TRADING ACTIVITIES				
		2024	2023	
		£	£	
Rental of church accommodation		<u>16,960</u>	<u>27,301</u>	
5. INVESTMENT INCOME				
		2024	2023	
		£	£	
Interest received		<u>10,634</u>	<u>8,799</u>	
6. INCOME FROM CHARITABLE ACTIVITIES				
		2024	2023	
		£	£	
Rental of church premises	Activity			
	Charitable activities	<u>225,563</u>	<u>222,742</u>	
7. RAISING FUNDS				
Raising donations and legacies				
		2024	2023	
		£	£	
Support costs		<u>-</u>	<u>5,754</u>	
8. CHARITABLE ACTIVITIES COSTS				
		Direct	Support	
		Costs	costs (see	
		£	note 9)	Totals
Charitable activities		<u>1,156,271</u>	<u>91,426</u>	<u>1,247,697</u>
9. SUPPORT COSTS				
	Finance	Other	Governance	Totals
	£	£	costs	£
Charitable activities	<u>28,038</u>	<u>36,576</u>	<u>26,812</u>	<u>91,426</u>
10. NET INCOME/(EXPENDITURE)				
Net income/(expenditure) is stated after charging/(crediting):				
		2024	2023	
		£	£	
Auditors' remuneration		<u>20,754</u>	<u>16,865</u>	
Depreciation - owned assets		<u>36,576</u>	<u>36,575</u>	

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	549,881	542,152
Social security costs	47,532	54,039
Other pension costs	69,983	63,393
	<u>667,396</u>	<u>659,584</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Ministry	7	7
Operations	6	6
Communications	2	2
Administration	2	1
Casual	6	7
	<u>23</u>	<u>23</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise the Trustees and the Central Leadership team. The total remuneration of the key management personnel was £245,997 (2023: £242,290).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	997,825	1,750	999,575
Charitable activities			
Charitable activities	222,742	-	222,742
Other trading activities	27,301	-	27,301
Investment income	8,799	-	8,799
Other income	17,075	-	17,075
Total	<u>1,273,742</u>	<u>1,750</u>	<u>1,275,492</u>
EXPENDITURE ON			
Raising funds	5,754	-	5,754

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
Charitable activities	1,237,667	39,519	1,277,186
Total	<u>1,243,421</u>	<u>39,519</u>	<u>1,282,940</u>
NET INCOME/(EXPENDITURE)	30,321	(37,769)	(7,448)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,308,299	4,629,326	5,937,625
TOTAL FUNDS CARRIED FORWARD	<u>1,338,620</u>	<u>4,591,557</u>	<u>5,930,177</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>6,531,663</u>	<u>241,094</u>	<u>6,772,757</u>
DEPRECIATION			
At 1 January 2024	<u>1,317,694</u>	<u>207,051</u>	<u>1,524,745</u>
Charge for year	30,822	5,754	36,576
At 31 December 2024	<u>1,348,516</u>	<u>212,805</u>	<u>1,561,321</u>
NET BOOK VALUE			
At 31 December 2024	<u>5,183,147</u>	<u>28,289</u>	<u>5,211,436</u>
At 31 December 2023	<u>5,213,969</u>	<u>34,043</u>	<u>5,248,012</u>

All properties owned by the Charity are included at either a formal or informal valuation as their original costs are unknown.

Freehold property comprises the following;

	£
Wimbledon church property	3,300,000
Southfields church property	700,000
Kingston church property	1,907,809
Southfields residential property	623,854
Total	<u>6,531,663</u>

All freehold properties are included at informal valuation; no formal valuations have been undertaken since 2009.

Historical cost of the Southfields church manse was £48,000; original costs of other freehold properties not known nor considered relevant.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	5,840	7,043
Income tax recoverable	11,310	19,256
Prepayments	4,037	4,911
	<u>21,187</u>	<u>31,210</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	15,390	17,638
Loan - Rowlett Trust	4,297	4,298
Accrued expenses	21,845	21,299
	<u>41,532</u>	<u>43,235</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Loan - Rowlett Trust	<u>53,707</u>	<u>58,003</u>

The above detailed loan bears interest payable at 3.5% pa, totalling £2,105 (2023: £2,256). Capital repayments commenced in September 2015 with the total amount due after 5 years of £36,521 (2023: £40,818).

18. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	1,338,620	(51,734)	1,286,886
Restricted funds			
Restricted funds	4,591,557	(45,138)	4,546,419
TOTAL FUNDS	<u>5,930,177</u>	<u>(96,872)</u>	<u>5,833,305</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,147,865	(1,199,599)	(51,734)
Restricted funds			
Restricted funds	2,960	(48,098)	(45,138)
TOTAL FUNDS	<u>1,150,825</u>	<u>(1,247,697)</u>	<u>(96,872)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,144,773	30,321	163,526	1,338,620
Designated	163,526	-	(163,526)	-
	<u>1,308,299</u>	<u>30,321</u>	<u>-</u>	<u>1,338,620</u>
Restricted funds				
Restricted funds	4,629,326	(37,769)	-	4,591,557
	<u>4,629,326</u>	<u>(37,769)</u>	<u>-</u>	<u>4,591,557</u>
TOTAL FUNDS	<u>5,937,625</u>	<u>(7,448)</u>	<u>-</u>	<u>5,930,177</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,273,742	(1,243,421)	30,321
	<u>1,273,742</u>	<u>(1,243,421)</u>	<u>30,321</u>
Restricted funds			
Restricted funds	1,750	(39,519)	(37,769)
	<u>1,750</u>	<u>(39,519)</u>	<u>(37,769)</u>
TOTAL FUNDS	<u>1,275,492</u>	<u>(1,282,940)</u>	<u>(7,448)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	1,144,773	(21,413)	163,526	1,286,886
Designated	163,526	-	(163,526)	-
	<u>1,308,299</u>	<u>(21,413)</u>	<u>-</u>	<u>1,286,886</u>
Restricted funds				
Restricted funds	4,629,326	(82,907)	-	4,546,419
	<u>4,629,326</u>	<u>(82,907)</u>	<u>-</u>	<u>4,546,419</u>
TOTAL FUNDS	<u>5,937,625</u>	<u>(104,320)</u>	<u>-</u>	<u>5,833,305</u>

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,421,607	(2,443,020)	(21,413)
Restricted funds			
Restricted funds	4,710	(87,617)	(82,907)
TOTAL FUNDS	<u>2,426,317</u>	<u>(2,530,637)</u>	<u>(104,320)</u>

Restricted Funds

	Balance 31/12/23	Incoming resources	Expenditure	Transfers	Balance 31/12/24
a) Building Fund	56				56
b) Other specified gifts	307				307
c) Everyday Difference	1,672		(785)		887
d) Church Buildings	4,548,501		(30,821)		4,517,680
e) 2017 Special Offering	16,713		(544)		16,169
f) 2018 Special Offering	8,578		(6,612)		1,966
g) 2022 Special Offering	8,700	310	(8,917)		92
h) Family Fund	7,030	150	-		7,180
i) St Cecilia Grant	-	2,500	(418)		2,082
	<u>4,591,557</u>	<u>2,960</u>	<u>(48,097)</u>	<u>-</u>	<u>4,546,419</u>

a) The Building Fund represents funds provided to fund future building work.

b) Other specified gifts represent sums authorised to be paid in excess of the amounts specified by the donors.

c) Everyday Difference represents funds provided for social action and homelessness.

d) 30 Queens Road Wimbledon, 225 Wimbledon Park Road, Southfields and 46 Union Street, Kingston are the buildings used by the church (see Note 1). Donation received was to help reduce the loan for the refurbishment works.

e) March 2017 Special Offering represents funds provided to enable the Church to undertake improvements to its buildings and to contribute to the expenses of some of its new venues.

f) October 2018 Special Offering represents funds provided to invest in the next generation.

g) October 2022 Special Offering represents funds provided to Faith In Action for the Winter Night Shelter in Wimbledon.

h) Family Fund represents monies held for families in need.

i) Used for the purchase of youth club equipment to be used in the Saint-Cecilia's youth programme run out of Everyday Church Southfields.

19. RELATED PARTY DISCLOSURES

Queens Road Manse Trust (QRMT) is related to the church. For further details see the Trustees' report. Donations totalling £10,772 (2023: £14,400) were made by QRMT to the church.

EVERYDAY CHURCH

England & Wales - Charity number 1150359

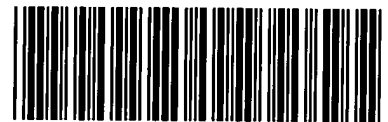
Accounts

REGISTERED COMPANY NUMBER: 08158557 (England and Wales)
REGISTERED CHARITY NUMBER: 1150359

**Report of the Trustees and
Financial Statements for the Year Ended 31 December 2023
for
Everyday Church**

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

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COMPANIES HOUSE

Everyday Church

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Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

Name and address

The charity is called Everyday Church (Charity Commission Registration Number 1150359). The address and principal office of the charity is 30 Queens Road, London, SW19 8LR. Everyday Church is a charitable company limited by guarantee (Company Registration Number 08158557). The website is www.everyday.org.uk

OBJECTIVES AND ACTIVITIES

Objects

The objects of the Charity as stated in the Articles of Association are:

(1) to advance the Christian faith in Greater London and in such other parts of the United Kingdom or the World as the directors of the charity may from time to time think fit for the benefit of the public.

(2) The prevention or relief of poverty or hardship in Greater London and in such other parts of the United Kingdom or the World as the trustees of the charity may from time to time think fit by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

OBJECTIVES AND ACTIVITIES

Government and Leadership

The church is led by a team of elders, and a separate body of trustees. Trustees serving are:

Mr Clive Gordon Cooke
Mrs Helen Dennis-Smith
Mrs Echo Chong
Mr Ben Gilson
Ms Noline Matemera

Company Secretary:

Mr Peter Wood

The elders and trustees work closely together, and overall responsibility for the day to day operations is delegated to Mr Simon Elliott (Lead Pastor) who attends trustee meetings. The spiritual oversight, government and leadership of the church remains with the elders, who oversee all areas of ministry within the church.

Eldership decisions are made by consensus. The Lead Pastor is responsible for setting the overall vision and strategy for the year. He does this in consultation with the wider Eldership team and the trustees. Within these parameters, the various staff and volunteer ministry leaders are encouraged to develop their own goals and strategy for the year. All staff and volunteer leaders are encouraged to build, and work, within a team. The contribution of staff and volunteers is vital to the success of the charity in fulfilling its objectives.

The trustees are responsible for the proper management and administration of the assets and income of the charity in furthering its charitable objectives. Trustee matters are decided by majority decision. The Constitution permits the payment of the Lead Pastor as an employee of the charity.

In consultation with all key budget holders and other stakeholders, the finance team working within a finance working group chaired by a trustee produce a draft budget for the year to implement the Charity's strategy. This budget is then presented for discussion by the Eldership team and trustees. The trustees ultimately approve the budget. Progress during the year is monitored by way of quarterly management accounts presented to the trustees. Trustees are required to meet at least twice a year, and all decisions are minuted.

Arrangements for setting remuneration are agreed by the trustees at the budget meeting. Current performance/growth and external economic factors are all taken into account. Trustees set the remuneration for Simon Elliott.

Public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution of volunteers

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

**Sunday Services across the Everyday Church Venues
Croydon**

In 2023 our Croydon venue moved from one service a month to two services and a monthly activity of praying on the streets of Croydon. It also moved to a new venue - Matthew's Yard - and saw a Venue Leader join the staff team 2 days a week as Venue Leader. They are supported by others but in a voluntary capacity. The Croydon Venue has grown in size and influence through the year and plays an active part in ecumenical activities, particularly prayer meetings focused around dealing with knife crime and youth violence in the borough.

Kingston

Although Sunday Services have not been restarted on a regular basis members of Everyday Kingston meet weekly in a small group setting. There were also regular prayer and worship events in the venue, including whole church ASK Prayer meetings. During the year the Chinese Church in London also started meeting in the Kingston building on a Sunday afternoon for weekly worship services.

Online

Everyday Church Online continued to run services every hour on the hour. More detailed analysis of attendance in 2023 revealed that the service sees over 300 regular attendees from around the world and for many of these people the Online Service provides their only source of regular worship. There are frequent opportunities given for people to respond to the gospel and to access equipping material to help individuals grow in their faith. Over 80 leaders also use the Online Service to help them lead their own congregations around the world. These leaders receive a weekly email containing sermon notes and links to additional resources. The Online service also provides a catch-up facility for anyone in the other Everyday Church Venues who are not able to attend their venue on a Sunday.

An international online life group meets each week by Zoom as well as a rolling Facebook life group throughout the week. Our online service is part of our digital presence. The sermon for the Online Service is also available for all London Venues and allows for video preaching in these venues when required. At certain points all venues will show the same video preach as a way of connecting as one church in many venues. These video messages are also available on YouTube

Southfields

Everyday Church Southfields meets regularly on Sundays at 10:30, with the exception of the 5th Sunday in a month which occurred 4 times in 2023. On these Sundays the venue meets in Life Groups. Sunday services were also available via Zoom for those who were not able to attend because of infirmity or increased vulnerability in a post-covid world. The Venue Leader's sabbatical in July/August 2023 was a key season in releasing teams to facilitate Sunday gatherings at Southfields and decrease dependence on Adam, releasing him to more overall leadership.

Sutton

Everyday Church Sutton gather every Sunday at 10:30.

Wimbledon

Everyday Church Wimbledon meets every Sunday at 10:30am and 6pm. The evening service moved from 7:00pm to 6:00pm on a trial basis in July 2023 and maintained this rhythm for the autumn term.

All Venues

All the Everyday Church Venues follow the same teaching programme for their Sunday services. In 2023 they looked at the following series:

January - February: Vision and Values

Everyday Church (Registered number: 08158557)

Report of the Trustees for the Year Ended 31 December 2023

March - July: Exodus

August: Venue specific series

September - November: Eagerly Desire Spiritual Gifts - Teaching from 1 Corinthians 12-14

Advent - Embracing the Generosity of God - The gifts of the wise men in Matthew 2:1-12

These common series are interspersed with Venue Specific Sundays to allow Venue Leadership teams to bring teaching specific to their venue context.

Life Groups

Mid-week Life Groups continue to be a vital part of Everyday Church. In a growing church in a city like London, it is impossible for anyone to know everyone, but it is vital that everyone is known by someone. Life Groups provide the context for this to happen in practice. Life Groups are the building block of church life and create space for accountability, prayer, bible study and pastoral care. Life Groups are also encouraged to look beyond themselves and reach out to the community around them. Life Groups are supported through the provision of study material, the input of more senior leaders and regular training opportunities.

Alpha

Alpha is still a key part of Everyday Church's commitment to the gospel of salvation. In 2023 we ran a number of courses and these included weekends away to give more time for relationship building and to make space for teaching on the Holy Spirit.

Baptisms:

We baptised 12 people during 2023

Church Family Fund:

We continue to operate the Church Family Fund created in 2020. This makes available grants of up to £500 for church members or those closely connected with the church to receive practical and financial support. In 2023 these gifts tended to be given to help mitigate cost-of-living increases. Specific gifts were also given for those impacted by family breakdown, immigration issues and those struggling with levels of addiction. In many cases these gifts were part of a package of care which included referral to other agencies and Christians Against Poverty money and/or Life Skills courses.

Children and Teenagers:

The next generation continue to be a priority for Everyday Church. Our children and young people represent our first sphere of missional activity and in 2023 we endeavoured to continue to serve the young people and their parents/carers. Like many churches post-Covid, it is an ongoing challenge recruiting volunteers and staff members for work with our 0-18's and throughout 2023 we operated without any specific staff members in this area. Staff leaders from other areas and an amazing volunteer team served the church admirably in 2023 and we were able to offer a level of Children's and Youth work across all our venues by the end of the year. This included an increase in Creche provision in our Croydon, Sutton and Wimbledon Venues, an addition of Children's work in our Croydon Venue, and an increase in the regularity of our Friday Night Cross-Venue provision - Nightlife.

We also took 42 teenagers to Newday, the 6 day youth event run by NewFrontiers, the family of churches to which Everyday Church belongs. This was an increase of over 50% on 2022.

Social Action (UK):

Everyday Church continued to serve the poor and marginalised in our community. We collected food for local Food Banks throughout the year, ran Christians Against Poverty money courses for those in debt and participated in Operation Christmas Child, filling shoeboxes with gifts for children in poverty across the world. We also made gifts to charities that work amongst the poor, including to local Food Banks and Community Action trusts. We played our part in a local homeless initiative and helped other churches across Merton provide overnight accommodation through November, December and into January. The Kingston building was used throughout the year for Foodbank as well as providing space for a number of organisations seeking to alleviate poverty in the area.

Everyday Church (Registered number: 08158557)

Report of the Trustees for the Year Ended 31 December 2023

Social Action (Global):

Over 100 members of Everyday Church continued to sponsor children through the charity Compassion. Connecting us as a church with a specific community in Africa. Everyday Church also continued to provide ongoing support to Love and Compassion in Action (LCA), which engage in social action and church planting in India. We are a partner church with the charity Jubilee Plus which works across multiple churches and church networks to help equip and empower local churches to care for the poor in their locality. Our ongoing partnership and support of New Ground enables the planting of churches in the UK and around the world with a key value of caring for the poor in their locality.

Leadership Growth:

We continue to work hard at building a strong team culture across Everyday Church. All staff are offered a wellbeing interview with an external HR consultant. Results from the October 2023 interviews recorded the highest level of staff satisfaction to date. The staff team meet weekly for lunch and bi-weekly for training and team building. In 2023 this training included specific training on recovering from and handling trauma and on how to have difficult conversations. Follow up training on both these areas was offered to all staff should they want to access it.

Through 2023 regular events were planned that gathered all staff, Elders and Trustees from across the whole church. This was done to reinforce and strengthen the value of team leadership as a core value of Everyday Church. Individual Venues continue to work hard at broadening and diversifying their leadership teams. As part of this team development additional elders were appointed in Everyday Sutton and Everyday Wimbledon. Additional elders are also in the pipeline for Everyday Southfields. In September 2023 a further 15 volunteer leaders started the New Ground Academy, a two-year part-time leadership training course.

The Wimbledon Assistant Venue Leader left the Everyday Leadership team at the end of 2023. He had served the church faithfully for 7 years and will be greatly missed by the team and by the Wimbledon Venue which was his primary venue.

These were some of the highlights of 2023 for Everyday Church, as we continued to meet our charitable aims.

Looking forward

2024 will be a year when we seek to pursue the outworking of the Vision and Values that were restated and reinforced through 2023. Everyday Church is in a healthy church community and to maintain this level of health it is vital that we develop an ongoing strategy and structure which reflects our vision and values and enables every member to play their part.

Continuing to build strong and diverse leadership teams will be a vital component in this process and at the beginning of the year there are still some vacancies in key areas. It is important that these vacancies are filled with the right people as soon as possible to enable the building and equipping of volunteer teams.

Venue Leadership teams will aim to develop clear but flexible 5 year plans in 2024 which will help shape priorities, prayers and practices through to the end of 2029. These plans will need to include a simple structure that enables every member of Everyday Church to grow in their discipleship in a secure and supportive environment whilst considering 5 key areas of teaching and practice:

- Developing an increasingly missional culture
- Prioritising the next generation
- Seeking to serve the poor and fight for justice
- Developing an inclusive culture that engages in the gender debate biblically and lovingly
- Developing a diverse church which is shaped by all, not just welcome to all

Although we meet in different venues on Sundays, our common Vision and Values, together with common Sunday teaching will maintain our value of being one church. However, within this unity of relationship and purpose we will also continue to look to delegate key decisions to the local Venue Leadership teams. We want to keep our relationships strong and our structures simple.

We will continue to equip, empower and encourage volunteer leaders. Delegating without abdicating as we seek to release all members of Everyday Church into effective ministry when they are gathered and when they are scattered.

Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

ACHIEVEMENT AND PERFORMANCE

Summary Dashboard for 2023

	January 2022	January 2023	January 2024
Average Sunday attendance	420	501	525
Adult membership	457	429	418
0-11's included in Sunday Average	55	65	86
Friday night youth	N/A	30	30
Baptisms in year	6	12	10
Active Life Groups	33	34	33
Alpha guests in year	30		28
Average giving per giving household		£194	£184
Number of giving households		281	276

FINANCIAL REVIEW

Financial results

The income and expenditure of the charity is laid out in the financial statements on pages 12 to 25.

The charity continues to rely on the generous support of its members. Unrestricted offerings and gifts amounted to £836,835 (2022: £691,553). We consider this level of offerings to be remarkable evidence of God's grace, and of the generosity of His people in such unprecedented times.

The charity produced an unrestricted gain of £30,321 (2022 £31,870 loss) on unrestricted funds before transfers.

The restricted funds balance is mainly attributed to the Church buildings. In 2023, income was mainly Special offerings of £1,750 (2022: £32,172) including gift aid for outward giving. The balance of restricted funds at the end of the year is £4,591,557 (2022: £4,629,326).

The church deposited some of its cash resources in deposit accounts with Barclays, Aldermore and Cambridge & Counties Banks. The trustees consider the church's list of regular UK and overseas donations on an annual basis.

Reserves

The trustees aim to keep an amount at least equivalent to four months' worth of unrestricted expenditure in reserves for operational needs. This amounts to £390,812 (2022: £366,151). The amount of readily realisable unrestricted reserves held at 31st December 2023 was £697,112 (2022: £501,809), during the year a designated fund was reclassified as unrestricted, and the balance will be used to fund future growth. Readily realisable reserves comprise that part of unrestricted reserves represented by net current assets.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was incorporated on 26th July 2012. The governing documents of the charity are the Memorandum and Articles of Association. The governing documents were amended by a certificate of incorporation on change of name dated 4th December 2012. The charity was registered with the Charity Commission on 7th January 2013.

Trustees' Appointment and Training

The charity trustees are also directors of the charitable company for the purposes of Company Law. Trustees are appointed in accordance with the Memorandum and Articles of Association. Trustees receive appropriate induction training, copies of governing documents, and relevant external information on managing a voluntary organisation including Charity Commission publications.

New trustees are appointed at the discretion of the current trustees and Elders. Potential trustees are asked to voluntarily sit in on trustee meetings for a period of time prior to their formal appointment.

Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Church Buildings

The three church buildings are at 30 Queens Road, Wimbledon, London SW19 8LR (principal office); 225 Wimbledon Park Road, Southfields, London SW18 5RH; and 46 Union Street, Kingston, KT1 1RP. While the London Baptist Property Board (LBPB) acts as Custodian trustee for Southfields and Kingston, a separate trust involving Everyday Church and the LBPB holds the Wimbledon property. Everyday Church maintains, repairs and improves all three buildings, and has free use of these premises for worship, ministry, outreach and the life of the church.

The church also owns a house at 5 Clonmore Street, London SW18 5EU which is being used as a Manse to enable the pastor of Everyday Church Southfields to live in the community served by the Church. The London Baptist Property Board (LBPB) acts as Custodian trustee for this property.

Links

Everyday Church is a member of the Evangelical Alliance, and part of the New Ground (Newfrontiers) and Baptist families of churches.

Connected Charities

The Queens Road Manse Trust (QRMT) provides housing for the use of the church and those in ministry in the church, mainly through shared equity. The rental income received by QRMT from one of its properties was gifted to the church to help fund the costs of youth work. The church is responsible for the maintenance, repair and improvement of this property and enjoys the benefits of ownership. All property partly owned by QRMT is in a good state of repair.

The Rowlett Trust (Charity Number 235481) exists to relieve poverty amongst needy members of the church and others seeking support through the provision of grants towards the costs of accommodation, healthcare services and other facilities.

The trustees of both trusts are members of Everyday Church.

Risk Register and Policies

The trustees are responsible for monitoring and controlling risk and have assessed the major risks to the charity. A Risk Register has been completed, and policies put in place for the major risk areas including Safeguarding, Health and Safety, Fire Safety and Data Protection. Church assets are adequately insured through the Baptist Insurance Company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08158557 (England and Wales)

Registered Charity number

1150359

Registered office

30 Queens Rd
Wimbledon
SW19 8LR

Trustees

Ms E Y Chong
Mr C G Cooke
Ms H Dennis-Smith
Mr B W Gilson
Ms N Matemera (appointed 24.1.24)
Mr L J Palmer Commercial Manager (resigned 1.1.24)

Everyday Church (Registered number: 08158557)

**Report of the Trustees
for the Year Ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Solicitors

Max Wiley & Co
13a Fish Hill
Holt, Norfolk, NR25 6HN
<http://maxwileysolicitors.co.uk/>

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Everyday Church for the purposes of company law) are responsible for preparing the Report of the Trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

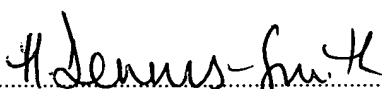
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Brewers Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 17th July 2024 and signed on its behalf by:



Ms H Dennis-Smith - Trustee

Report of the Independent Auditors to the Members of Everyday Church

Opinion

We have audited the financial statements of Everyday Church (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of Everyday Church

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of Everyday Church

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, safeguarding and health and safety legislation. These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

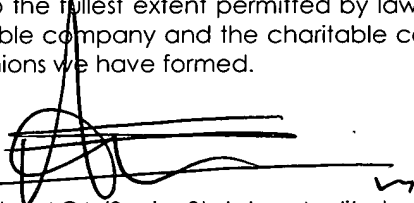
No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities from error. As explained above there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Everyday Church**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Skilton ACA (Senior Statutory Auditor)
for and on behalf of Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Date:

12th August 2024

Everyday Church

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	997,825	1,750	999,575	856,278
Charitable activities	6				
Charitable activities		222,742	-	222,742	195,450
Other trading activities	4	27,301	-	27,301	26,580
Investment income	5	8,799	-	8,799	4,301
Other income		17,075	-	17,075	16,375
Total		1,273,742	1,750	1,275,492	1,098,984
EXPENDITURE ON					
Raising funds	7	5,754	-	5,754	5,754
Charitable activities	8				
Charitable activities		1,237,667	39,519	1,277,186	1,174,306
Total		1,243,421	39,519	1,282,940	1,180,060
NET INCOME/(EXPENDITURE)		30,321	(37,769)	(7,448)	(81,076)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,308,299	4,629,326	5,937,625	6,018,701
TOTAL FUNDS CARRIED FORWARD		1,338,620	4,591,557	5,930,177	5,937,625

The notes form part of these financial statements

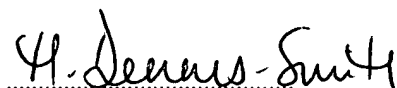
Everyday Church (Registered number: 08158557)

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	14	699,511	4,548,501	5,248,012	5,284,587
CURRENT ASSETS					
Debtors	15	31,210	-	31,210	39,221
Cash at bank		709,137	43,056	752,193	714,849
		<u>740,347</u>	<u>43,056</u>	<u>783,403</u>	<u>754,070</u>
CREDITORS					
Amounts falling due within one year	16	(43,235)	-	(43,235)	(38,732)
NET CURRENT ASSETS		<u>697,112</u>	<u>43,056</u>	<u>740,168</u>	<u>715,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,396,623</u>	<u>4,591,557</u>	<u>5,988,180</u>	<u>5,999,925</u>
CREDITORS					
Amounts falling due after more than one year	17	(58,003)	-	(58,003)	(62,300)
NET ASSETS		<u>1,338,620</u>	<u>4,591,557</u>	<u>5,930,177</u>	<u>5,937,625</u>
FUNDS	18				
Unrestricted funds				1,338,620	1,308,299
Restricted funds				4,591,557	4,629,326
TOTAL FUNDS				<u>5,930,177</u>	<u>5,937,625</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17th July 2024 and were signed on its behalf by:



Ms H Dennis-Smith - Trustee

Everyday Church

**Cash Flow Statement
for the Year Ended 31 December 2023**

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	30,801	(57,178)
Interest element of hire purchase or finance lease rental payments paid		(2,256)	(2,406)
Net cash provided by/(used in) operating activities		<u>28,545</u>	<u>(59,584)</u>
Cash flows from investing activities			
Interest received		<u>8,799</u>	<u>4,301</u>
Net cash provided by investing activities		<u>8,799</u>	<u>4,301</u>
Change in cash and cash equivalents in the reporting period		<u>37,344</u>	<u>(55,283)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>714,849</u>	<u>770,132</u>
Cash and cash equivalents at the end of the reporting period		<u><u>752,193</u></u>	<u><u>714,849</u></u>

The notes form part of these financial statements

Everyday Church

Notes to the Cash Flow Statement for the Year Ended 31 December 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23 £	31.12.22 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(7,448)	(81,076)
Adjustments for:		
Depreciation charges	36,575	36,576
Interest received	(8,799)	(4,301)
Interest element of hire purchase and finance lease rental payments	2,256	2,406
Decrease in debtors	8,011	22,947
Increase/(decrease) in creditors	206	(33,730)
Net cash provided by/(used in) operations	30,801	(57,178)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23 £	Cash flow £	At 31.12.23 £
Net cash			
Cash at bank	714,849	37,344	752,193
	<u>714,849</u>	<u>37,344</u>	<u>752,193</u>
Total	<u>714,849</u>	<u>37,344</u>	<u>752,193</u>

Everyday Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The accounts are presented in pounds sterling (£).

Income

Voluntary Income

Donations under gift aid, together with the associated income tax recovery, are recognised when there is evidence of entitlement to the gift and its amount can be measured reliably.

Legacies

Legacies are recognised when it is probable that they will be received.

Expenditure

General Expenditure

Expenditure liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure and that it is probable that the settlement may be required and the amount can be measured with reasonable accuracy.

Missionary and charitable giving

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Staff costs

These costs are allocated between 'Activities directly relating to the work of the church' and 'Support Costs' on the basis of the principal areas of work of the staff. Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts. Redundancy payments are made at least in line with statutory requirements.

Operating leases

Leases where substantially all the risks and rewards remain with the owner are classified as operating leases. Receipts and payments made under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the period of the lease.

Church buildings

Following consultations between the Charity Commission, the Elders and the London Baptist Property Board ("LBPB") a scheme was agreed requiring the establishment of a separate trust to hold the properties. The church members appointing 2 Trustees. The Lead Pastor is ex officio, LBPB appointing one Trustee. The Scheme provides certain limited rights to the LBPB, otherwise the church has unfettered use of the building. Consequently, the property is included in the accounts subject to a restricted fund which represents the limited influence of the LBPB.

Properties located in Southfields and Kingston are held by the LBPB as custodian trustees for Everyday Church. Consequently, all buildings are held in restricted funds.

The Trustees have elected for church buildings already held at 1 January 2015 to adopt as their deemed cost previous valuations in accordance with the transitional provisions available under FRS 102.

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows:

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Church buildings

Freehold buildings	1% straight line
Furniture and Equipment	25% straight line
PA System	33.3% straight line
Boiler	10% Straight line

Additions are capitalised if their cost exceeds £5,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

VAT

The charity is exempt or zero rated for VAT purposes and does not charge VAT on any income. Consequently, no VAT can be reclaimed on costs and the VAT is added to the accounts.

Fund accounting

Unrestricted funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes.

Designated funds

Designated funds remain part of the unrestricted funds of the charity. The designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have designated.

Restricted funds

Restricted funds are generally a result of an appeal for funds for a specific purpose. When making the gift, the specific use is declared by the donor. All costs applied against the fund are in accordance with that specific purpose.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Concessionary loans

Included within creditors are concessionary loans from Philpott and the Rowlett Trust for the refurbishment of the Kingston venue. The terms of repayment are as per Note 17.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The most significant areas of judgements that affect items in the accounts are detailed above.

Everyday Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

3. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Offerings and gifts	838,584	723,776
Gift aid	160,991	132,502
	<u>999,575</u>	<u>856,278</u>

4. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Rental of church accommodation	<u>27,301</u>	<u>26,580</u>

5. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest received	<u>8,799</u>	<u>4,301</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	31.12.23	31.12.22
	£	£
Rental of church premises	222,742	195,450
Activity Charitable activities		

7. RAISING FUNDS

	31.12.23	31.12.22
	£	£
Raising donations and legacies	5,754	5,754
Support costs		

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	<u>1,185,937</u>	<u>91,249</u>	<u>1,277,186</u>

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Raising donations and legacies	-	5,754	-	5,754
Charitable activities	24,195	30,821	36,233	91,249
	<u>24,195</u>	<u>36,575</u>	<u>36,233</u>	<u>97,003</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23 £	31.12.22 £
Auditors' remuneration	16,865	16,775
Depreciation - owned assets	<u>36,575</u>	<u>36,576</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

12. STAFF COSTS

	31.12.23 £	31.12.22 £
Wages and salaries	542,152	534,150
Social security costs	54,039	48,982
Other pension costs	63,393	64,959
	<u>659,584</u>	<u>648,091</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Ministry	7	15
Administration	16	7
	<u>23</u>	<u>22</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.12.23	31.12.22
£60,001 - £70,000	1	1

The key management personnel of the charity comprise the Trustees and the Central Leadership team. The total remuneration of the key management personnel was £255,356 (2023: £242,290).

Everyday Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	824,055	32,223	856,278
Charitable activities			
Charitable activities	195,450	-	195,450
Other trading activities	26,580	-	26,580
Investment income	4,301	-	4,301
Other income	16,375	-	16,375
Total	<u>1,066,761</u>	<u>32,223</u>	<u>1,098,984</u>
EXPENDITURE ON			
Raising funds	5,754	-	5,754
Charitable activities			
Charitable activities	<u>1,092,877</u>	<u>81,429</u>	<u>1,174,306</u>
Total	<u>1,098,631</u>	<u>81,429</u>	<u>1,180,060</u>
NET INCOME/(EXPENDITURE)	(31,870)	(49,206)	(81,076)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,340,169	4,678,532	6,018,701
TOTAL FUNDS CARRIED FORWARD	<u>1,308,299</u>	<u>4,629,326</u>	<u>5,937,625</u>

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>6,531,663</u>	<u>241,094</u>	<u>6,772,757</u>
DEPRECIATION			
At 1 January 2023	<u>1,286,872</u>	<u>201,298</u>	<u>1,488,170</u>
Charge for year	<u>30,822</u>	<u>5,753</u>	<u>36,575</u>
At 31 December 2023	<u>1,317,694</u>	<u>207,051</u>	<u>1,524,745</u>
NET BOOK VALUE			
At 31 December 2023	<u>5,213,969</u>	<u>34,043</u>	<u>5,248,012</u>
At 31 December 2022	<u>5,244,791</u>	<u>39,796</u>	<u>5,284,587</u>

All properties owned by the Charity are included at either a formal or informal valuation as their original costs are unknown.

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

14. TANGIBLE FIXED ASSETS - continued

Following the establishment of a Charity Commission scheme, an informal valuation of the property in Wimbledon (30 Queens Road) indicated a value of £2,490,000 at 31st December 2008.

In Southfields, the two properties owned by the Church were revalued based on a valuation undertaken by Mr Brian Carter MRICS as at 31st March 2009 and included in the Balance Sheet at that time at Valuation. The historical cost of the Church Manse (5 Clonmore St) was £48,000. The Church building in Wimbledon Park Road was constructed in 1906 and its historical cost is not known.

The property owned in Kingston is also included in the financial statements at an informal valuation.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	7,043	12,393
Income tax recoverable	19,256	17,956
Loan - Oasis Church	-	5,000
Prepayments	4,911	3,872
	<u>31,210</u>	<u>39,221</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other creditors	17,639	15,339
Loan - Rowlett Trust	4,298	4,297
Accrued expenses	21,298	19,096
	<u>43,235</u>	<u>38,732</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.23	31.12.22
	£	£
Loan - Rowlett Trust	<u>58,003</u>	<u>62,300</u>

The above detailed loan bears interest payable at 3.5% pa, totalling £2,256 (2022: £2,406). Capital repayments commenced in September 2015 with the total amount due after 5 years of £40,818 (2022: £45,114).

18. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,144,773	30,321	163,526	1,338,620
Designated	163,526	-	(163,526)	-
	<u>1,308,299</u>	<u>30,321</u>	<u>-</u>	<u>1,338,620</u>
Restricted funds				
Restricted funds	4,629,326	(37,769)	-	4,591,557
	<u>5,937,625</u>	<u>(7,448)</u>	<u>-</u>	<u>5,930,177</u>

Everyday Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,273,742	(1,243,421)	30,321
Restricted funds			
Restricted funds	1,750	(39,519)	(37,769)
TOTAL FUNDS	<u>1,275,492</u>	<u>(1,282,940)</u>	<u>(7,448)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,176,643	(31,870)	1,144,773
Designated	163,526	-	163,526
	<u>1,340,169</u>	<u>(31,870)</u>	<u>1,308,299</u>
Restricted funds			
Restricted funds	4,678,532	(49,206)	4,629,326
TOTAL FUNDS	<u>6,018,701</u>	<u>(81,076)</u>	<u>5,937,625</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,066,761	(1,098,631)	(31,870)
Restricted funds			
Restricted funds	32,223	(81,429)	(49,206)
TOTAL FUNDS	<u>1,098,984</u>	<u>(1,180,060)</u>	<u>(81,076)</u>

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,176,643	(1,549)	163,526	1,338,620
Designated	163,526	-	(163,526)	-
	<u>1,340,169</u>	<u>(1,549)</u>	<u>-</u>	<u>1,338,620</u>
Restricted funds				
Restricted funds	4,678,532	(86,975)	-	4,591,557
	<u>4,678,532</u>	<u>(86,975)</u>	<u>-</u>	<u>4,591,557</u>
TOTAL FUNDS	<u>6,018,701</u>	<u>(88,524)</u>	<u>-</u>	<u>5,930,177</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,340,503	(2,342,052)	(1,549)
Restricted funds			
Restricted funds	33,973	(120,948)	(86,975)
	<u>2,374,476</u>	<u>(2,463,000)</u>	<u>(88,524)</u>
TOTAL FUNDS	<u>2,374,476</u>	<u>(2,463,000)</u>	<u>(88,524)</u>

Restricted Funds	Balance 31/12/22	Incoming resources	Expenditure	Transfers	Balance 31/12/23
a) Building Fund	56				56
b) Other specified gifts	307				307
c) Everyday Difference	2,499		(828)		1,671
d) Church Buildings	4,579,323		(30,822)		4,548,501
e) 2017 Special Offering	17,423			(709)	16,713
f) 2018 Special Offering	8,578				8,578
g) 2020 Special Offering	4,271		(4,980)	709	-
h) 2022 Special Offering	11,089		(2,389)		8,700
i) Family Fund	5,780	1,750	(500)		7,030
	<u>4,629,326</u>	<u>1,750</u>	<u>(39,518)</u>	<u>-</u>	<u>4,591,557</u>

a) The Building Fund represents funds provided to fund future building work.

b) Other specified gifts represent sums authorised to be paid in excess of the amounts specified by the donors.

c) Everyday Difference represents funds provided for social action and homelessness.

d) 30 Queens Road Wimbledon, 225 Wimbledon Park Road, Southfields and 46 Union Street, Kingston are the buildings used by the church (see Note 1). Donation received was to help reduce the loan for the refurbishment works.

Everyday Church

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

18. MOVEMENT IN FUNDS - continued

- e) March 2017 Special Offering represents funds provided to enable the Church to undertake improvements to its buildings and to contribute to the expenses of some of its new venues.
- f) October 2018 Special Offering represents funds provided to invest in the next generation.
- g) November 2020 Special offering represent funds for New Ground and outward giving.
- h) October 2022 Special Offering represents funds provided to Faith In Action for the Winter Night Shelter in Wimbledon.
- i) Family Fund represents monies held for families in need.

19. RELATED PARTY DISCLOSURES

Queens Road Manse Trust (QRMT) is related to the church. For further details see the Trustees report. Donations totalling £14,400 (2022: £10,875) were made by QRMT to the church.

EVERYDAY CHURCH

England & Wales - Charity number 1150359

Accounts

EVERYDAY CHURCH
(A Charitable Company Limited by Guarantee)

FINANCIAL STATEMENTS

31ST DECEMBER 2022



Everyday Church London is a working name of Everyday Church (a Company limited by guarantee and registered in England & Wales) which is a member of the Evangelical Alliance and part of the Baptist and Newfrontiers families of churches

Registered office: 30 Queens Road London SW19 8LR
020 8947 1859 // office@everyday.org.uk // everyday.org.uk // Charity No: 1150359 // Company
No: 08158557

EVERYDAY CHURCH

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EVERYDAY CHURCH
TRUSTEES ANNUAL REPORT AND
STATEMENT OF RESPONSIBILITIES 31ST DECEMBER 2022

The Trustees, who are also directors under company law, submit their annual report and the audited accounts for the year ended 31st December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements. They comply with the charity's governing document, Companies Act 2006 and have been prepared in accordance with 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).

Name and address

The charity is called Everyday Church (Charity Commission Registration Number 1150359). The address and principal office of the charity is 30 Queens Road, London, SW19 8LR. Everyday Church is a charitable company limited by guarantee (Company Registration Number 08158557). The website is www.everyday.org.uk

Objects

The objects of the Charity as stated in the Articles of Association are:

- (1) to advance the Christian faith in Greater London and in such other parts of the United Kingdom or the World as the directors of the charity may from time to time think fit for the benefit of the public.
- (2) The prevention or relief of poverty or hardship in Greater London and in such other parts of the United Kingdom or the World as the trustees of the charity may from time to time think fit by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Government and Leadership

The church is led by a team of elders, and a separate body of trustees. Trustees serving are:

Mr Clive Gordon Cooke (appointed 1 November 2022)
Mr Lucas Palmer
Mrs Helen Dennis-Smith
Mrs Echo Chong
Mr Ben Gilson

Company Secretary:

Mr Peter Wood

The elders and trustees work closely together, and overall responsibility for the day to day operations is delegated to Mr Simon Elliott (Lead Pastor) who attends trustee meetings. The spiritual oversight, government and leadership of the church remains with the elders, who oversee all areas of ministry within the church.

Eldership decisions are made by consensus. The Lead Pastor is responsible for setting the overall vision and strategy for the year. He does this in consultation with the wider Eldership team and the Trustees. Within these parameters, the various staff and volunteer ministry leaders are encouraged to develop their own goals and strategy for the year. All staff and volunteer leaders are encouraged to build, and work, within a team. The contribution of staff and volunteers is vital to the success of the charity in fulfilling its objectives.

The trustees are responsible for the proper management and administration of the assets and income of the charity in furthering its charitable objectives. Trustee matters are decided by majority decision. The Constitution permits the payment of the Lead Pastor as an employee of the charity.

In consultation with all key budget holders and other stakeholders, the finance team working within a finance working group chaired by a trustee produce a draft budget for the year to implement the Charity's strategy. This budget is then presented for discussion by the Eldership team and Trustees. The Trustees ultimately approve the budget. Progress during the year is monitored by way of quarterly management accounts presented to the trustees. Trustees are required to meet at least twice a year, and all decisions are minuted.

Arrangements for setting remuneration are agreed by the Trustees at the Budget meeting. Current performance/growth and external economic factors are all taken into account. External trustees set the remuneration for Simon Elliott.

Governing Documents

The charity was incorporated on 26th July 2012. The governing documents of the charity are the Memorandum and Articles of Association. The governing documents were amended by a certificate of incorporation on change of name dated 4th December 2012. The charity was registered with the Charity Commission on 7th January 2013.

Trustees' Appointment and Training

The charity trustees are also directors of the charitable company for the purposes of Company Law. Trustees are appointed in accordance with the Memorandum and Articles of Association. Trustees receive appropriate induction training, copies of governing documents, and relevant external information on managing a voluntary organisation including Charity Commission publications.

New Trustees are appointed at the discretion of the current Trustees and Elders. Potential Trustees are asked to voluntarily sit in on Trustee meetings for a period of time prior to their formal appointment.

Church Buildings

The three church buildings are at 30 Queens Road, Wimbledon, London SW19 8LR (principal office); 225 Wimbledon Park Road, Southfields, London SW18 5RH; and 46 Union Street, Kingston, KT1 1RP. While the London Baptist Property Board (LBPB) acts as Custodian Trustee for Southfields and Kingston, a separate trust involving Everyday Church and the LBPB holds the Wimbledon property. Everyday Church maintains, repairs and improves all three buildings, and has free use of these premises for worship, ministry, outreach and the life of the church.

The church also owns a house at 5 Clonmore Street, London SW18 5EU which is being used as a Manse to enable the pastor of Everyday Church Southfields to live in the community served by the Church. The London Baptist Property Board (LBPB) acts as Custodian trustee for this property.

Main Activities and Achievements

2022 marked the first full year since 2019 where church life was not hindered by the impact of COVID. Through the year we saw a slow but steady increase in numbers at our Sunday gatherings and the restarting of work amongst our young people.

Sunday Services: Through 2022 we held weekly Sunday services in Southfields (10:30), Sutton (10:30 am) and Wimbledon (10:30 and 7:00pm). Monthly services were being held in Croydon (11:00). We also held 5 prayer and worship events in our Kingston Venue. Southfields and Wimbledon venues also made their services available via Zoom to those who were unable to attend because of increased vulnerability and/or mobility issues. We have experienced growth amongst all our Venues. In our Croydon Venue we also started a monthly Prayer on the Streets activity on a Sunday morning. This initiative, together with weekly life groups in Croydon has meant that in 2023 we will be looking to relocate Sunday services to a more accessible location which will enable the Croydon Venue to start meeting twice a month on a Sunday.

2022 was very much a fallow year for our Kingston Venue, though we have had a midweek life group meeting throughout the year. In 2023 our aim is to work with this Life Group, the wider Everyday Church Family, and partners from the New Ground Family of churches to create pathways for growth that will lead to a relaunch of regular Sunday services in 2024.

Online Services: Our online services continue to serve the local, national and international church. These services are available on the hour every hour and from a Monday morning are also available on demand. An international online life group meets each week by zoom as well as a rolling Facebook life group throughout the week. Our online service is part of our digital presence. The sermon for the Online Service is also available for all London Venues and allows for Video preaching in these venues when required. At certain points all Venues will show the same video preach as a way of connecting as one church in many venues. These video messages are also available on YouTube together with weekly video Devotions.

Life Groups

Mid-week Life Groups continue to be a vital part of Everyday Church. In a growing church in a city like London, it is impossible for anyone to know everyone, but it is vital that everyone is known by someone. Life Groups provide the context for this to happen in practice. Life Groups are the building block of church life and create space for accountability, prayer, bible study and pastoral care. Life Groups are also encouraged to look beyond themselves and reach out to the community around them. Life Groups are supported through the provision of study material, the input of more senior leaders and regular training opportunities.

Alpha

Alpha is still a key part of Everyday Churches commitment to the gospel of salvation. During 2022 we moved from online courses to meeting in person. In 2023 we are hoping to include weekends away as part of our Alpha Courses to give more time for relationship building and to make space for teaching on the Holy Spirit.

Baptisms: We baptised 6 people, during 2022

Church Family Fund: We continue to operate the Church Family Fund created in 2020. This makes available grants of up to £500 for church members or those closely connected with the church to receive practical and financial support. Though we began to experience freedom from COVID in 2022, the war in Ukraine and the subsequent impact on fuel prices, together with a high level of inflation, has made the Church Family Fund an increasingly important resource. The generosity of the church has been shown by individuals giving designated gifts for the fund, and others giving gifts direct to individuals they know to be struggling.

Children and Teenagers: As mentioned in the 2021 report it was the next generation that were most impacted by COVID and the lock down that ensued. Through 2022 we started to rebuild our work with the next generation. All our Venues now have some level of provision for 0-18's in their Sunday services and we relaunched our Friday night youth work across our venues in 2022. By the end of the year this was running once a month, with a plan to move to twice a month in January 2023. Although it has proved very difficult to recruit new Youth and Children's workers to serve our activities we are served by a hard working staff team and loyal volunteers. We were able to recruit a Youth Leader in our Wimbledon Venue for 6 months of 2022 and this meant we were able to take 27 teenagers to NEWDAY – a 6 day youth camp run in August. This was a huge blessing to the young people who attended. Recruiting to the vacant staff roles in this area is a key target for 2023.

Social Action (UK): Everyday Church continued to serve the poor and marginalised in our community. We collected food for local Food Banks throughout the year, ran Christians Against Poverty money courses for those in debt and participated in Operation Christmas Child, filling shoeboxes with gifts for children in poverty across the world. We also made gifts to charities that work amongst the poor, including to local Food Banks and Community Action trusts. The lifting of COVID restrictions also meant that we could play our part in a local homeless initiative and help other churches across Merton provide overnight accommodation through November, December and in to January.

Social Action (Global): Over 100 members of Everyday Church continued to sponsor children through the charity Compassion. Connecting us as a church with a specific community in Africa. Everyday Church also continued to provide ongoing support to Empart and to Love and Compassion in Action (LCA), which engage in social action and church planting in India. We are a partner church with the charity Jubilee Plus which works across multiple churches and church networks to help equip and empower local churches to care for the poor in their locality. Simon Elliott also spoke at the national Jubilee Plus conference in November.

Leadership Growth

Throughout 2022 we have worked hard at building a strong team culture across Everyday Church. All staff are offered a wellbeing interview with an external HR consultant. The staff team meet weekly for lunch and bi-weekly for training and team building. In 2022 Everyday Church worked with an external training consultant – Team Training Europe – to work on effective teamwork and emotional intelligence.

Although some staff roles remain vacant at the end of 2022, and filling these posts remains a high priority for 2023, the addition of a specific Venue Leader for Wimbledon has been a huge benefit. Mr Tim Maton joined as Wimbledon Venue Leader in August 2022. This has released Mr Simon Elliott to focus on his role as Lead Elder of the whole church.

Through 2022 regular events were planned that gathered all staff, Elders and Trustees from across the whole church. This was done to reinforce and strengthen the value of team leadership as a core value of Everyday Church. Individual Venues have also worked hard at broadening and diversifying their leadership teams.

These were some of the highlights of 2022 for Everyday Church, as we continued to meet our charitable aims.

Looking forward

2022 felt like the final year of leading out of a traumatic few years, and although it brought fresh challenges, especially in terms of the UK economy, it does not feel like we are looking forward as a church. 2023 will be a key year in terms of filling existing staff vacancies and creating part time leadership roles for Croydon and possibly even Kingston. Both the growth in Croydon and working towards a strategic relaunch of regular services in our Kingston Venue provide opportunities to build church around the priority of Kingdom impact of the church scattered as well as maintaining the importance of the church gathered.

2023 will be an important year for our physical infrastructure. Our Southfields and Kingston buildings require major structural work, and we must be ready for this to impact our cash balances. Our Sutton and Croydon Venues are seeking more accessible venues to facilitate both the growth and demographic of their congregations.

2023 will see a restating of our core vision and values as we remind ourselves that what we do as Kingdom Bringers, flows out of who we are as Image Bearers. We will walk through the book of Exodus as a church and a key focus of the year will be to increase the level of prayer both personally and corporately.

Although we meet in different venues on Sundays, our common Vision and Values, together with common Sunday teaching will maintain our value of being one church. However, within this unity of relationship and purpose we will also look to delegate key decisions to the local Venue Leadership teams. We want to keep our relationships strong and our structures simple.

We will continue to equip, empower and encourage volunteer leaders. Delegating without abdicating as we seek to release all members of Everyday Church into effective ministry when they are gathered and when they are scattered.

We will also look to prioritise the next generation by building a culture that sees every generation carrying a burden to pass on their faith to those following them.

Summary Dashboard for 2022

	Jan-22	Jan-23
Average Sunday attendance	420	501
Adult membership	457	429
0-11's included in Sundays	55	65
Friday night youth	N/A	30
Baptisms in year	6	
Active Life Groups	33	34
Alpha guests in year	30	
Average giving per giving household		£193.5
Number of giving households		281

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution of volunteers

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Financial Review

The income and expenditure of the charity is laid out in the financial statements on pages 15 to 27.

The charity continues to rely on the generous support of its members. Unrestricted offerings and gifts amounted to £691,553 (2021: £756,490). We consider this level of offerings to be remarkable evidence of God's grace, and of the generosity of His people in such unprecedented times.

The charity produced an unrestricted loss of £31,870 (2021 £37,618 loss) on unrestricted funds before transfers.

The charity had designated funds of £163,526 (2021: £163,526). This was designated for church planting and staff costs. Through 2022 we have been reviewing this designation in the light of some significant structural work that will be needed in our Kingston and Southfields buildings. These discussions will involve a number of bodies, but we would expect decisions to be made in 2023.

The Restricted funds balance is mainly attributed to the Church buildings. In 2022, income was mainly Special offerings of £32,172 including gift aid for outward giving. The balance of Restricted Funds at the end of the year is £4,629,326 (2021: £4,678,532).

The church deposited some of its cash resources in deposit accounts with Barclays, Aldermore and Cambridge & Counties Banks. The Trustees consider the church's list of regular UK and overseas donations on an annual basis.

Reserves

The trustees aim to keep an amount at least equivalent to three months' worth of unrestricted expenditure in Reserves for operational needs. This amounts to £274,658 (2021: £282,902). The amount of readily realisable Unrestricted Reserves held at 31st December 2022 was £501,809 (2021: £527,223) and the balance will be used to fund future growth. Readily realisable reserves comprise that part of Unrestricted Reserves represented by net current assets (as shown in note 12 on page 26), excluding debtors due after more than one year.

Principal External Advisers

Principal Bankers
Barclays Bank Plc
8 Alexandra Road
Wimbledon, SW19 7JZ
www.barclays.co.uk

Solicitors
Max Wiley & Co
13a Fish Hill
Holt, Norfolk, NR25 6HN
<http://maxwileysolicitors.co.uk/>

Auditors
Brewers Chartered Accountants
Bourne House, Queen Street,
Gomshall, Surrey, GU5 9LY
<http://www.bg-brewers.com/>

Links

Everyday Church is a member of the Evangelical Alliance, and part of the New Ground (Newfrontiers) and Baptist families of churches.

Risk Register and Policies

The trustees are responsible for monitoring and controlling risk and have assessed the major risks to the charity. A Risk Register has been completed, and policies put in place for the major risk areas including Safeguarding, Health and Safety, Fire Safety and Data Protection. Church assets are adequately insured through the Baptist Insurance Company.

Connected Charities

The Queens Road Manse Trust (QRMT) provides housing for the use of the church and those in ministry in the church, mainly through shared equity. The rental income received by QRMT from one of its properties was gifted to the church to help fund the costs of youth work. The church is responsible for the maintenance, repair and improvement of this property and enjoys the benefits of ownership. All property partly owned by QRMT is in a good state of repair.

The Rowlett Trust (Charity Number 235481) exists to relieve poverty amongst needy members of the church and others seeking support through the provision of grants towards the costs of accommodation, healthcare services and other facilities.

The trustees of both trusts are members of Everyday Church.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Everyday Church for the purposes of company law) 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

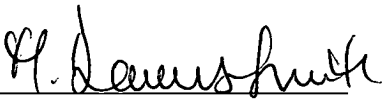
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

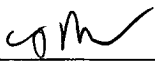
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 19TH JULY 2023 and signed on their behalf by:


H Dennis-Smith
Chair of Trustees


L J Palmer
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYDAY CHURCH

Opinion

We have audited the financial statements of Everyday Church (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we

identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

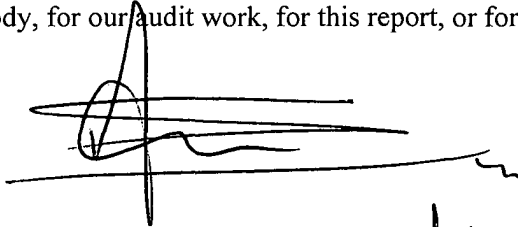
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities from error. As explained above there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs(UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, consisting of a large loop followed by several horizontal strokes and a small flourish at the end.

Andrew Skilton
(Senior Statutory Auditor)

19 July 2023

For and on behalf of Brewers, Statutory Auditor

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

EVERYDAY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Note	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds Year Ended 2022 £	Total Funds Year Ended 2021 £
INCOME AND ENDOWMENTS FROM:						
<i>Donations and legacies</i>						
Offerings and gifts		691,553	-	32,223	723,776	799,434
Income tax recoverable		132,502	-	-	132,502	155,547
<i>Income from charitable activities</i>						
Youth						
Rental of church accommodation		26,580	-	-	26,580	22,009
<i>Income from other trading income</i>						
Rental of church premises		195,450	-	-	195,450	165,796
<i>Income from Investments</i>						
Interest		4,301	-	-	4,301	2,374
<i>Other Income</i>						
Fees for New Ground Academy		-	-	-	-	38,798
Other		16,375	-	-	16,375	-
TOTAL		1,066,761	-	32,223	1,098,984	1,183,958
EXPENDITURE ON:						
Charitable Activities						
<i>Missionary and charitable giving:</i>						
Home and overseas gifts	2	113,867	-	15,632	129,499	162,754
Staff costs etc.	3	476,429	-	5,743	482,172	545,660
Contractors		11,700	-	-	11,700	4,700
New Ground Academy Training		-	-	28,038	28,038	4,044
Evangelism		7,953	-	891	8,844	4,723
Events		2,733	-	-	2,733	1,971
Youth and children's work		3,639	-	-	3,639	2,353
Publicity and advertising		91	-	-	91	209
Books, tapes and flowers		-	-	-	-	1,106
Refreshments and hospitality		4,749	-	-	4,749	3,531
Church running expenses	4	119,504	-	-	119,504	100,255
Buildings maintenance		141,565	-	-	141,565	132,537
Other	4.a	-	-	-	-	2,000
		882,230	-	50,304	932,534	965,843
<i>Support Costs</i>						
Staff costs etc.	3	165,919	-	-	165,919	189,994
Depreciation		5,754	-	30,822	36,576	36,576
Bank charges and subscriptions		17,627	-	303	17,930	18,332
Interest on loans	9	2,406	-	-	2,406	2,975
Governance costs	5	24,695	-	-	24,695	30,751
		216,401	-	31,125	247,526	278,628
TOTAL		1,098,631	-	81,429	1,180,060	1,244,471
NET EXPENDITURE)		(31,870)	-	(49,206)	(81,076)	(60,513)
Transfer from restricted	10	-	-	-	-	-
NET EXPENDITURE AFTER TRANSFERS		(31,870)	-	(49,206)	(81,076)	(60,513)
NET MOVEMENT IN FUNDS						

Balances b/fwd at 1st January 2022	1,176,642	163,526	4,678,532	6,018,700	6,079,213
Balances c/fwd at 31 st December 2022	<u>1,144,772</u>	<u>163,526</u>	<u>4,629,326</u>	<u>5,937,624</u>	<u>6,018,700</u>

EVERYDAY CHURCH
BALANCE SHEET AS AT 31ST DECEMBER 2022

		TOTAL	TOTAL
		2022	2021
	Notes	£	£
FIXED ASSETS			
Tangible fixed assets	6	5,284,586	5,321,162
CURRENT ASSETS			
Debtors within one year	7	39,221	57,168
Debtors after one year	7	<u>39,221</u>	<u>5,000</u>
		714,849	62,168
Cash at bank and in hand		<u>714,849</u>	<u>770,132</u>
		754,070	832,300
Creditors due within one year			
Creditors	8	<u>38,732</u>	<u>68,165</u>
NET CURRENT ASSETS		<u>715,338</u>	<u>764,135</u>
Total Assets less Current Liabilities		5,999,924	6,085,297
Creditors due after one year			
Loans	9	(62,300)	(66,597)
NET ASSETS		<u>5,937,624</u>	<u>6,018,700</u>
FUNDS			
UNRESTRICTED FUNDS			
General funds		1,144,772	1,176,642
Designated funds	11	<u>163,526</u>	<u>163,526</u>
Total unrestricted funds		1,308,298	1,340,168
RESTRICTED FUNDS			
Restricted funds	10	<u>4,629,326</u>	<u>4,678,532</u>
TOTAL CHARITY FUNDS		<u>5,937,624</u>	<u>6,018,700</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. Under the Companies Act 2006 section 454, on a voluntary basis the trustees can amend the financial statements if they prove to be defective.

Approved by the Trustees on 19TH JULY 2023 and signed on their behalf by:



H Dennis-Smith
Trustee



L J Palmer
Trustee

EVERYDAY CHURCH
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	TOTAL 2022 £	TOTAL 2021 £
Net cash used in operating activities	17	<u>(57,178)</u>	<u>(97,449)</u>
Cash flows from investing activities:			
Interest from investments		4,301	2,374
Interest paid		<u>(2,406)</u>	<u>(2,975)</u>
Net cash provided by investing activities		<u>1,895</u>	<u>(601)</u>
Change in cash and cash equivalents in the reporting period		<u><u>(55,283)</u></u>	<u><u>(98,050)</u></u>
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u><u>714,849</u></u>	<u><u>770,132</u></u>

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Accounting Policies

The financial statements for the entity Everyday Church which meets the definition of a public entity under FRS 102 have been prepared in accordance with the Companies Act 2006 and applicable Accounting Standards in the United Kingdom including the 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). The date of transition to FRS 102 was 1 January 2015. There was no impact on the financial statements as a result of this transition.

The accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred.

On 31st December 2012 the assets, liabilities and all the work of Queens Road Church (Charity No 1133177), Southfields Baptist Church (Charity No 1139710) and Kingston Baptist Church were transferred to Everyday Church.

From 1st January consistent accounting policies have been applied as set out below. Presentational currency is in £ sterling. Rounding is £1.

INCOME

Voluntary Income

Donations under gift aid, together with the associated income tax recovery, are recognised when there is evidence of entitlement to the gift and its amount can be measured reliably.

Legacies

Legacies are recognised when it is probable that they will be received.

VAT

The charity is exempt or zero rated for VAT purposes and does not charge VAT on any income. Consequently, no VAT can be reclaimed on costs and the VAT is added to the accounts.

EXPENDITURE

General Expenditure

Expenditure liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure and that it is probable that the settlement may be required and the amount can be measured with reasonable accuracy.

Missionary and charitable giving

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Staff costs

These costs are allocated between 'Activities directly relating to the work of the church' and 'Support Costs' on the basis of the principal areas of work of the staff.

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Redundancy payments are made at least in line with statutory requirements.

Pension scheme

Defined contributions made to a money purchase scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Leases where substantially all the risks and rewards remain with the owner are classified as operating leases.

Receipts/ Payments made under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the period of the lease.

Church Buildings

Following consultations between the Charity Commission, the Elders and the London Baptist Property Board ("LBPB") a scheme was agreed requiring the establishment of a separate trust to hold the properties. The church members appointing 2 Trustees. The Lead Pastor is ex officio, LBPB appointing one Trustee. The Scheme provides certain limited rights to the LBPB, otherwise the church has unfettered use of the building. Consequently, the property is included in the accounts subject to a restricted fund which represents the limited influence of the LBPB.

Properties located in Southfields and Kingston are held by the LBPB as custodian trustees for Everyday Church. Consequently, all buildings are held in restricted funds.

The Trustees have elected for church buildings already held at 1 January 2015 to adopt as their deemed cost previous valuations in accordance with the transitional provisions available under FRS 102.

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows:

Freehold buildings	1% straight line
Furniture and Equipment	25% straight line
PA System	33.3% straight line
Boiler	10% Straight line
Additions are capitalised if their cost exceeds £5,000.	

Debtors

Debtors are measured at settlement amount net of any discount.

Creditors

Creditors are measured at settlement amount.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Concessionary loans

Included within debtors is a concessionary loan to Oasis Church, a plant which was established in 2003. The basis of the loan was to assist with the launch of the new church and terms of repayment are as per note 7.

Included within creditors are concessionary loans from Philpott and the Rowlett Trust for the refurbishment of the Kingston venue. The terms of repayment are as per Note 9.

Financial instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement.

FUNDS

Unrestricted funds

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes.

Restricted funds

Restricted funds are generally a result of an appeal for funds for a specific purpose. When making the gift, the specific use is declared by the donor. All costs applied against the fund are in accordance with that specific purpose.

Designated funds

Designated funds remain part of the unrestricted funds of the charity. The designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have designated.

Going Concern

The trustees confirm that there are no material uncertainties about the charity's ability to continue for the foreseeable future.

The trustees are of the opinion that the charity will have sufficient resources to meet liabilities as they fall due.

Estimates and Judgements

The most significant areas of judgements that affect items in the accounts are detailed above.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. Missionary and charitable giving		2022	2021
Included in this total are donations made to the following:		£	£
	Charity or Company No. (if applicable)		
New Ground	6281483	48,437	42,000
Empart UK	1163285	10,000	20,000
Faith in Action Merton Homelessness Project	1101165	15,000	-
Finnies	26580	-	500
Foodbank - Wimbledon	251549	1,500	1,500
Frontiers - D & C Eitzen	1012566	3,500	9,314
Joel Kendall		-	2,500
Jubilee+	3706	3,000	3,000
Junction Community Trust - Wandsworth foodbank	1149780	1,000	1,000
Kingston Churches against Homelessness	1075890	1,000	2,000
Love & Compassion in Action	1146221	10,000	10,000
Open Doors	1125684	6,000	11,814
Options Pregnancy Wimbledon	1112366	1,000	1,000
Power the Fight	1181143	8,000	-
Samaritan's Purse	1001349	431	-
Street Pastors, Merton	1127204	1,000	1,000
St Georges Student Union - Christian Union	1143020	500	500
Sutton Community Works	1140363	5,000	5,000
Sutton Schools Works	574038	1,000	1,000
Wycliffe UK Limited	251233	9,714	40,000
Moore Family leaving collection		-	4,907
Family fund payments to individuals all under £500		-	3,000
		<u>126,082</u>	<u>160,035</u>
Others		<u>3,417</u>	<u>2,719</u>
		<u><u>129,499</u></u>	<u><u>162,754</u></u>

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. Staff costs	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
	Ministry	Administration	TOTAL	Ministry	Administration	TOTAL
Salaries	396,305	137,846	534,151	450,265	159,624	609,889
National Insurance	37,015	11,967	48,982	40,100	12,552	52,652
Pension costs	37,070	14,499	51,569	46,763	16,835	63,598
	470,390	164,312	634,702	537,128	189,011	726,139
Other costs	11,782	1,607	13,389	8,532	983	9,515
	482,172	165,919	648,091	545,660	189,994	735,654

Absolute number of employees during the year:	15	7	22	21	7	28
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The key management personnel of the charity comprise the trustees and the Central Leadership Team. Only one employee receives total employee benefits of greater than £60,000, being in the £60,000 to £70,000 banding.

The charity trustees do not receive remuneration.

The total remuneration of the key management personnel was 242,290 (2021: £216,980).

4. Church running expenses	2022	2021
	£	£
Heat, light and water rates	29,174	27,918
Insurance	16,441	15,325
Cleaning	2,312	1,656
Printing, postage and stationery	881	1,052
Photocopier and printing expenses	1,472	2,018
Telephones, fax, e-mail and website	8,536	8,707
Website	2,370	3,047
Computer and other consumables	35,895	31,485
Buildings including venue hire	22,423	9,047
	119,504	100,255

Total operating lease costs were £19,728 (2021 £6,178) in respect of Venue Hire.

4.a Other expenditure	£	£
Other expenditure	-	2,000
	-	2,000

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. Governance costs		£		£
Legal and professional		7,637		13,693
Non audit fees - accountancy and payroll		7,698		7,698
Audit		9,360		9,360
		<u>24,695</u>		<u>30,751</u>
6. Fixed assets	Freehold property	Furniture & Equipment	PA/AV System	Total
	£	£	£	£
Cost				
31st December 2021	6,531,663	166,624	74,471	6,772,758
Additions				-
Disposals		-		-
31st December 2022	<u>6,531,663</u>	<u>166,624</u>	<u>74,471</u>	<u>6,772,758</u>
Depreciation				
31st December 2021	1,256,051	121,074	74,471	1,451,596
Charge for year	30,822	5,754	-	36,576
Disposals		-		-
31st December 2022	<u>1,286,873</u>	<u>126,828</u>	<u>74,471</u>	<u>1,488,172</u>
Net book value				
31st December 2022	<u>5,244,790</u>	<u>39,796</u>	<u>-</u>	<u>5,284,586</u>
31st December 2021	<u>5,275,612</u>	<u>45,550</u>	<u>-</u>	<u>5,321,162</u>

Following the establishment of a Charity Commission scheme, an informal valuation of the property in Wimbledon (30 Queens Road) indicated a value of £2,490,000 at 31st December 2008.

In Southfields, the two properties owned by the Church have been revalued based on a valuation undertaken by Mr Brian Carter MRICS as at 31st March 2009 and included in the Balance Sheet at that time at Valuation. The historical cost of the Church Manse (5 Clonmore St) was £48,000.

The Church building in Wimbledon Park Road was constructed in 1906 and its historical cost is not known.

Everyday Church has the following hire commitments:

Smart South hires a portion of the building in Southfields for £12,700 (2021: £12,275) per month. The current hire agreement ends on 31 August 2028, with a total commitment of £1,031,100 with £147,300 in one year, £589,200 in 2 to 5 years and £294,600 in more than 5 years.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. Debtors	2022	2021
	£	£
Amounts falling due within one year:		
Sundry debtors and prepayments	16,265	15,196
Income tax recoverable	17,956	36,972
Loan - Oasis Church	5,000	5,000
	<u>39,221</u>	<u>57,168</u>
Amounts falling due after one year:		
Loan - Oasis Church (interest free)	-	5,000
	<u>-</u>	<u>5,000</u>
	<u>39,221</u>	<u>62,168</u>

The concessionary loan to Oasis Church was made in 2003. Capital repayment is £5,000pa over 15 years commencing December 2008.

8. Creditors	2022	2021
	£	£
Amounts falling due within one year:		
Sundry creditors and accruals	24,435	43,868
Deposit - Smart South	10,000	10,000
Loan - Philpott	-	10,000
Loan - Rowlett	4,297	4,297
	<u>38,732</u>	<u>68,165</u>

9. Creditors due after one year		
Rowlett Loan	<u>62,300</u>	<u>66,597</u>
	<u>62,300</u>	<u>66,597</u>

The following concessionary loans existed in the year and previous years:

Rowlett Loan - Interest is payable at a rate of 3.5% pa amounting to £2,406 in 2022 (2021: £2975).

Capital repayment commenced in September 2015. The total amount due after 5 years will be £45,114 (2021: £49,411).

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. Restricted funds	Balance 31/12/2021 £	Incoming Resources £	Expenditure £	Transfers £	Balance 31/12/2022 £
a) Building Funds	56	-	-	-	56
b) Other specified gifts	307	-	-	-	307
c) New Ground Academy	21,316	51	(21,367)	-	-
d) Everyday Difference	3,391	-	(892)	-	2,499
e) Church Buildings	4,610,145	-	(30,822)	-	4,579,323
f) March 2017 special offering	17,423	-	-	-	17,423
g) October 2018 special offering	8,578	-	-	-	8,578
h) November 2020 special offering	7,321	-	(3,050)	-	4,271
i) Samaritan's Purse	431	-	(431)	-	-
j) May 2021 special offering	9,564	-	(9,564)	-	-
k) October 2022 special offering	-	26,392	(15,303)	-	11,089
l) Family Fund	-	5,780	-	-	5,780
	<u>4,678,532</u>	<u>32,223</u>	<u>(81,429)</u>	-	<u>4,629,326</u>

- a) The Building Fund represents funds provided to fund future building work.
- b) Other specified gifts represent sums authorised to be paid in excess of the amounts specified by the donors.
- c) New Ground Academy represents funds provided for a leadership training course.
- d) Everyday Difference represents funds provided for social action and homelessness.
- e) 30 Queens Road Wimbledon, 225 Wimbledon Park Road, Southfields and 46 Union Street, Kingston are the buildings used by the church (see Note 1). Donation received was to help reduce the loan for the refurbishment works.
- f) March 2017 Special Offering represents funds provided to enable the Church to undertake improvements to its buildings and to contribute to the expenses of some of its new venues.
- g) October 2018 Special Offering represents funds provided to invest in the next generation.
- h) November 2020 Special offering represent funds for New Ground and outward giving.
- i) Samaritan's Purse represents funds provided for postage cost of sending shoe boxes filled with Christmas gift overseas.
- j) May 2021 special offering was for Wycliffe UK, bible translators
- k) October 2022 Special Offering represents funds provided to Faith In Action for the Winter Night Shelter in Wimbledon.
- l) Family Fund represents monies held for families in need.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. Designated Funds	Balance				Balance
	31/12/2021	Income	Expenditure	Transfers	31/12/2022
	£	£	£	£	£
a) Legacy Family fund	163,526	-	-	-	163,526
	<u>163,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,526</u>

- a) Through 2022 the Trustees have been reviewing the legacy designation in light of some significant structural work that will be needed in our Kingston and Southfields buildings. These discussions will involve a number of bodies, but we would expect decisions to be made in 2023.

Analysis of net assets

12. by fund	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
Fixed assets	705,263	-	4,579,323	5,284,586
Current assets	540,541	163,526	50,003	754,070
Current liabilities	(38,732)	-	-	(38,732)
Net current Assets	<u>501,809</u>	<u>163,526</u>	<u>50,003</u>	<u>715,338</u>
Total assets less current liabilities	1,207,072	163,526	4,629,326	5,999,924
Long term liabilities	(62,300)	-	-	(62,300)
Fund Balance 2022	<u>1,144,772</u>	<u>163,526</u>	<u>4,629,326</u>	<u>5,937,624</u>
Fund Balance 2021	<u>1,176,643</u>	<u>163,526</u>	<u>4,678,532</u>	<u>6,018,701</u>

13. Transactions with Trustees

Trustees received the following sums under Contracts of Employment (including pension contributions) in respect of their work for the church:

		2022	2021
		£	£
P Moore	Salary	-	73,108
	Pension	-	5,867
	Expenses reimbursed - travel	-	-
		<u>-</u>	<u>78,975</u>

The payment to P Moore under a contract of employment as Lead Pastor is authorised in the Church's constitution.

No other expenses were reimbursed to any other Trustees during the year or prior year.

Within unrestricted income excluding gift aid £19,340 (2021: £21,200) was donated to the church from the trustees and other related parties collectively.

£0 (2021: £200) was donated collectively to restricted funds.

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

14. Related parties

Queens Road Manse Trust (QRMT) is related to the church. For further details see the Trustees report page 9.

Donations totalling £10,875 (2021: £19,015) were made by QRMT to the church.

Rowlett Trust is related to the church and as at 31st December, the church has a loan from Rowlett of £66,597 (2021: £70,894) as per Note 9.

15. Operating lease commitments

The following operating lease payments are committed to be paid within one year:

	2022 £	2021 £
Within one year	4,080	4,080
Between one and five years	4,080	8,880
	8,160	12,960

16. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted	Designated	Restricted	Total Funds Year Ended
FOR THE YEAR ENDED 31 ST DECEMBER 2021	Funds 2021	Funds 2021	Funds 2021	2021
	£	£	£	£
INCOME AND ENDOWMENTS FROM:				
<i>Donations and legacies</i>	903,809	-	42,944	946,753
<i>Income from charitable activities</i>	22,009	-	8,228	30,237
<i>Income from other trading activities</i>	165,796	-	-	165,796
<i>Income from Investments</i>	2,374	-	-	2,374
<i>Other Income</i>	-		38,798	38,798
TOTAL	1,093,988	-	89,970	1,183,958
EXPENDITURE ON:				
Charitable Activities				
<i>Missionary and charitable giving:</i>	885,365	3,000	77,478	965,843
<i>Support Costs</i>	246,241		32,387	278,628
TOTAL	1,131,606	3,000	109,865	1,244,471
NET EXPENDITURE	(37,618)	(3,000)	(19,895)	(60,513)
Transfer from Designated Funds	12,710		(12,710)	-
NET INCOME AFTER TRANSFERS	(24,908)	(3,000)	(32,605)	(60,513)
NET MOVEMENT IN FUNDS				
Balances b/fwd at 1st January 2021	1,201,550	166,526	4,711,137	6,079,213
Balances c/fwd at 31ST December 2021	1,176,642	163,526	4,678,532	6,018,700

EVERYDAY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

17. Reconciliation of net movements in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(81,076)	(60,513)
Adjustments for:		
Depreciation charges	36,576	36,576
Dividends, interest and rents from investments	(4,301)	(2,374)
Interest paid	2,406	2,975
Decrease in debtors	22,947	33,457
Decrease in creditors	(33,730)	(107,570)
Net cash used by operating activities	<u>(57,178)</u>	<u>(97,449)</u>

18. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	714,849	770,132
Total cash and cash equivalents	<u>714,849</u>	<u>770,132</u>

EVERYDAY CHURCH

England & Wales - Charity number 1150359

Accounts

EVERYDAY CHURCH
(A Charitable Company Limited by Guarantee)

FINANCIAL STATEMENTS

31st DECEMBER 2021



Everyday Church London is a working name of Everyday Church (a Company limited by guarantee and registered in England & Wales)
which is a member of the Evangelical Alliance and part of the Baptist and Newfrontiers families of churches

Registered office: 30 Queens Road London SW19 8LR
020 8947 1859 // office@everyday.org.uk // everyday.org.uk // Charity No: 1150359 // Company No: 08158557



EVERYDAY CHURCH
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EVERYDAY CHURCH

TRUSTEES ANNUAL REPORT AND STATEMENT OF RESPONSIBILITIES 31ST DECEMBER 2021

The Trustees, who are also directors under company law, submit their annual report and the audited accounts for the year ended 31st December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements. They comply with the charity's governing document, Companies Act 2006 and have been prepared in accordance with 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).

Name and address

The charity is called Everyday Church (Charity Commission Registration Number 1150359). The address and principal office of the charity is 30 Queens Road, London, SW19 8LR. Everyday Church is a charitable company limited by guarantee (Company Registration Number 08158557). The website is www.everyday.org.uk

Objects

The objects of the Charity as stated in the Articles of Association are:

- (1) to advance the Christian faith in Greater London and in such other parts of the United Kingdom or the World as the directors of the charity may from time to time think fit for the benefit of the public.
- (2) The prevention or relief of poverty or hardship in Greater London and in such other parts of the United Kingdom or the World as the trustees of the charity may from time to time think fit by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Government and Leadership

The church is led by a team of elders, and a separate body of trustees. Trustees serving are:

Mr Phil Moore (resigned 1 September 2021)

Mr Lucas Palmër

Mrs Helen Dennis-Smith

Mrs Echo Chong

Mr Ben Gilson

Company Secretary:

Mr Peter Wood

The elders and trustees work closely together, and overall responsibility for the day to day operations was delegated to Mr Phil Moore (Lead Pastor) who attended trustee meetings. The spiritual oversight, government and leadership of the church remains with the elders, who oversee all areas of ministry within the church. Upon the resignation of Mr Phil Moore in August 2021 the Trustees asked Mr Simon Elliott (Executive Pastor) to lead the church on an interim basis. Mr Elliott already attended Trustee meetings in his role as Executive Pastor.

Eldership decisions are made by consensus. The Lead Pastor is responsible for setting the overall vision and strategy for the year. He does this in consultation with the wider Eldership team and the Trustees. Within these parameters, the various staff and volunteer ministry leaders are encouraged to develop their own goals and strategy for the year. All staff and volunteer leaders are encouraged to build, and work, within a team. The contribution of staff and volunteers is vital to the success of the charity in fulfilling its objectives.

The trustees are responsible for the proper management and administration of the assets and income of the charity in furthering its charitable objectives. Trustee matters are decided by majority decision. The Constitution permits the payment of the Lead Pastor as an employee of the charity.

In consultation with all key budget holders and other stakeholders, the finance team working within a finance working group chaired by a trustee produce a draft budget for the year to implement the Charity's strategy. This budget is then presented for discussion by the Eldership team and Trustees. The Trustees ultimately approve the budget. Progress during the year is monitored by way of quarterly management accounts presented to the trustees. Trustees are required to meet at least twice a year, and all decisions are minuted.

Arrangements for setting remuneration are agreed by the Trustees at the Budget meeting. Current performance/growth and external economic factors are all taken into account. External trustees set the remuneration for Phil Moore.

Governing Documents

The charity was incorporated on 26th July 2012. The governing documents of the charity are the Memorandum and Articles of Association. The governing documents were amended by a certificate of incorporation on change of name dated 4th December 2012. The charity was registered with the Charity Commission on 7th January 2013.

Trustees' Appointment and Training

The charity trustees are also directors of the charitable company for the purposes of Company Law. Trustees are appointed in accordance with the Memorandum and Articles of Association. Trustees receive appropriate induction training, copies of governing documents, and relevant external information on managing a voluntary organisation including Charity Commission publications.

New Trustees are appointed at the discretion of the current Trustees and Elders. Potential Trustees are asked to voluntarily sit in on Trustee meetings for a period of time prior to their formal appointment.

Church Buildings

The three church buildings are at 30 Queens Road, Wimbledon, London SW19 8LR (principal office); 225 Wimbledon Park Road, Southfields, London SW18 5RH; and 46 Union Street, Kingston, KT1 1RP. While the London Baptist Property Board (LBPB) acts as Custodian Trustee for Southfields and Kingston, a separate trust involving Everyday Church and the LBPB holds the Wimbledon property. Everyday Church maintains, repairs and improves all three buildings, and has free use of these premises for worship, ministry, outreach and the life of the church.

The church also owns a house at 5 Clonmore Street, London SW18 5EU which is being used as a Manse to enable the pastor of Everyday Church Southfields to live in the community served by the Church. The London Baptist Property Board (LBPB) acts as Custodian trustee for this property.

Main Activities and Achievements

2021 was a year of transition for Everyday Church. All churches were impacted by the challenges of re-opening as COVID restrictions were lifted, but Everyday Church also had to adjust to the resignation of the Lead Pastor. As in 2020 the first half of 2021 saw vastly reduced in person public meetings. From June 2021 we slowly started to regather in person, with most venues opening for in person Sunday worship from September 2021.

Sunday Services : By the end of 2021 we were holding weekly in person church services in Southfields (10:30am), Sutton (10:30 am) and Wimbledon (10:30 and 7:00pm). Monthly services were being held in Croydon (11:00). The Southfields Venue also provided a zoom link to their services for those who could not attend in person due to specific COVID vulnerabilities.

In October 2021 we suspended our weekly services in Everyday Kingston. The Kingston Venue had been impacted by pre-COVID changes to leadership and attendance in the venue was severely impacted by COVID itself. After discussion between Freddie, Simon, the eldership team and the Trustees, it was agreed that the Venue should enter a time of review and that the post of Venue Leader should be made redundant. This decision was made after due process had been followed and within the context of excellent relationships across the team. Freddie left the Everyday Church staff on the 31st December 2021. An Everyday Church life group continues to meet in Kingston and a mid-week worship service is held in the Kingston building each half term.

By the end of 2021 between 650 and 700 people were attending a Sunday service on a regular basis.

Online Services: Our online services, which served us so well during lockdown, continue to serve the local, national and international church. In 2021 we celebrated our millionth visitor to our online services. These services are available on the hour every hour and from a Monday morning are also available on demand. An international online life group meets each week by zoom as well as a rolling Facebook life group throughout the week.

Life Groups: The pandemic revealed the vital role of Life Groups for Everyday Church. Life Groups are the building blocks for pastoral care, discipleship and mission. During lockdown

our life groups moved onto the zoom platform. During 2021 most of these life groups became hybrid groups, alternating between in person and zoom meetings. Our Life Groups are supported through the provision of a Life Group guide and weekly written and video devotional material.

Online Alpha Course: during 2021 we ran 3 Alpha courses all on zoom.

Baptisms: We baptised 18 people, during 2021

Pastoral Care: Lockdown put extreme pressure on individuals and families. Centralised pastoral care was difficult within restrictions in place and hence, slowly became easier during 2021. As mentioned, our life groups and life group leaders are essential for our pastoral care structures. In the autumn of 2021 leadership teams began to assess and evaluate how we improve our pastoral care moving forward in the light of lessons learned during the pandemic.

Church Family Fund: We continue to operate the Church Family Fund created in 2020. This makes available grants of up to £500 for church members or those closely connected with the church to receive practical and financial support.

Children and Teenagers: Within the church it was the next generation that were most impacted by COVID and the lock down that ensued. Although Everyday Church continued to run activities online, these were poorly attended. Our work was also impacted by the resignation of our staff youth leader in June 2021. We slowly restarted gathering young people and children as part of our Sunday services in September 2021. A key target in 2022 will be the rebuilding of this work.

Social Action (UK): Everyday Church continued to serve the poor and marginalised in our community. We collected food for local Food Banks throughout the year, ran Christians Against Poverty money courses for those in debt and participated in Operation Christmas Child, filling shoeboxes with gifts for children in poverty across the world. We also made gifts to charities that work amongst the poor, including to local Food Banks and Community Action trusts.

Social Action (Global): Over 100 members of Everyday Church continued to sponsor children through the charity Compassion. Connecting us as a church with a specific community in Africa. Everyday Church also continued to provide ongoing support to Empart and to Love and Compassion in Action (LCA), which engage in social action and church planting in India, as well as to Manna Mission of Europe Ltd, which provides food for several thousand very poor children in North Korea.

Leadership Transition

As mentioned, in August of 2021, Mr Phil Moore resigned as Lead Elder. A change in leadership always offers opportunity to reflect and review how an organisation operates. In his interim role Simon Elliott has worked closely with the Trustees and the wider leadership team to lead through the challenges of re-launching the church after the limitation of Covid. The leadership team actively sought advice from outside bodies in this endeavour. The team has worked hard on continuing to build an inclusive culture and team leadership.

These were some of the highlights of a challenging 2021 for Everyday Church, as we continued to meet our charitable aims despite the limitations brought upon us by the Covid-19 pandemic.

Looking forward

Although 2021 was a challenging year for Everyday Church there is still a high level of faith for what lies ahead. As we review all practices in the light of lockdown it became apparent that we have relied too heavily on the Sunday gathering and platform leadership. Moving forward there is an intention to keep communicating that our Sunday gatherings are key, but to also teach into and model the importance of everyday faith and mid-week activities. We are also developing more flexible models for our Sunday gatherings. Our teaching focus in 2022 will be around the incarnational nature of faith and the impact a person's faith has on every area and arena of life.

2022 will be a transition year in many ways as we review past practices in the light of a post-Covid world. Priorities in 2022 will be building team; establishing Simon Elliott as permanent Lead Elder; appointing a specific Venue Leader for the Wimbledon Venue (a post that has historically fallen under the Lead Elders' remit); starting to rebuild youth and children's work across all venues; building strong leadership teams in each venue that reflect the diversity of those venues; investing in our volunteer leaders; raising the level of prayer across the church.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution of volunteers

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

COVID-19 Disclosure

Impact on Finances:

The COVID global pandemic continued to have a substantial impact on both the activities and the finances of the church.

COVID had a number of key financial implications:

- 1) Restrictions on gathering meant a marked reduction in income from the hiring of our church premises. There was increased by £17k to £166k (2020: £149) however this was still significantly lower than £218k generated in 2019.
- 2) General unrestricted offerings excluding gift aid continued to drop by 6% to £756k. (2020: £804K). Our numbers have dropped as people have moved away from London and we were not able to restart physical offerings even when we started gathering in person. We will discover in 2022 whether these factors are reversed as lockdown is fully lifted.
- 3) Our COVID experience in 2020 taught us to be cautious in 2021. Decisions on staffing and the lack of physical meetings predicted in 2021 meant a reduced expenditure budget of £1,077k in 2021 with a predicted deficit of £53k which would be covered by reserves. Excellent stewardship by the team coupled with a reduction in some staff costs meant that the actual deficit was £38k before transfers.
- 4) Moving forward, whilst there are still many unknowns, we will continue to budget with caution. The trustees believe the free reserves held are sufficient to cover any deficit arising in 2021 and as a result the charity is a going concern for the foreseeable future which is defined as one year from signing the accounts.

Measures taken to comply with Regulations

Throughout the pandemic we have kept a constant check on the Government guidelines relating to places of worship and have only allowed meetings or gatherings that comply with these guidelines. We have made sure that bespoke plans were created and approved for each different event, and despite the guidelines changing multiple times, we are confident that robust risk assessments were provided for each event and that local leaders had everything they needed to run covid-safe meetings & services.

Financial Review

The income and expenditure of the charity is laid out in the financial statements on pages 15 to 25.

The charity continues to rely on the generous support of its members. Unrestricted offerings and gifts amounted to £756,490 (2020: £804,399). We consider this level of offerings to be remarkable evidence of God's grace, and of the generosity of His people in such unprecedented times.

The charity produced an unrestricted loss of £37,618 (2020: £25,184 loss) on unrestricted funds before transfers.

The charity had designated funds of £163,526 (2020: £166,526). This was designated for church planting and staff costs. Through 2022 we will be reviewing this designation in the light of some significant structural work that will be needed in our Kingston and Southfields buildings. These discussions will involve a number of bodies, but we would expect decisions to be made in 2022 which would release these funds to be spent appropriately in 2023.

The Restricted funds balance is mainly attributed to the Church buildings. In 2021, income was mainly Special offerings of £51,172 including gift aid for outward giving and £38,798 for New Ground Academy. The balance of Restricted Funds at the end of the year is £4,678,532 (2020: £4,711,137).

The church deposited some of its cash resources in deposit accounts with Barclays, Aldermore and Cambridge & Counties Banks. The Trustees consider the church's list of regular UK and overseas donations on an annual basis.

Reserves

The trustees aim to keep an amount at least equivalent to three months' worth of unrestricted expenditure in Reserves for operational needs. This amounts to £282,902 (2020: £292,727). The amount of readily realisable Unrestricted Reserves held at 31st December 2021 was £527,223 (2020: £600,790) and the balance will be used to fund future growth. Readily realisable reserves comprise that part of Unrestricted Reserves represented by net current assets (as shown in note 12 on page 23), excluding debtors due after more than one year.

Principal External Advisers

Principal Bankers

Barclays Bank Plc
8 Alexandra Road
Wimbledon, SW19 7JZ
www.barclays.co.uk

Solicitors

Max Wiley & Co
13a Fish Hill
Holt, Norfolk, NR25 6HN
<http://maxwileysolicitors.co.uk/>

Auditors

Brewers Chartered Accountants
Bourne House, Queen Street,
Gomshall, Surrey, GU5 9LY
<http://www.bg-brewers.com/>

Links

Everyday Church is a member of the Evangelical Alliance, and part of the New Ground (Newfrontiers) and Baptist families of churches.

Risk Register and Policies

The trustees are responsible for monitoring and controlling risk and have assessed the major risks to the charity. A Risk Register has been completed, and policies put in place for the major risk areas including Safeguarding, Health and Safety, Fire Safety and Data Protection. Church assets are adequately insured through the Baptist Insurance Company.

Connected Charities

The Queens Road Manse Trust (QRMT) provides housing for the use of the church and those in ministry in the church, mainly through shared equity. The rental income received by QRMT from one of its properties was gifted to the church to help fund the costs of youth work. The church is responsible for the maintenance, repair and improvement of this property and enjoys the benefits of ownership. All property partly owned by QRMT is in a good state of repair.

The Rowlett Trust (Charity Number 235481) exists to relieve poverty amongst needy members of the church and others seeking support through the provision of and grants towards the costs of accommodation, healthcare services and other facilities.

The trustees of both trusts are members of Everyday Church.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Everyday Church for the purposes of company law) 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 21 September 2022 and signed on their behalf by:

HelenDennis-Smith
HelenDennis-Smith (Sep 23, 2022 12:31 GMT+1)

Helen Dennis-Smith
Chair of Trustees

LJ Palmer
LJ Palmer (Sep 23, 2022 15:06 GMT+1)

Lucas John Palmer
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYDAY CHURCH

Opinion

We have audited the financial statements of Everyday Church (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that

they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

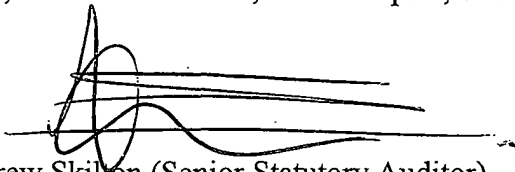
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities from error. As explained above there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs(UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Skilton (Senior Statutory Auditor)

26 September 2022

For and on behalf of Brewers, Statutory Auditor

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY



EVERYDAY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2021

	Note	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds Year Ended 2021 £	Total Funds Year Ended 2020 £
INCOME AND ENDOWMENTS FROM:						
<i>Donations and legacies</i>						
Offerings and gifts		756,490		42,944	799,434	986,968
Income tax recoverable		147,319		8,228	155,547	157,365
<i>Income from charitable activities</i>						
Events		-		-	-	351
Youth						
Rental of church accommodation		22,009		-	22,009	26,580
<i>Income from other trading income</i>						
Hiring of church premises		165,796		-	165,796	149,312
<i>Income from Investments</i>						
Interest		2,374		-	2,374	3,706
<i>Other Income</i>						
Fees for New Ground Academy		-		38,798	38,798	-
Other		-		-	-	27,541
TOTAL		1,093,988	-	89,970	1,183,958	1,351,823
EXPENDITURE ON:						
Charitable Activities						
<i>Missionary and charitable giving:</i>						
Home and overseas gifts	2	107,617	3,000	52,137	162,754	213,378
Staff costs etc.	3	530,513	-	15,147	545,660	607,618
Contractors		4,700	-	-	4,700	739
New Ground Academy Training		-	-	4,044	4,044	4,345
Evangelism		4,448	-	275	4,723	6,662
Events		1,971	-	-	1,971	-
Youth and children's work		2,353	-	-	2,353	3,964
Publicity and advertising		209	-	-	209	80
Books, tapes and flowers		1,106	-	-	1,106	87
Refreshments and hospitality		2,941	-	590	3,531	3,472
Church running expenses	4	100,255	-	-	100,255	123,132
Buildings maintenance		127,252	-	5,285	132,537	136,677
Other	4.a	2,000	-	-	2,000	200
		885,365	3,000	77,478	965,843	1,100,354
<i>Support Costs</i>						
Staff costs etc.	3	189,994	-	-	189,994	184,597
Depreciation		5,754	-	30,822	36,576	36,576
Bank charges and subscriptions		16,767	-	1,565	18,332	17,901
Interest on loans	9	2,975	-	-	2,975	5,025
Governance costs	5	30,751	-	-	30,751	23,061
		246,241	-	32,387	278,628	267,160
TOTAL		1,131,606	3,000	109,865	1,244,471	1,367,514
NET EXPENDITURE)		(37,618)	(3,000)	(19,895)	(60,513)	(15,691)
Transfer from restricted	10	12,710	-	(12,710)	-	-
NET EXPENDITURE AFTER TRANSFERS		(24,908)	(3,000)	(32,605)	(60,513)	(15,691)
NET MOVEMENT IN FUNDS						
Balances b/fwd at 1st January 2021		1,201,550	166,526	4,711,137	6,079,213	6,094,904
Balances c/fwd at 31 st December 2021		1,176,642	163,526	4,678,532	6,018,700	6,079,213



EVERYDAY CHURCH

BALANCE SHEET AS AT 31st DECEMBER 2021

	Notes	TOTAL 2021		TOTAL 2020	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		5,321,162		5,357,738
CURRENT ASSETS					
Debtors within one year	7	57,168		85,625	
Debtors after one year	7	5,000		10,000	
		62,168		95,625	
Cash at bank and in hand		770,132		868,182	
		832,300		963,807	
Creditors due within one year					
Creditors	8	68,165		116,321	
NET CURRENT ASSETS			764,135		847,486
Total Assets less Current Liabilities			6,085,297		6,205,224
Creditors due after one year					
Loans	9		(66,597)		(126,011)
NET ASSETS			6,018,700		6,079,213
FUNDS					
UNRESTRICTED FUNDS					
General funds		1,176,642		1,201,550	
Designated funds	11	163,526		166,526	
Total unrestricted funds			1,340,168		1,368,076
RESTRICTED FUNDS					
Restricted funds	10		4,678,532		4,711,137
TOTAL CHARITY FUNDS			6,018,700		6,079,213

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. Under the Companies Act 2006 section 454, on a voluntary basis the trustees can amend the financial statements if they prove to be defective.

Approved by the Trustees on 21 September 2022 and signed on their behalf by:

Helen Dennis-Smith
HelenDennis-Smith (Sep 23, 2022 12:31 GMT+1)
H Dennis-Smith
Trustee

L J Palmer
L J Palmer (Sep 23, 2022 15:06 GMT+1)
L J Palmer
Trustee

Company No : 08158557
Charity No : 1150359



EVERYDAY CHURCH

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31st DECEMBER 2021

	Notes	TOTAL 2021 £	TOTAL 2020 £
Net cash used in operating activities	17	<u>(97,449)</u>	<u>(29,998)</u>
Cash flows from investing activities:			
Interest from investments		2,374	3,706
Interest paid		<u>(2,975)</u>	<u>(5,025)</u>
Net cash provided by investing activities		<u>(601)</u>	<u>(1,319)</u>
Change in cash and cash equivalents in the reporting period		<u>(98,050)</u>	<u>(31,317)</u>
Cash and cash equivalents at the end of the reporting period		<u>(98,050)</u>	<u>(31,317)</u>
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>770,132</u>	<u>868,182</u>

**EVERYDAY CHURCH****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021****1. Accounting Policies**

The financial statements for the entity Everyday Church which meets the definition of a public entity under FRS 102 have been prepared in accordance with the Companies Act 2006 and applicable Accounting Standards in the United Kingdom including the 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). The date of transition to FRS 102 was 1 January 2015. There was no impact on the financial statements as a result of this transition.

The accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred.

On 31st December 2012 the assets, liabilities and all the work of Queens Road Church (Charity No 1133177), Southfields Baptist Church (Charity No 1139710) and Kingston Baptist Church were transferred to Everyday Church.

From 1st January consistent accounting policies have been applied as set out below.

Presentational currency is in £ sterling. Rounding is £1.

INCOME**Voluntary Income**

Donations under gift aid, together with the associated income tax recovery, are recognised when there is evidence of entitlement to the gift and its amount can be measured reliably.

Legacies

Legacies are recognised when it is probable that they will be received.

Other Income

Other income is recognised on a receivable basis. Income of £17,000 in 2020 received under the Government job retention scheme has been included in other income.

VAT

The charity is exempt or zero rated for VAT purposes and does not charge VAT on any income. Consequently, no VAT can be reclaimed on costs and the VAT is added to the accounts.

EXPENDITURE**General Expenditure**

Expenditure liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure and that it is probable that the settlement may be required and the amount can be measured with reasonable accuracy.

Missionary and charitable giving

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Staff costs

These costs are allocated between 'Activities directly relating to the work of the church' and 'Support Costs' on the basis of the principal areas of work of the staff.

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Redundancy payments are made at least in line with statutory requirements.

Pension scheme

Defined contributions made to a money purchase scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Leases where substantially all the risks and rewards remain with the owner are classified as operating leases.

Receipts/ Payments made under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the period of the lease.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

1. Accounting Policies ... continued**Church Buildings**

Following consultations between the Charity Commission, the Elders and the London Baptist Property Board ("LBPB") a scheme was agreed requiring the establishment of a separate trust to hold the properties. The church members appointing 2 Trustees. The Lead Pastor is ex officio, LBPB appointing one Trustee. The Scheme provides certain limited rights to the LBPB, otherwise the church has unfettered use of the building. Consequently, the property is included in the accounts subject to a restricted fund which represents the limited influence of the LBPB.

Properties located in Southfields and Kingston are held by the LBPB as custodian trustees for Everyday Church. Consequently, all buildings are held in restricted funds.

The Trustees have elected for church buildings already held at 1 January 2015 to adopt as their deemed cost previous valuations in accordance with the transitional provisions available under FRS 102.

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows:

Freehold buildings	1% straight line
Furniture and Equipment	25% straight line
PA System	33.3% straight line
Boiler	10% Straight line
Additions are capitalised if their cost exceeds £5,000.	

Debtors

Debtors are measured at settlement amount net of any discount.

Creditors

Creditors are measured at settlement amount.

Concessionary loans

Included within debtors is a concessionary loan to Oasis Church, a plant which was established in 2003.

The basis of the loan was to assist with the launch of the new church and terms of repayment are as per note 7.

Included within creditors are concessionary loans from Philpott and the Rowlett Trust for the refurbishment of the Kingston venue. The terms of repayment are as per Note 9.

Financial instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement.

FUNDS**Unrestricted funds**

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes.

Restricted funds

Restricted funds are generally a result of an appeal for funds for a specific purpose. When making the gift, the specific use is declared by the donor. All costs applied against the fund are in accordance with that specific purpose.

Designated funds

Designated funds remain part of the unrestricted funds of the charity. The designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have designated.

Going Concern

The trustees confirm that there are no material uncertainties about the charity's ability to continue for the foreseeable future. The trustees are of the opinion that the charity will have sufficient resources to meet liabilities as they fall due.

Estimates and Judgements

The most significant areas of judgements that affect items in the accounts are detailed above.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

	2021	2020
	£	£
4. Church running expenses		
Heat, light and water rates	27,918	37,338
Insurance	15,325	15,220
Cleaning	1,656	2,151
Printing, postage and stationery	1,052	1,110
Photocopier and printing expenses	2,018	610
Telephones, fax, e-mail and website	8,707	8,735
Website	3,047	2,807
Computer and other consumables	31,485	40,510
Buildings including venue hire	9,047	14,651
	<u>100,255</u>	<u>123,132</u>

Total operating lease costs were £6,178 (2020 £8,100) in respect of Venue Hire.

	£	£
4.a Other expenditure		
Other expenditure	2,000	200
	<u>2,000</u>	<u>200</u>

	£	£
5. Governance costs		
Legal and professional	13,693	6,281
Non audit fees - accountancy and payroll	7,698	7,420
Audit	9,360	9,360
	<u>30,751</u>	<u>23,061</u>

	Freehold property	Furniture & Equipment £	PA/AV System £	Total £
6. Fixed assets				
Cost				
31st December 2020	6,531,663	166,624	74,471	6,772,758
Additions				-
Disposals		-		-
31st December 2021	<u>6,531,663</u>	<u>166,624</u>	<u>74,471</u>	<u>6,772,758</u>
Depreciation				
31st December 2020	1,225,229	115,320	74,471	1,415,020
Charge for year	30,822	5,754	-	36,576
Disposals		-		-
31st December 2021	<u>1,256,051</u>	<u>121,074</u>	<u>74,471</u>	<u>1,451,596</u>
Net book value				
31st December 2021	<u>5,275,612</u>	<u>45,550</u>	<u>-</u>	<u>5,321,162</u>
31st December 2020	<u>5,306,434</u>	<u>51,304</u>	<u>-</u>	<u>5,357,738</u>

Following the establishment of a Charity Commission scheme, an informal valuation of the property in Wimbledon (30 Queens Road) indicated a value of £2,490,000 at 31st December 2008.

In Southfields, the two properties owned by the Church have been revalued based on a valuation undertaken by Mr Brian Carter MRICS as at 31st March 2009 and included in the Balance Sheet at that time at Valuation. The historical cost of the Church Manse (5 Clonmore St) was £48,000.

The Church building in Wimbledon Park Road was constructed in 1906 and its historical cost is not known.

Everyday Church has the following hire commitments:

Smart South hires a portion of the building in Southfields for £12,275 (2020: £12,100) per month.

The current hire agreement ends on 31 August 2028, with a total commitment of £1,031,100 with £147,300 in one year, £589,200 in 2 to 5 years and £294,600 in more than 5 years.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

	2021 £	2020 £
7. Debtors		
Amounts falling due within one year:		
Sundry debtors and prepayments	15,196	31,294
Income tax recoverable	36,972	49,331
Loan - Oasis Church	5,000	5,000
	<u>57,168</u>	<u>85,625</u>
Amounts falling due after one year:		
Loan - Oasis Church (interest free)	5,000	10,000
	<u>5,000</u>	<u>10,000</u>
	<u>62,168</u>	<u>95,625</u>

The concessionary loan to Oasis Church was made in 2003. Capital repayment is £5,000pa over 15 years commencing December 2009. The total amount due after five years will be nil.

	2021 £	2020 £
8. Creditors		
Amounts falling due within one year:		
Sundry creditors and accruals	43,868	89,290
Deposit - Smart South	10,000	10,000
Loan - Philpott	10,000	10,000
Loan - Rowlett	4,297	7,031
	<u>68,165</u>	<u>116,321</u>
9. Creditors due after one year		
Philpott Loan	-	10,000
Rowlett Loan	66,597	116,011
	<u>66,597</u>	<u>126,011</u>

The following concessionary loans existed in the year and previous years:

- Philpott Loan - Interest free. Capital repayment is £10,000pa over 10 years commencing April 2013. Total amount due after five years will be nil (2020: nil).
- Rowlett Loan - Interest is payable at a rate of 3.5% pa amounting to £2,975 in 2020 (2020: £5,025). Capital repayment commenced in September 2015. The total amount due after 5 years will be £49,411 (2020: £87,887)).

	Balance 31/12/2020 £	Incoming Resources £	Expenditure £	Transfers £	Balance 31/12/2021 £
10. Restricted funds					
a) Building Funds	56	-	-	-	56
b) Other specified gifts	307	-	-	-	307
c) New Ground Academy	15,191	38,798	(20,673)	(12,000)	21,316
d) Everyday Difference	2,736	930	(275)	-	3,391
e) Church Buildings	4,640,967	-	(30,822)	-	4,610,145
f) March 2017 special offering	22,708	-	(5,285)	-	17,423
g) October 2018 special offering	8,578	-	-	-	8,578
h) March 2020 special offering	11,531	97	(11,628)	-	-
i) November 2020 special offering	8,632	-	(601)	(710)	7,321
j) Samaritan's Purse	431	-	-	-	431
k) May 2021 special offering	-	45,238	(35,674)	-	9,564
l) Moore family leaving collection	-	4,907	(4,907)	-	-
	<u>4,711,137</u>	<u>89,970</u>	<u>(109,865)</u>	<u>(12,710)</u>	<u>4,678,532</u>

- a) The Building Fund represents funds provided to fund future building work.
- b) Other specified gifts represent sums authorised to be paid in excess of the amounts specified by the donors.
- c) New Ground Academy represents funds provided for a leadership training course.
- d) Everyday Difference represents funds provided for social action and homelessness.
- e) 30 Queens Road Wimbledon, 225 Wimbledon Park Road, Southfields and 46 Union Street, Kingston are the buildings used by the church (see Note 1). Donation received was to help reduce the loan for the refurbishment works.
- f) March 2017 Special Offering represents funds provided to enable the Church to undertake improvements to its buildings and to contribute to the expenses of some of its new venues.
- g) October 2018 Special Offering represents funds provided to invest in the next generation.
- h) March 2020 special offering was for Frontiers and outward giving.
- i) November 2020 Special offering represent funds for New Ground and outward giving.
- j) Samaritan's Purse represents funds provided for postage cost of sending shoe boxes filled with Christmas gift overseas.
- k) May 2021 special offering was for Wycliffe UK, bible translators
- l) Moore family leaving collection

£12,000 of the transfer from the restricted fund to the general fund was related room and facility hire by New Ground Academy.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

11. Designated Funds

	Balance 31/12/2020 £	Income £	Expenditure £	Transfers £	Balance 31/12/2021 £
a) Legacy	163,526		-	-	163,526
Family fund	3,000		3,000		-
	<u>166,526</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,526</u>

- a) The Gavin Wayte legacy funds were designated to be spent within the next 2-3 years on staffing and planting new venues. Through 2022 we will be reviewing this designation in the light of some significant structural work that will be needed in our Kingston and Southfields buildings.

12. Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2021 £
Fixed assets	711,017	-	4,610,145	5,321,162
Current assets	600,388	163,526	68,386	832,300
Current liabilities	(68,165)	-	-	(68,165)
Net current Assets	<u>532,223</u>	<u>163,526</u>	<u>68,386</u>	<u>764,135</u>
Total assets less current liabilities	1,243,240	163,526	4,678,531	6,085,297
Long term liabilities	(66,597)	-	-	(66,597)
Fund Balance 2021	<u>1,176,643</u>	<u>163,526</u>	<u>4,678,531</u>	<u>6,018,700</u>
Fund Balance 2020	<u>1,201,550</u>	<u>166,526</u>	<u>4,711,137</u>	<u>6,079,213</u>

13. Transactions with Trustees

Trustees received the following sums under Contracts of Employment (including pension contributions) in respect of their work for the church:

		2021 £	2020 £
P Moore	Salary	73,108	64,184
	Pension	5,867	6,331
	Expenses reimbursed - travel	-	-
		<u>78,975</u>	<u>70,515</u>

The payment to P Moore under a contract of employment as Lead Pastor is authorised in the Church's constitution.

No other expenses were reimbursed to any other Trustees during the year or prior year.

Within unrestricted income excluding gift aid £21,200 (2020: £30,800) was donated to the church from the trustees and other related parties collectively. £200 (2020: £3,700) was donated collectively to restricted funds.

14. Related parties

Queens Road Manse Trust (QRMT) is related to the church. For further details see the Trustees report page 8.

Donations totalling £19,015 (2020: £14,040) were made by QRMT to the church.

Rowlett Trust is related to the church and as at 31st December, the church has a loan from Rowlett of £70,894 (2020: £123,042)

after a repayment of £52,148 during the year as per Note 9. Everyday Church received a donation from Rowlett Trust amounting to £nil (2020: £2,550).



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021**

15. Operating lease commitments

The following operating lease payments are committed to be paid within one year:

	2021 £	2020 £
Within one year	4,080	4,080
Between one and five years	8,880	12,960
	<u>12,960</u>	<u>17,040</u>

16. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020	Unrestricted Funds 2020 £	Designated Funds 2020	Restricted Funds 2020 £	Total Funds Year Ended 2020 £
INCOME AND ENDOWMENTS FROM:				
<i>Donations and legacies</i>	941,600	3,000	199,733	1,144,333
<i>Income from charitable activities</i>	176,243	-	-	176,243
<i>Income from Investments</i>	3,706	-	-	3,706
<i>Other Income</i>	24,176	-	3,365	27,541
TOTAL	<u>1,145,725</u>	<u>3,000</u>	<u>203,098</u>	<u>1,351,823</u>
EXPENDITURE ON:				
Charitable Activities				
<i>Missionary and charitable giving:</i>	935,892	-	164,462	1,100,354
<i>Support Costs</i>	235,017	-	32,143	267,160
TOTAL	<u>1,170,909</u>	<u>-</u>	<u>196,605</u>	<u>1,367,514</u>
NET INCOME	<u>(25,184)</u>	<u>3,000</u>	<u>6,493</u>	<u>(15,691)</u>
Transfer from Designated Funds	86,600		(86,600)	-
NET INCOME AFTER TRANSFERS	<u>61,416</u>	<u>3,000</u>	<u>(80,107)</u>	<u>(15,691)</u>
NET MOVEMENT IN FUNDS				
Balances b/fwd at 1st January 2020	1,140,134	163,526	4,791,244	6,094,904
Balances c/fwd at 31st December 2020	<u>1,201,550</u>	<u>166,526</u>	<u>4,711,137</u>	<u>6,079,213</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2021

17. Reconciliation of net movements in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(60,513)	(15,691)
Adjustments for:		
Depreciation charges	36,576	36,576
Dividends, interest and rents from investments	(2,374)	(3,706)
Interest paid	2,975	5,025
Decrease in debtors	33,457	(17,465)
Decrease in creditors	(107,570)	(34,737)
Net cash used by operating activities	<u>(97,449)</u>	<u>(29,998)</u>

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	<u>770,132</u>	<u>868,182</u>
Total cash and cash equivalents	<u>770,132</u>	<u>868,182</u>

EVERYDAY CHURCH

England & Wales - Charity number 1150359

Accounts

EVERYDAY CHURCH
(A Charitable Company Limited by Guarantee)

FINANCIAL STATEMENTS

31st DECEMBER 2020

Everyday Church London is a working name of Everyday Church (a Company limited by guarantee and registered in England & Wales)
which is a member of the Evangelical Alliance and part of the Baptist and Newfrontiers families of churches

Registered office: 30 Queens Road London SW19 8LR
020 8947 1859 // office@everyday.org.uk // everyday.org.uk // Charity No: 1150359 // Company No: 08158557



EVERYDAY CHURCH
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EVERYDAY CHURCH
TRUSTEES ANNUAL REPORT AND
STATEMENT OF RESPONSIBILITIES 31ST DECEMBER 2020

The Trustees, who are also directors under company law, submit their annual report and the audited accounts for the year ended 31st December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements. They comply with the charity's governing document, Companies Act 2006 and have been prepared in accordance with 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).

Name and address

The charity is called Everyday Church (Charity Commission Registration Number 1150359). The address and principal office of the charity is 30 Queens Road, London, SW19 8LR. Everyday Church is a charitable company limited by guarantee (Company Registration Number 08158557). The website is www.everyday.org.uk

Objects

The objects of the Charity as stated in the Articles of Association are:

- (1) to advance the Christian faith in Greater London and in such other parts of the United Kingdom or the World as the directors of the charity may from time to time think fit for the benefit of the public.
- (2) The prevention or relief of poverty or hardship in Greater London and in such other parts of the United Kingdom or the World as the trustees of the charity may from time to time think fit by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.

Government and Leadership

The church is led by a team of elders, and a separate body of trustees. Trustees serving are:

Mr Phil Moore (**resigned 31 August 2021**)
Mr Lucas Palmer
Mrs Helen Dennis-Smith
Mrs Echo Chong
Mr Ben Gilson (**appointed 12th May 2020**)

Company Secretary:

Mr Peter Wood



The elders and trustees work closely together, and overall responsibility for the day to day operations is delegated to Mr Phil Moore (Lead Pastor) who attends trustee meetings. The spiritual oversight, government and leadership of the church remains with the elders, who oversee all areas of ministry within the church.

Eldership decisions are made by consensus. The Lead Pastor is responsible for setting the overall vision and strategy for the year. He does this in consultation with the wider Eldership team and the Trustees. Within these parameters, the various staff and volunteer ministry leaders are encouraged to develop their own goals and strategy for the year, in consultation with the Central Team that is led by the Lead Pastor. The contribution of staff and volunteers is vital to the success of the charity in fulfilling its objectives.

The trustees are responsible for the proper management and administration of the assets and income of the charity in furthering its charitable objectives. Trustee matters are decided by majority decision. The Constitution permits the payment of the Lead Pastor as an employee of the charity.

In consultation with all key budget holders and other stakeholders, the finance team working within a finance working group chaired by a trustee produce a draft budget for the year to implement the Charity's strategy. This budget is then presented for discussion by the Eldership team and Trustees. The Trustees ultimately approve the budget. Progress during the year is monitored by way of quarterly management accounts presented to the trustees. Trustees are required to meet at least twice a year, and all decisions are minuted.

Arrangements for setting remuneration are agreed by the Trustees at the Budget meeting. Current performance/growth and external economic factors are all taken into account. External trustees set the remuneration for Phil Moore.

Governing Documents

The charity was incorporated on 26th July 2012. The governing documents of the charity are the Memorandum and Articles of Association. The governing documents were amended by a certificate of incorporation on change of name dated 4th December 2012. The charity was registered with the Charity Commission on 7th January 2013.

Trustees' Appointment and Training

The charity trustees are also directors of the charitable company for the purposes of Company Law. Trustees are appointed in accordance with the Memorandum and Articles of Association. Trustees receive appropriate induction training, copies of governing documents, and relevant external information on managing a voluntary organisation including Charity Commission publications.

New Trustees are appointed at the discretion of the current Trustees. Potential Trustees are asked to voluntarily sit in on Trustee meetings for a period of time prior to their formal appointment.



Church Buildings

The three church buildings are at 30 Queens Road, Wimbledon, London SW19 8LR (principal office); 225 Wimbledon Park Road, Southfields, London SW18 5RH; and 46 Union Street, Kingston, KT1 1RP. While the London Baptist Property Board (LBPB) acts as Custodian Trustee for Southfields and Kingston, a separate trust involving Everyday Church and the LBPB holds the Wimbledon property. Everyday Church maintains, repairs and improves all three buildings, and has free use of these premises for worship, ministry, outreach and the life of the church.

The church also owns a house at 5 Clonmore Street, London SW18 5EU which is being used as a Manse to enable the pastor of Everyday Church Southfields to live in the community served by the Church. The London Baptist Property Board (LBPB) acts as Custodian trustee for this property.

Main Activities and Achievements

Like most other organisations, Everyday Church found that 2020 was dominated by the Covid-19 pandemic. All of our public gatherings were closed down by the government in mid-March. Nevertheless, we were able to continue many of our activities and even to increase them in many areas.

Online Services: We ran online services around the clock throughout the pandemic, gathering thousands of people from across the UK and from other nations of the world.

Online Life Groups: Almost all of our 50 Life Groups moved onto Zoom throughout the pandemic, where we supported group members and fostered Christian discipleship through Bible study and practical prayer. Engagement increased across most groups and we launched new groups, including online groups to reach disconnected Christians in other nations.

Online Alpha Course: We ran 6 online Alpha Courses, reaching over 100 people and helping them to understand the Good News about Jesus.

Baptisms: We baptised 10 people, mostly in pools or in the river during lulls in the pandemic restrictions.

Pastoral Care: Early on in the pandemic we identified which of the 1000+ people who attended Everyday Church before lockdown were particularly vulnerable. We supported them via regular phone calls and, whenever permitted, via home visits. Two of our blind church members commented that they have never felt so closely connected to church family than they do now. The crisis fostered deeper pastoral care.

Church Family Fund: We took up a special offering for those in the church who had been blessed financially to give towards a Church Family Fund, so that those who were in financial need could be supported and their poverty alleviated, and we received over £8,500.

Daily Devotions: In order to sustain people spiritually throughout the pandemic, when we could not meet together, we launched a Church App with daily Bible readings and prayers. We also provided these as a video version on our YouTube channel and regularly had over 1000 views a day.



Raising up leaders: The New Ground Academy, based at Everyday Church, moved onto Zoom in order to continue to train around 100 leaders for over 20 churches for two days each month. It also enabled satellite Academies to continue at sister church locations in Edinburgh, Guernsey, The Hague, Paris, Lyon and Zimbabwe.

Children and Teenagers: We continued to gather children and teenagers via Zoom throughout the pandemic. We also continued to run our More 4 Mums support group for young parents via Zoom.

Social Action (UK): Everyday Church continued to make serving the poor and marginalised a key aspect of our church life. We helped to run a Winter Night Shelter for street-homeless guests in the coldest months of the year. We collected food for local Food Banks throughout the year, ran Christians Against Poverty money courses for those in debt and participated in Operation Christmas Child, filling shoeboxes with gifts for children in poverty across the world. We also made large gifts to charities that work amongst the poor, including over £21,000 to local Food Banks and Community Action trusts.

Social Action (Global): Everyday Church continued to sponsor over 100 children in a slum community in Nairobi, Kenya, creating a long-term link between Everyday Church and a very poor community in Africa. Everyday Church also continued to provide ongoing support to Empart and to Love and Compassion in Action (LCA), which engage in social action and church planting in India, as well as to Manna Mission of Europe Ltd, which provides food for several thousand very poor children in North Korea. In total, we gave away over £100,000 to such overseas charities in 2020.

These were some of the highlights of a challenging 2020 for Everyday Church, as we continued to meet our charitable aims despite the limitations brought upon us by the Covid-19 pandemic.

Public Benefit

The trustees have had regard to the Charity Commission's guidance on public benefit.

Contribution of volunteers

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

COVID-19 Disclosure

Impact on Activities:

In March of 2020, the UK was impacted by the Covid pandemic. This resulted in a significant impact on Everyday Church's physical meetings for the rest of 2020. Sunday March 15th was the last Sunday that any of our congregations met physically on a Sunday, except for a brief hiatus in our Kingston Venue in the October of 2020, and the opening of some of our buildings for private prayer in the Autumn. Face to face meetings for children, young people and the elderly all had to stop and were not restarted in 2020. However, this did not mean that church activities stopped. Our online service continued throughout the year and rapid changes were made to resources and content to enable the online service to resource all our London Venues as well as our online community. Youth and children's work quickly transitioned to an online format using Zoom. New activities were started, most notably a daily 8:00am prayer meeting



on zoom. Everyday Church's Life Groups assumed a new importance with groups meeting throughout the week on zoom and in person when the rule of 6 made it possible to do so. Monthly prayer meetings and bi-monthly leadership training sessions were held on Zoom and have been hugely popular and fruitful.

Impact on Finances:

The COVID global pandemic had a substantial impact on both the activities and the finances of the church. While it can be difficult to directly attribute differences in financial metrics to a single factor - for example where conferencing income is down would we have had less bookings anyway or was the drop solely due to COVID - there can be little doubt the single biggest event impacting our 2020 performance - and in our 2021 budgeting planning process - was COVID.

COVID had a number of key financial implications:

- 1) Restrictions on gathering meant a marked reduction in conferencing income we generate by renting our premises which was down 27% YoY (2019 £218K, 2020 £159K)
- 2) General unrestricted offerings excluding gift aid were down 12% YoY (2019 £914K; 2020 £804K), partly this is attributable to the inability to hold church services meaning cash offerings were not taken up but there is also likely an impact of individuals in the church seeing a reduction in earnings and so their ability to give. There is also some evidence the shift to remote working in the wider workforce has meant some people moving out of London into areas with a lower cost of living and so consequently seeking fellowship at churches geographically closer to their new home, while largely anecdotal at the moment this may be a factor into the future.
- 3) Our expenditure excluding outward giving and depreciation was however significantly down YoY by about 12% (2019 Act £1,265K; 2020 Act £1,117K) and down by 15% vs our management budgeting for 2020 (2020 Budget £1,320K; 2020 Act £1,117K). Partly this came from a reduction in the costs of the in-person activities we were prevented from running (be these Sunday services or other activities in line with the charities purpose) but it also came from careful management and stewarding of spending by the staff team as well as us altering some of our staffing plans for 2020 in light of COVID (including two redundancies) and reducing our spend on building activities.

For 2021 we have planned on a continued impact from COVID which is prudent and has proven to be accurate. On income we assumed some small level of increase YoY but nothing significant given the ongoing uncertainty around COVID related restrictions. We also assumed that while income may take longer to recover as restrictions are eased we may find activities resuming which are in line with our charitable purposes and don't generate income so we budgeted to run a deficit of c. £53K in 2021, that said it's likely we won't run such a large deficit as with continued uncertainty around COVID we haven't made a number of staff appointments budgeted for or immediately replaced some staff vacancies while we evaluate what the charity's needs will be post-COVID. The trustees believe the free reserves held are sufficient to cover any deficit arising in 2021 and as a result the charity is a going concern for the foreseeable future which is defined as one year from signing the accounts.



Measures taken to comply with Regulations

Throughout the pandemic we have kept a constant check on the Government guidelines relating to places of worship and have only allowed meetings or gatherings that comply with these guidelines. We have made sure that bespoke plans were created and approved for each different event, and despite the guidelines changing multiple times, we are confident that robust risk assessments were provided for each event and that local leaders had everything they needed to run covid-safe meetings & services.

Post Year End Leadership Change

On 31 August 2021, Phil Moore resigned as Lead Pastor and Trustee, and terminated his employment. The elders and trustees are considering the replacement of a Lead Pastor and the shape of the leadership team for the future. In the meantime, Simon Elliott, the current Executive Pastor, will execute the responsibilities of the role of Lead Pastor on a temporary basis.

Financial Review

The income and expenditure of the charity is laid out in the financial statements on pages 11 to 25.

The charity continues to rely on the generous support of its members. Unrestricted offerings and gifts amounted to £804,399 (2019: £914,135). We consider this level of offerings to be remarkable evidence of God's grace, and of the generosity of His people in such unprecedented times.

The charity produced a loss of £25,184 (2019: £47,385 surplus) on unrestricted funds before transfers.

The charity had designated funds of £166,526 (2019: £163,526). £163,526 was designated for church planting and staff costs and £3,000 for families in need. We expect these to be spent in the next two to three years.

The Restricted funds balance is mainly attributed to the Church buildings. In 2020, income was mainly a gift of £76,600 to assist with the repayment of the loan for the Kingston church refurbishment and Special offerings of £120,583 for outward giving. The balance of Restricted Funds at the end of the year is £4,711,137 (2019: £4,791,244).

The church deposited some of its cash resources in deposit accounts with Barclays, Aldermore and Cambridge & Counties Banks. The Trustees consider the church's list of regular UK and overseas donations on an annual basis.

Reserves

The trustees aim to keep an amount at least equivalent to three months' worth of unrestricted expenditure in Reserves for operational needs. This amounts to £292,727 (2019: £323,303). The amount of readily realisable Unrestricted Reserves held at 31st December 2020 was £600,790 (2019: £616,706) and the balance will be used to fund future growth. Readily



realisable reserves comprise that part of Unrestricted Reserves represented by net current assets (as shown in note 12 on page 23), excluding debtors due after more than one year.

Principal External Advisers

Principal Bankers

Barclays Bank Plc
8 Alexandra Road
Wimbledon, SW19 7JZ
www.barclays.co.uk

Solicitors

Max Wiley & Co
13a Fish Hill
Holt, Norfolk, NR25 6HN
<http://maxwileysolicitors.co.uk/>

Auditors

Brewers Chartered Accountants
Bourne House, Queen Street,
Gomshall, Surrey, GU5 9LY
<http://www.bg-brewers.com/>

Links

Everyday Church is a member of the Evangelical Alliance, and part of the New Ground (Newfrontiers) and Baptist families of churches.

Risk Register and Policies

The trustees are responsible for monitoring and controlling risk and have assessed the major risks to the charity. A Risk Register has been completed, and policies put in place for the major risk areas including Safeguarding, Health and Safety, Fire Safety and Data Protection. Church assets are adequately insured through the Baptist Insurance Company.

Connected Charities

The Queens Road Manse Trust (QRMT) provides housing for the use of the church and those in ministry in the church, mainly through shared equity. The rental income received by QRMT from one of its properties was gifted to the church to help fund the costs of youth work. The church is responsible for the maintenance, repair and improvement of this property and enjoys the benefits of ownership. All property partly owned by QRMT is in a good state of repair.

The Rowlett Trust (Charity Number 235481) exists to relieve poverty amongst needy members of the church and others seeking support through the provision of and grants towards the costs of accommodation, healthcare services and other facilities.

The trustees of both trusts are members of Everyday Church.



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Everyday Church for the purposes of company law) 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 14/09 2021 and signed on their behalf by:


Helen Dennis-Smith
Chair of Trustees


Lucas John Palmer
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EVERYDAY CHURCH

Opinion

We have audited the financial statements of Everyday Church (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that

they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards and Charity Law.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

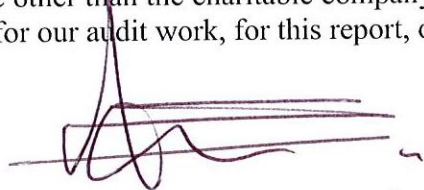
Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities from error. As explained above there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs(UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Skilton (Senior Statutory Auditor)

28 September 2021

For and on behalf of Brewers, Statutory Auditor

Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY



EVERYDAY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st DECEMBER 2020

	Note	Unrestricted Funds 2020 £	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds Year Ended 2020 £	Total Funds Year Ended 2019 £
INCOME AND ENDOWMENTS FROM:						
<i>Donations and legacies</i>						
Offerings and gifts		804,399	3,000	179,569	986,968	914,566
Income tax recoverable		137,201	-	20,164	157,365	164,131
<i>Income from charitable activities</i>						
Events		351	-	-	351	13,770
Youth			-	-	-	814
Rental of church accommodation		26,580	-		26,580	13,188
Conferencing income		149,312	-	-	149,312	217,699
<i>Income from Investments</i>						
Interest		3,706	-	-	3,706	4,470
<i>Other Income</i>						
Fees for New Ground Academy		-	-		-	42,750
Other		24,176		3,365	27,541	12,392
TOTAL		1,145,725	3,000	203,098	1,351,823	1,383,780
EXPENDITURE ON:						
Charitable Activities						
<i>Missionary and charitable giving:</i>						
Home and overseas gifts	2	114,278	-	99,100	213,378	126,404
Staff costs etc.	3	574,038	-	33,580	607,618	624,698
Contractors		739	-	-	739	2,659
New Ground Academy Training		-	-	4,345	4,345	19,945
Evangelism		5,491	-	1,171	6,662	26,031
Youth and children's work		3,964	-	-	3,964	17,600
Publicity and advertising		80	-	-	80	2,859
Books, tapes and flowers		87	-	-	87	1,974
Refreshments and hospitality		3,175	-	297	3,472	12,847
Church running expenses	4	122,851	-	281	123,132	179,577
Buildings maintenance		111,189	-	25,488	136,677	123,160
Other	4.a	-	-	200	200	7,500
		935,892	-	164,462	1,100,354	1,145,254
<i>Support Costs</i>						
Staff costs etc.	3	184,597	-	-	184,597	191,874
Depreciation		5,754	-	30,822	36,576	31,301
Bank charges and subscriptions		16,580	-	1,321	17,901	23,450
Interest on loans	9	5,025	-	-	5,025	7,376
Governance costs	5	23,061	-	-	23,061	23,582
		235,017	-	32,143	267,160	277,583
TOTAL		1,170,909	-	196,605	1,367,514	1,422,837
NET (EXPENDITURE)/INCOME		(25,184)	3,000	6,493	(15,691)	(39,057)
Transfer from Designated and restricted	10	86,600	-	(86,600)	-	-
NET INCOME/ (EXPENDITURE) AFTER TRANSFERS		61,416	3,000	(80,107)	(15,691)	(39,057)
NET MOVEMENT IN FUNDS						
Balances b/fwd at 1st January 2020		1,140,134	163,526	4,791,244	6,094,904	6,133,961
Balances c/fwd at 31 st December 2020		1,201,550	166,526	4,711,137	6,079,213	6,094,904



EVERYDAY CHURCH

BALANCE SHEET AS AT 31st DECEMBER 2020

	Notes	£	TOTAL 2020 £	£	TOTAL 2019 £	£
FIXED ASSETS						
Tangible fixed assets	6			5,357,738		5,394,314
CURRENT ASSETS						
Debtors within one year	7	85,625			63,160	
Debtors after one year	7	10,000			15,000	
		95,625			78,160	
Cash at bank and in hand		868,182			899,499	
		963,807			977,659	
Creditors due within one year						
Creditors	8	116,321			62,972	
NET CURRENT ASSETS			847,486		914,687	
Total Assets less Current Liabilities			6,205,224		6,309,001	
Creditors due after one year						
Loans	9		(126,011)		(214,097)	
NET ASSETS			6,079,213		6,094,904	
FUNDS						
UNRESTRICTED FUNDS						
General funds		1,201,550			1,140,134	
Designated funds	11	166,526			163,526	
Total unrestricted funds			1,368,076		1,303,660	
RESTRICTED FUNDS						
Restricted funds	10		4,711,137		4,791,244	
TOTAL CHARITY FUNDS			6,079,213		6,094,904	

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. Under the Companies Act 2006 section 454, on a voluntary basis the trustees can amend the financial statements if they prove to be defective.

Approved by the Trustees on 14/09 2021 and signed on their behalf by:

H. Dennis-Smith

Helen Dennis-Smith
Trustee

L J Palmer

L J Palmer
Trustee

Company No : 08158557
Charity No : 1150359



EVERYDAY CHURCH

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31st DECEMBER 2020

	Notes	TOTAL 2020 £	TOTAL 2019 £
Net cash used in operating activities	17	<u>(29,998)</u>	<u>(38,903)</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		-	(57,538)
Interest from investments		3,706	4,470
Interest paid		<u>(5,025)</u>	<u>(7,376)</u>
Net cash provided by investing activities		<u>(1,319)</u>	<u>(60,444)</u>
Change in cash and cash equivalents in the reporting period		<u>(31,317)</u>	<u>(99,347)</u>
Cash and cash equivalents at the end of the reporting period		<u>(31,317)</u>	<u>(99,347)</u>

**EVERYDAY CHURCH****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020****1. Accounting Policies**

The financial statements for the entity Everyday Church which meets the definition of a public entity under FRS 102 have been prepared in accordance with the Companies Act 2006 and applicable Accounting Standards in the United Kingdom including the 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). The date of transition to FRS 102 was 1 January 2015. There was no impact on the financial statements as a result of this transition.

The accounts are prepared on an accruals basis and include income and expenditure as they are earned or incurred.

On 31st December 2012 the assets, liabilities and all the work of Queens Road Church (Charity No 1133177), Southfields Baptist Church (Charity No 1139710) and Kingston Baptist Church were transferred to Everyday Church.

From 1st January consistent accounting policies have been applied as set out below. Presentational currency is in £ sterling. Rounding is £1.

INCOME**Voluntary Income**

Donations under gift aid, together with the associated income tax recovery, are recognised when there is evidence of entitlement to the gift and its amount can be measured reliably.

Legacies

Legacies are recognised when it is probable that they will be received.

Other Income

Other income is recognised on a receivable basis. Income of £17,000 received under the Government job retention scheme has been included in other income.

VAT

The charity is exempt or zero rated for VAT purposes and does not charge VAT on any income. Consequently, no VAT can be reclaimed on costs and the VAT is added to the accounts.

EXPENDITURE**General Expenditure**

Expenditure liabilities are recognised when there is a legal or constructive obligation committing the charity to the expenditure and that it is probable that the settlement may be required and the amount can be measured with reasonable accuracy.

Missionary and charitable giving

Donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the church.

Staff costs

These costs are allocated between 'Activities directly relating to the work of the church' and 'Support Costs' on the basis of the principal areas of work of the staff.

Time spent by volunteers who assist in helping the church deliver its mission has not been included in the accounts.

Redundancy payments are made in line with statutory requirements.

Pension scheme

Defined contributions made to a money purchase scheme are charged to the Statement of Financial Activities in the period to which they relate.

Operating leases

Leases where substantially all the risks and rewards remain with the owner are classified as operating leases. Receipts/ Payments made under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the period of the lease.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020**

1. Accounting Policies ... continued**Church Buildings**

Following consultations between the Charity Commission, the Elders and the London Baptist Property Board ("LBPB") a scheme was agreed requiring the establishment of a separate trust to hold the properties. The church members appointing 2 Trustees. The Lead Pastor is ex officio, LBPB appointing one Trustee. The Scheme provides certain limited rights to the LBPB, otherwise the church has unfettered use of the building. Consequently, the property is included in the accounts subject to a restricted fund which represents the limited influence of the LBPB.

Properties located in Southfields and Kingston are held by the LBPB as custodian trustees for Everyday Church. Consequently, all buildings are held in restricted funds.

The Trustees have elected for church buildings already held at 1 January 2015 to adopt as their deemed cost previous valuations in accordance with the transitional provisions available under FRS 102.

Depreciation of fixed assets is calculated to write off their cost over their estimated useful lives as follows:

Freehold buildings	1% straight line
Furniture and Equipment	25% straight line
PA System	33.3% straight line
Boiler	10% Straight line
Additions are capitalised if their cost exceeds £5,000.	

Debtors

Debtors are measured at settlement amount net of any discount.

Creditors

Creditors are measured at settlement amount.

Concessionary loans

Included within debtors is a concessionary loan to Oasis Church, a plant which was established in 2003.

The basis of the loan was to assist with the launch of the new church and terms of repayment are as per note 7.

Included within creditors are concessionary loans from Philpott and the Rowlett Trust for the refurbishment of the Kingston venue. The terms of repayment are as per Note 9.

Financial instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement.

FUNDS**Unrestricted funds**

Unrestricted funds are spent or applied at the discretion of the trustees to further any of the charity's purposes.

Restricted funds

Restricted funds are generally a result of an appeal for funds for a specific purpose. When making the gift, the specific use is declared by the donor. All costs applied against the fund are in accordance with that specific purpose.

Designated funds

Designated funds remain part of the unrestricted funds of the charity. The designation has an administrative purpose only and does not legally restrict the trustees' discretion in how to apply the unrestricted funds that they have designated.

Going Concern

The trustees confirm that there are no material uncertainties about the charity's ability to continue for the foreseeable future. The trustees are of the opinion that the charity will have sufficient resources to meet liabilities as they fall due.

Estimates and Judgements

The most significant areas of judgements that affect items in the accounts are detailed above.



EVERYDAY CHURCH

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020

2. Missionary and charitable giving

		2020	2019
		£	£
Included in this total are donations made to the following:			
	<i>Charity or Company No. (if applicable)</i>		
New Ground	6281483	69,500	41,243
Ace of Clubs	1035187	1,000	1,000
Amor Europe	790359	-	1,000
M Booth		-	500
C Carter	137201	-	1,000
Christchurch London - Kendalls in Turkey	1111950	-	5,000
Compassion UK	1077216	-	2,000
Emmanuel Church London	1135497	-	4,000
Empart UK	1163285	20,000	20,000
Finnies	26580	-	500
Family	1177256	2,400	-
Foodbank - Wimbledon	251549	5,400	1,500
Frontiers - D & C Eitzen	1012566	36,500	3,500
Joel Kendall		2,500	-
Jubilee+	3706	3,000	3,000
Junction Community Trust - Wandsworth Foodbank	1149780	3,400	1,000
Kingston Churches against Homelessness	1075890	-	1,000
Love & Compassion in Action	1146221	10,000	15,000
Manna Mission of Europe	07915049	3,000	5,000
Open Doors	1125684	25,000	-
Options Pregnancy Wimbledon	1112366	1,000	1,000
Power the Fight	1181143	4,000	-
Street Pastors, Merton	1127204	1,000	1,000
St Georges Student Union - Christian Union	1143020	-	500
Sutton Community Works	1140363	16,400	5,000
Sutton Schools Works	574038	1,000	1,000
The John 3:16 Trust	1156865	-	4,000
The Lily Trust	1167793	-	1,000
The Rock Community	Guernsey H210	5,584	-
Victory Church, Cape Town			2,500
		210,684	122,243
Others		2,694	4,161
		<u>213,378</u>	<u>126,404</u>

3. Staff costs

	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
	Ministry	Administration	TOTAL	Ministry	Administration	TOTAL
Salaries	505,298	155,294	660,592	498,127	161,121	659,248
National Insurance	44,567	12,138	56,705	45,214	12,582	57,796
Pension costs	52,652	16,469	69,121	49,740	14,447	64,187
	602,517	183,901	786,418	593,081	188,150	781,231
Other costs	5,101	696	5,797	31,617	3,724	35,341
	<u>607,618</u>	<u>184,597</u>	<u>792,215</u>	<u>624,698</u>	<u>191,874</u>	<u>816,572</u>
Absolute number of employees during the year:	23	9	32	21	10	31

The key management personnel of the charity comprise the trustees and the Central Leadership Team.

The charity trustees (except for Phil Moore) do not receive remuneration.

The total remuneration of the key management personnel was £209,115 (2019: £187,615)



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020**

	2020	2019
	£	£
4. Church running expenses		
Heat, light and water rates	37,338	42,046
Insurance	15,220	15,134
Cleaning	2,151	2,618
Printing, postage and stationery	1,110	4,027
Photocopier and printing expenses	610	4,505
Telephones, fax, e-mail and website	8,735	9,574
Website	2,807	2,069
Computer and other consumables	40,510	43,190
Buildings including venue hire	14,651	56,414
	<u>123,132</u>	<u>179,577</u>

Total operating lease costs were £8,100 (2019 £16,200) in respect of Venue Hire (refer Note 15).

	£	£
4.a Other expenditure		
Other expenditure	200	7,500
	<u>200</u>	<u>7,500</u>

In 2019 the grant of £7,500 from the Baptist Insurance NGI Fund was repaid in the year as the charity was unable to use the funds in accordance with the donor's restrictions.

	£	£
5. Governance costs		
Legal and professional	6,281	5,857
Non audit fees - accountancy and consultancy	7,420	8,365
Audit	9,360	9,360
	<u>23,061</u>	<u>23,582</u>

6. Fixed assets	Freehold property	Furniture & Equipment	PA/AV System	Total
	£	£	£	£
Cost				
31st December 2019	6,531,663	166,624	74,471	6,772,758
Additions	-	-	-	-
Disposals	-	-	-	-
31st December 2020	<u>6,531,663</u>	<u>166,624</u>	<u>74,471</u>	<u>6,772,758</u>
Depreciation				
31st December 2019	1,194,407	109,566	74,471	1,378,444
Charge for year	30,822	5,754	-	36,576
Disposals	-	-	-	-
31st December 2020	<u>1,225,229</u>	<u>115,320</u>	<u>74,471</u>	<u>1,415,020</u>
Net book value				
31st December 2020	<u>5,306,434</u>	<u>51,304</u>	<u>-</u>	<u>5,357,738</u>
31st December 2019	<u>5,337,256</u>	<u>57,058</u>	<u>-</u>	<u>5,394,314</u>

Following the establishment of a Charity Commission scheme, an informal valuation of the property in Wimbledon (30 Queens Road) indicated a value of £2,490,000 at 31st December 2008.

In Southfields, the two properties owned by the Church have been revalued based on a valuation undertaken by Mr Brian Carter MRICS as at 31st March 2009 and included in the Balance Sheet at that time at Valuation. The historical cost of the Church Manse (5 Clonmore St) was £48,000.

The Church building in Wimbledon Park Road was constructed in 1906 and its historical cost is not known.

Everyday Church has the following hire commitments:

Smart South hires a portion of the building in Southfields for £12,100 (2019: £11,390) per month.

The current hire agreement ends on 31 August 2027, with a total commitment of £1,016,400 with £145,200 in one year, £580,500 in 2 to 5 years and £290,700 in more than 5 years.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020**

	2020	2019
	£	£
7. Debtors		
Amounts falling due within one year:		
Sundry debtors and prepayments	31,294	36,476
Income tax recoverable	49,331	21,684
Loan - Oasis Church	5,000	5,000
	<u>85,625</u>	<u>63,160</u>
Amounts falling due after one year:		
Loan - Oasis Church (interest free)	10,000	15,000
	<u>10,000</u>	<u>15,000</u>
	<u>95,625</u>	<u>78,160</u>

The concessionary loan to Oasis Church was made in 2003. Capital repayment is £5,000pa over 15 years commencing December 2009. The total amount due after five years will be nil.

	2020	2019
	£	£
8. Creditors		
Amounts falling due within one year:		
Sundry creditors and accruals	89,290	31,881
HMRC - PAYE and NI Creditor	-	-
Deposit - Jenniflowers	10,000	10,000
Loan - Philpott	10,000	10,000
Loan - Rowlett	7,031	11,091
	<u>116,321</u>	<u>62,972</u>
9. Creditors due after one year		
Philpott Loan	10,000	20,000
Rowlett Loan	116,011	194,097
	<u>126,011</u>	<u>214,097</u>

The following concessionary loans existed in the year and previous years:

- Philpott Loan - Interest free. Capital repayment is £10,000pa over 10 years commencing April 2013. Total amount due after five years will be nil (2019: nil).
- Rowlett Loan - Interest is payable at a rate of 3.5% pa amounting to £5,025 in 2020 (2019: £7,376). Capital repayment commenced in September 2015. The total amount due after 5 years will be £87,887 (2019: £149,732).

10. Restricted funds	Balance	Incoming			Balance
	31/12/2019	Resources	Expenditure	Transfers	31/12/2020
	£	£	£	£	£
a) Building Funds	56	-	-	-	56
b) Other specified gifts	307	-	-	-	307
c) New Ground Academy	59,751	3,365	(37,925)	(10,000)	15,191
d) Everyday Difference	267	2,550	(81)	-	2,736
e) Church Buildings	4,671,789	76,600	(30,822)	(76,600)	4,640,967
f) March 2017 special offering	44,449	-	(21,741)	-	22,708
g) October 2018 special offering	14,194	-	(5,616)	-	8,578
h) March 2020 special offering	-	61,850	(50,319)	-	11,531
i) November 2020 special offering	-	58,733	(50,101)	-	8,632
j) Samaritan's Purse	431	-	-	-	431
	<u>4,791,244</u>	<u>203,098</u>	<u>(196,605)</u>	<u>(86,600)</u>	<u>4,711,137</u>

- a) The Building Fund represents funds provided to fund future building work.
- b) Other specified gifts represent sums authorised to be paid in excess of the amounts specified by the donors.
- c) New Ground Academy represents funds provided for a leadership training course.
- d) Everyday Difference represents funds provided for social action and homelessness.
- e) 30 Queens Road Wimbledon, 225 Wimbledon Park Road, Southfields and 46 Union Street, Kingston are the buildings used by the church (see Note 1). Donation received was to help reduce the loan for the refurbishment works.
- f) March 2017 Special Offering represents funds provided to enable the Church to undertake improvements to its buildings and to contribute to the expenses of some of its new venues.
- g) October 2018 Special Offering represents funds provided to invest in the next generation.
- h) March 2020 special offering was for Frontiers and outward giving.
- i) November 2020 Special offering represent funds for New Ground and outward giving.
- j) Samaritan's Purse represents funds provided for postage cost of sending shoe boxes filled with Christmas gift overseas.

The transfer from the restricted fund to the general fund was to reduce the loan for the refurbishment works.



EVERYDAY CHURCH

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020

11. Designated Funds

	Balance 31/12/2019 £	Income £	Expenditure £	Transfers £	Balance 31/12/2020 £
a) Legacy	163,526	-	-	-	163,526
Family fund	-	3,000	-	-	3,000
	<u>163,526</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>166,526</u>

- a) The Gavin Wayte legacy funds are designated to be spent within the next 2-3 years on staffing and planting new venues.
The Family fund has been designated to provide assistance to families in need.

12. Analysis of net assets by fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £
Fixed assets	716,771	-	4,640,967	5,357,738
Current assets	672,917	166,526	124,363	963,806
Current liabilities	(62,127)	-	(54,193)	(116,320)
Net current Assets	610,790	166,526	70,170	847,486
Total assets less current liabilities	1,327,561	166,526	4,711,137	6,205,224
Long term liabilities	(126,011)	-	-	(126,011)
Fund Balance 2020	<u>1,201,550</u>	<u>166,526</u>	<u>4,711,137</u>	<u>6,079,213</u>
Fund Balance 2019	<u>1,140,134</u>	<u>163,526</u>	<u>4,791,244</u>	<u>6,094,904</u>

13. Transactions with Trustees

Trustees received the following sums under Contracts of Employment (including pension contributions) in respect of their work for the church:

		2020 £	2019 £
P Moore	Salary	64,184	66,309
	Pension	6,331	6,331
	Expenses reimbursed - travel	-	1,369
		<u>70,515</u>	<u>74,009</u>

The payment to P Moore under a contract of employment as Lead Pastor is authorised in the Church's constitution.

No other expenses were reimbursed to any other Trustees during the year or prior year.

Within unrestricted income excluding gift aid £30,800 (2019: £25,899) was donated to the church from the trustees and other related parties collectively.
£3,700 (2019: Nil) was donated collectively to restricted funds.



**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2020**

14. Related parties

Queens Road Manse Trust (QRMT) is related to the church and as at 31st December 2020 owed the church £NIL. For further details see the Trustees report page 8. Donations totalling £14,040 (2019: NIL) were made by QRMT to the church.

Rowlett Trust is related to the church and as at 31st December, the church has a loan from Rowlett of £123,042 (2019: £205,188) as per Note 9. Everyday Church received a donation from Rowlett Trust amounting to £2,550 (2019: £NIL).

15. Operating lease commitments

The following operating lease payments are committed to be paid within one year:

	2020 £	2019 £
Within one year	4,080	16,200
Between one and five years	12,960	-
	<u>17,040</u>	<u>16,200</u>

16. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2019	Unrestricted Funds 2019 £	Designated Funds 2019 £	Restricted Funds 2019 £	Total Funds Year Ended £
INCOME AND ENDOWMENTS FROM:				
<i>Donations and legacies</i>	1,078,266	-	431	1,078,697
<i>Income from charitable activities</i>	257,863	-	-	257,863
<i>Income from Investments</i>	4,470	-	-	4,470
<i>Other Income</i>	-	-	42,750	42,750
TOTAL	<u>1,340,599</u>	<u>-</u>	<u>43,181</u>	<u>1,383,780</u>
EXPENDITURE ON:				
Charitable Activities				
<i>Missionary and charitable giving:</i>	1,048,634	-	96,620	1,145,254
<i>Support Costs</i>	244,580	-	33,003	277,583
TOTAL	<u>1,293,214</u>	<u>-</u>	<u>129,623</u>	<u>1,422,837</u>
NET INCOME/ (EXPENDITURE)	<u>47,385</u>	<u>-</u>	<u>(86,442)</u>	<u>(39,057)</u>
Transfer from Designated Funds	73,557	(23,557)	(50,000)	-
NET INCOME AFTER TRANSFERS	<u>120,942</u>	<u>(23,557)</u>	<u>(136,442)</u>	<u>(39,057)</u>
NET MOVEMENT IN FUNDS				
Balances b/fwd at 1st January 2019	1,019,192	187,083	4,927,686	6,133,961
Balances c/fwd at 31st December 2019	<u>1,140,134</u>	<u>163,526</u>	<u>4,791,244</u>	<u>6,094,904</u>



EVERYDAY CHURCH

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NOTES TO THE FINANCIAL STATEMENTS
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17. Reconciliation of net movements in funds to net cash flow from operating activities

	2020 £	2019 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(15,691)	(39,057)
Adjustments for:		
Depreciation charges	36,576	31,302
Dividends, interest and rents from investments	(3,706)	(4,470)
Interest paid	5,025	7,376
Decrease in debtors	(17,465)	34,348
Decrease in creditors	(34,737)	(68,402)
Net cash used by operating activities	<u>(29,998)</u>	<u>(38,903)</u>

18. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	<u>868,182</u>	<u>899,499</u>
Total cash and cash equivalents	<u>868,182</u>	<u>899,499</u>