

Equippers Church Swindon

England & Wales · Charity number 1152080

Details

Other names	JD CHURCH LTD
Status	Registered
Legal form	Charitable company
Company number	08434407
Registered	2013-05-17
Register	View on the Charity Commission register

Contact

Address	Market House Business Centre 2 Marlborough Road Swindon SN3 1QY
Phone	01793 321645
Email	SWINDON@EQUIPPERS.CO.UK
Website	EQUIPPERS.CO.UK

Activities

Objects: The Charity's objects ("the Objects") are to advance the Christian faith for the public benefit in accordance with the Statement of Beliefs appearing in the Schedule hereto in such parts of the United Kingdom or the world as the directors of the Charity (herein called "the trustees") may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the Charity.

Activities: Christian church

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Swindon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£171,419	£166,180	-	-
2024-03-31	£185,287	£200,523	-	-
2023-03-31	£228,479	£172,174	-	-
2022-03-31	£167,034	£137,434	-	-
2021-03-31	£155,532	£104,696	-	-

Trustees

Name	Role	Appointed
Adriano Schoeps		2019-11-12
MARK COLLARD		2019-11-12
MICHEL DOS SANTOS		2019-11-12
MIRIAM DIAS		2015-05-04

Accounts

Charity registration number 1152080 (England and Wales)

Company registration number 08434407

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2024 TO 31 DECEMBER 2024



**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M P Collard Mrs M L Dias Mr A Schoeps Mr M Dos Santos
Secretary	Mrs L Schoeps
Charity number (England and Wales)	1152080
Company number	08434407
Principal address	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Registered office	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) CONTENTS

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EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities

Equippers Church is a charitable company whose principal objective is the advancement of the Christian faith for the public benefit, in accordance with the Statement of Beliefs outlined in the Articles of Association. The charity operates across the UK and internationally, as the Trustees consider appropriate.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit in determining the charity's activities. All activities undertaken by Equippers Church are carried out with the aim of furthering its charitable purposes for the public benefit.

Principal Activities

Equippers Church is part of the Acts Churches UK movement and operates as a vibrant Christian community. Our principal activities include:

- The provision of Christian services, teaching, and events;
- Community outreach, engagement, and financial support.

Achievements and performance

Christian Services and Education

Our vision is to "Win Souls, Make Disciples, Transform Communities and Transform Nations." This vision is brought to life through various church programmes, including Sunday services, small groups (E-Groups), educational courses, and community ministries.

Sunday Services

Equippers Church hosts dynamic weekly services that are inclusive and open to all. In 2024, we welcomed 261 first-time visitors and, due to growth, launched a second Sunday morning service in September. During the year, we celebrated 76 salvations and 19 baptisms, reflecting meaningful engagement in the Christian faith.

E-Groups

Midweek E-Groups continue to be a vital part of our discipleship strategy, meeting across Swindon in homes and public spaces. These interactive gatherings foster spiritual growth, peer support, and prayer.

Children's Ministry: Tiny Treasure and E-Kids

Our playgroup, Tiny Treasure and Trove, runs term-time Fridays for under-5s and their caregivers. Activities include free play, storytelling, crafts, and songs, supported by refreshments and a welcoming environment.

E-Kids offers age-appropriate faith-based education for children from 18 months to Year 5. All volunteers are DBS-checked and trained in safeguarding. In 2024, we hosted our third Kids Summer Club, attended by over 50 children. We also introduced a sensory room designed to support neurodiverse children in a calming, inclusive environment.

Count Me In Ministry

This ministry supports approximately 20 young people with additional needs, offering bespoke lesson plans, support strategies, and one-to-one assistance. In 2024, we hosted three sensory cafés and strengthened partnerships with local special education schools. Plans are underway for our first Night to Shine celebration event in 2025.

EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

Youth Ministry: Emerge

Our youth programme, Emerge, is a vibrant and growing ministry that engages over 50 young people weekly, providing a dynamic mix of discipleship, personal development, and practical skills training. Open to all young people aged 11–18, Emerge aims to be a welcoming, inclusive, and supportive environment where young people feel seen, heard, and valued.

At the heart of Emerge is the desire to see young people discover their true identity and purpose in Christ. Through faith-based teaching, small group discussions, worship, and mentorship, we help them grow in their spiritual journey while also addressing the real-life challenges they face.

In addition to spiritual development, the programme is designed to equip youth with tangible, transferable skills that build confidence and foster leadership. Participants have the opportunity to engage in a range of creative and technical areas, including:

- Graphic Design – teaching digital and creative tools to design visual content for events and social media;
- Sound and Media – training in audio/visual production, live sound engineering, and media operation during services;
- Music – opportunities to learn instruments, join the youth band, and develop musical talent in a worship context.

By offering these skills in a supportive, faith-centred setting, Emerge helps young people grow in confidence, develop responsibility, and gain a sense of purpose. The skills they acquire not only benefit the life of the church but also prepare them for future educational and career opportunities.

Importantly, Emerge serves as a safe space where young people from diverse backgrounds can form friendships, explore their faith, express themselves creatively, and find encouragement from mentors and peers. We believe that every young person has unique potential, and through Emerge, we are committed to helping them step into that potential with faith, confidence, and hope for their future.

Education and Leadership Development

Equippers Church continues to invest in leadership development through structured programmes such as Alpha, Christianity Explored, and Discipleship Explored. Volunteers are trained through regular events, mentoring, and active leadership roles, contributing to the long-term sustainability of church operations.

Volunteer Contribution

The work of Equippers Church is made possible by our team of over 110 dedicated volunteers who serve across all departments. Their time, energy, and passion are instrumental to the charity's continued impact and success.

Community Impact and Financial Support

In 2024, donations received towards our Impact Offering enabled the church to:

- Provide consistent monthly support to local charities;
- Deliver community events including Tiny Treasure, Count Me In, Light Party, Movie March, and Christmas Celebrations;
- Assist individuals within our church family facing financial hardship.

We are also pleased to announce preparations for a new church plant in Braga, Portugal, which is set to launch in September 2025.

Financial review

The financial period ended with a net surplus of £5,239 (Mar 2024: deficit £15,236), and a period-end balance of £166,427 (Mar 2024: £161,188). The Trustees are satisfied that the charity remains in a strong financial position.

In accordance with best practice, reserves have been set at a level equivalent to three months' essential core operating costs, currently calculated at £48,000. These reserves are intended to ensure financial stability and enable the charity to respond to unforeseen challenges.

Plans for the Future

In 2025, Equippers Church will focus on continuing to grow and equip our UK-based community while advancing our church planting initiative abroad, beginning with our new location in Portugal.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

Structure, governance and management

Equippers Church is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association. The charity is registered in England and Wales under:

- Company Number: 08434407
- Charity Number: 1152080

The trustees, who are also the directors for the purpose of company law, and who served during the period and up to the date of signature of the financial statements were:

Mr M P Collard
Mrs M L Dias
Mr A Schoeps
Mr M Dos Santos

Recruitment and appointment of trustees

The Trustees are responsible for the governance and strategic oversight of the charity, ensuring compliance with the Companies Act 2006 and Charities SORP (FRS 102). The Trustees safeguard the assets of the charity and take appropriate measures to prevent fraud or financial mismanagement.

Trustees are recruited by the existing Trustees who may identify the need for additional Trustees to be appointed as the demands of the charity continue to develop, and as and when existing Trustees stand down from office. The Trustees will identify a suitable candidate to act as a Trustee, based on a series of factors including their character, experience, specialist skills and chemistry with the existing Trustees.

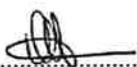
Subsequently the candidate will be approached by one of the current Trustees to establish their willingness to consider the role. They may be invited to sit in on meetings as an observer until they reach a decision. If they accept they will be formally appointed to the board at the next meeting.

The Chairman of the board of Trustees will ensure that they are given any necessary induction and training for the role. This will depend on their previous experience in similar roles. The new Trustee will be given tasks suitable to their experience level.

The Trustees are responsible for ensuring that adequate accounting records are maintained and that financial statements provide a true and fair view of the financial position and activities of the charity.

This report is prepared in accordance with the special provisions applicable to companies subject to the small companies' regime under Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The trustees' report was approved by the Board of Trustees.



Mr A Schoeps
Trustee

Date: 11/08/2025

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE PERIOD ENDED 31 DECEMBER 2024***

The trustees, who are also the directors of Equippers Church Swindon for the purpose of company law, are responsible for preparing the Trustees' 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 period which give a true and fair view of the state of affairs of the charity 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 judgements and 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EQUIPPERS CHURCH SWINDON**

I report to the trustees on my examination of the financial statements of Equippers Church Swindon (the charity) for the period ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

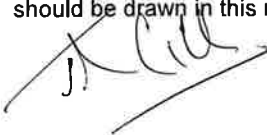
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 11 August 2025

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 31 DECEMBER 2024

		9 months to 31.12.24 Unrestricted funds 2024 £	12 months to 31.03.24 Unrestricted funds 2024 £
	Notes		
Income from:			
Donations and legacies	3	169,253	183,357
Investments	4	2,166	1,930
Total income		<u>171,419</u>	<u>185,287</u>
Expenditure on:			
Charitable activities	5	166,180	200,523
Total expenditure		<u>166,180</u>	<u>200,523</u>
Net income/(expenditure) and movement in funds		5,239	(15,236)
Reconciliation of funds:			
Fund balances at 1 April 2024		<u>161,188</u>	<u>176,424</u>
Fund balances at 31 December 2024		<u>166,427</u>	<u>161,188</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
BALANCE SHEET**

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £
Fixed assets			
Tangible assets	12	15,593	22,641
Current assets			
Debtors	13	3,398	1,754
Cash at bank and in hand		151,740	139,584
		155,138	141,338
Creditors: amounts falling due within one year	14	(4,304)	(2,791)
Net current assets		150,834	138,547
Total assets less current liabilities		166,427	161,188
The funds of the charity			
Unrestricted funds	16	166,427	161,188
		166,427	161,188

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the trustees on 04/08/2025



Mr A Schoeps
Trustee

Company registration number 08434407 (England and Wales)

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024**

1 Accounting policies

Company information

Equippers Church Swindon is a private company limited by guarantee incorporated in England and Wales. The registered office is Market House Business Centre, 2 Marlborough Road, Swindon, Wiltshire, SN3 1QY.

1.1 Reporting period

These Accounts cover the period of 1st April 2024 to 31st December 2024. Following the change of name the shorter period is to align the charity accounts with other Equippers Churches. The comparatives cover the period 1st April 2023 to 31 March 2024 and the amounts presented in the financial statements to 31st December 2024 are not entirely comparable.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Donations and gifts	169,253	183,357
Donations and gifts		
Donations and legacies	145,569	157,148
Gift Aid Tax refunds	23,684	26,209
	169,253	183,357

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2024 £
Interest receivable	2,166	1,930

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	2024	2024
	£	£
Direct costs		
Staff costs	57,879	62,721
Depreciation and impairment	7,048	7,048
Team activities/expenses	158	1,365
Courses/training/conferences	10,517	11,181
Hospitality, events and caring	1,119	9,907
JD kids and youth	3,978	5,759
JD worship	7,899	6,095
Telecommunications and IT	2,554	3,013
Equipment	2,840	3,297
Marketing/Advertising	1,241	411
Consultancy costs	1,848	4,457
Stationery and resources	956	1,057
Repairs, decoration and cleaning	1,700	3,212
Vehicle expenses	4,897	6,754
Other ministry costs	8,255	12,675
Rates and utilities	5,025	6,511
Rent	33,687	41,855
Honorarium	2,151	1,850
	<u>153,752</u>	<u>189,168</u>
 Grant funding of activities (see note 6)	 8,446	 9,053
 Share of support and governance costs (see note 7)		
Support	1,367	(353)
Governance	2,615	2,655
	<u>166,180</u>	<u>200,523</u>
 Analysis by fund		
Unrestricted funds	<u>166,180</u>	<u>200,523</u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

6 Grants payable

	Charitable activities 2024 £	Charitable activities 2024 £
Grants to institutions:		
Acts Church	1,800	2,400
Swindon Night Shelter	1,200	1,940
Tiny Treasure Ministry	-	379
People against poverty - Romania	100	300
Youth for Christ Swindon	-	1,300
Equippers Ghana	2,000	-
Church Plant	2,016	-
Other	480	-
	<u>7,596</u>	<u>6,319</u>
Grants to individuals	850	2,734
	<u>8,446</u>	<u>9,053</u>

7 Support costs allocated to activities

	2024 £	2024 £
Bank Charges	1,113	(691)
Insurance	254	338
Governance costs	2,615	2,655
	<u>3,982</u>	<u>2,302</u>
<u>Analysed between:</u>		
Charitable activities	<u>3,982</u>	<u>2,302</u>

The negative bank charges figure above (comparative) includes an adjustment for charges accrued in previous periods.

8 Net movement in funds

	2024 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	900	840
Depreciation of owned tangible fixed assets	<u>7,048</u>	<u>7,048</u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

9 Trustees

Trustee A Schoeps received is employed by the Church as a pastor. He received a gross salary of £30,000 (Mar 2024: £33,000) and employers pension contributions of £1,260 (Mar 2024: £803).

Total donations from trustees and their related parties amounted to £15,478 (Mar 2024: £25,685).

10 Employees

The average monthly number of employees during the period was:

	2024 Number	2024 Number
	4	4
	<u> </u>	<u> </u>
Employment costs	2024	2024
	£	£
Wages and salaries	55,812	62,605
Other pension costs	2,067	116
	<u> </u>	<u> </u>
	57,879	62,721
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2024 £
Aggregate compensation	34,458	38,648
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

12 Tangible fixed assets				
	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2024	34,489	654	4,200	39,343
At 31 December 2024	34,489	654	4,200	39,343
Depreciation and impairment				
At 1 April 2024	13,948	654	2,100	16,702
Depreciation charged in the period	5,998	-	1,050	7,048
At 31 December 2024	19,946	654	3,150	23,750
Carrying amount				
At 31 December 2024	14,543	-	1,050	15,593
At 31 March 2024	20,541	-	2,100	22,641
13 Debtors			2024	2024
Amounts falling due within one year:			£	£
Other debtors			3,398	1,754
14 Creditors: amounts falling due within one year			2024	2024
			£	£
Other taxation and social security			995	778
Other creditors			1,023	-
Accruals and deferred income			2,286	2,013
			4,304	2,791
15 Retirement benefit schemes			2024	2024
Defined contribution schemes			£	£
Charge to profit or loss in respect of defined contribution schemes			2,067	116

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	161,188	171,419	(166,180)	166,427
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	176,424	185,287	(200,523)	161,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2024**

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

2024	2024
£	£
<u> </u>	<u> </u>

Note

The Church entered into new lease's for premises at 1 - 2 Marlborough Road on the 12 February 2025 for a period of 3 years at £2,120 per month. and 27 February 2025 for a period of 3 years at £1,881.98 per month.

18 Related party transactions

Transactions with related parties

During the period the charity entered into the following transactions with related parties:

Many of the employees of the Church are related to trustees, The gross salary and pension contributions for these related parties are as follows:

<u>Name</u>	<u>Gross pay</u>	<u>Employer pension contributions</u>
	£	£
A Dos Santos	832	-
B Crathorne	10,400	292
M Schoeps	14,976	515

Accounts

Charity registration number 1152080

Company registration number 08434407 (England and Wales)

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M P Collard Mrs M L Dias Mr A Schoeps Mr M Dos Santos
Secretary	Mrs L Schoeps
Charity number	1152080
Company number	08434407
Principal address	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Registered office	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) CONTENTS

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Statement of financial activities	6
Balance sheet	7
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EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities

Public benefit

The purpose of the JD Church charitable company is to advance the Christian faith for the public benefit in accordance with the Statement of Beliefs outlined in our Articles of Association in such parts of the UK or the world as the Trustees deem fit.

JD Church is a vibrant organisation which is part of the Acts Churches UK movement. Below is a list of our principal activities:

- The provision of Christian events and education
- Community Impact and Financial Support.

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Provision of Christian events and education

The vision of the charity is to "Our vision is to build the family of God, a community of people where every single member will be loved, accepted and feel connected". This is done primarily through Christian events and courses. Teaching on the Christian faith is done both through regular Sunday meetings and JD Groups. These activities are open to all.

Sunday Services

We are a vibrant, growing community that welcomes people of all ages, backgrounds, and beliefs. We believe that God's church is the hope of the world and can provide a place where everyone can experience freedom, restoration, and fullness of life through a relationship with God. No matter who you are, you are welcome.

We have a passion to share the hope and fullness of life that people can experience through a relationship with God. We believe that we were created to love God, be loved and love others, and we foster a community where all of these are embraced and lived out. Our vision as a church is rooted in encouraging people to have a relationship with Jesus which will lead them into the fullness of life and finding their true purpose in Christ.

We absolutely love saying Hello to first time visitors and in 2023 we were able to welcome 274 new visitors, because of that the church has grown to 80% of it is full capacity and we are planning to start multiple services service from September 2024 going to two morning services.

When somebody says yes to Jesus, all of Heaven celebrates, and so do we. In 2023-2024 we celebrated 116 salvations and 26 baptisms.

JD Groups

Teaching on the Christian faith is also done midweek through JD Groups. These are small groups of around 8-12 people who gather online and in communities across Swindon which are open to all. JD Groups have a more interactive format where people can discuss issues, ask questions, share challenges, and pray with each other.

EQUIPPERS CHURCH SWINDON (FORMERLY JD CHURCH LTD) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Tiny Treasures and Tiny Treasures Trove

Our exciting playgroup for all children under 5 to play, explore and learn about God.

We are open for fun during term time on Friday mornings from 9.45-11am.

All preschool aged children and their caregivers are welcome, no booking required. During the session your child will have time to play as they explore new toys and learn about God through songs, stories, and craft. We provide free hot drinks and snacks.

JD Kids

JD Kids is the vibrant, fun-filled, God-centred kids ministry here at JD Church, tailored for different age ranges from 18 months through to Year 5. We provide safe, age-appropriate environments where they learn about Jesus in a creative and relevant way, so you can relax and enjoy the service knowing your children are in good hands! All our staff have undergone basic safeguarding training and are all DBS checked.

We have a growing kids ministry with over Kids.

We have also created a sensory room to provide an immersive sensory experience for children on the autism spectrum, sensory rooms are designed to have a calming effect that reduces anxiety and improves focus.

In 2023 we were able to host our 2nd Kids Summer Club with over 40 kids attending.

Count Me in Ministry

Count Me In Ministries is dedicated to supporting individuals with additional needs and their families, helping them fully integrate into the life of the church and empowering them to become disciples of Christ.

Our mission extends beyond the church walls as we actively reach out to those in our community, ensuring they, too, can encounter Christ's love and grace.

Currently, we support approximately 12 young people with additional needs within our church community. Our approach includes designing accessible Sunday lesson plans, developing personalized support plans with specific goals for each young person, and providing dedicated teams to work with them every Sunday. In addition, we host a sensory café three times a year, open to the wider community, where young people with additional needs and their families can enjoy snacks, warm drinks, a time of rest, and inclusive activities. We've also partnered with local special needs schools to assist with the religious education component of their curriculum.

Looking ahead, we are committed to expanding our outreach to support even more families in accessing our community. We are also excited to plan a 'Night to Shine' event, celebrating individuals with learning disabilities in Swindon.

Youth Ministry

Youth Ministry Emerge is a Christian youth group for 11–18-year-olds. We aim to bring fun, energy, and excitement to as many young people as possible. But we also want young people to find their true identity and who they were made to be, we believe Emerge is a family where everyone is loved and accepted.

Our youth Ministry have over 50 young people weekly taking part in our programmes. We also Host a local youth event Synergy where all churches in Swindon are invited to bring their youth. We also do a lunch club at Lawn Manor School in Old Town building connections with the youth in the school and supporting them in their spiritual journey. We have also built connection with the school, and they do an annual school trip to our church with around 150 students, and we give them a church experience.

We were also invited to St Marys Primary School to do worship with the kids during the school assembly.

Education and Training

The charity continues to invest in training and educating future leaders and workers through the Alpha Course, Christianity Explored, Discipleship Explored, Marriage Course and Parenting Course. The volunteers on the programme serve in various areas of the charity's operations and receive regular foundational and leadership training through access to our training events as well as one-to-one mentoring and discipleship. We continue to celebrate the success of our training program, with past volunteers now filling leadership roles in different departments of the charity.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Volunteers

Our amazing Volunteers help to make our Sunday and midweek gatherings happen. There are over 90 people serving regularly across all areas of the charity, and we are so thankful for them!

Community Impact and Financial Support

During 2023 up to 31st March 2024 we had £31,000 pledged towards Impact Offering, but we received £22,952 as some pledges were not fulfilling. We were pleased to be able to continue to support local charities on a monthly basis, support some of our outreach ministries and events such as Tiny Treasure Trove, Count Me In, Light Party, Movie March, Christmas Celebrations for the community and supporting people with financial difficult in our church community.

Financial review

During this financial year, the charity made a net deficit on unrestricted funds of £15,236 (2023: surplus of £56,305). Funds at 31 March 2024 amounted to £161,188 (2023: £176,424), Overall. the Trustees are pleased with the results for 2023-24 and note the charity is in a healthy financial position.

In accordance with best practice, reserves have been set at a level equating to 3 months' essential core operating costs. This currently equates to £48,000.

Plans for future periods

The focus for the next season, in addition to add another service so we can continue to grow. Is to look for a venue for 350 seats. In order to do that, we are hoping to establish a building fund from 2025.

Structure, governance and management

JD Church is governed by its Memorandum and Articles of Association. The charity is a company limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard
Mrs M L Dias
Mr A Schoeps
Mr M Dos Santos
Mrs L Schoeps

(Resigned 31 July 2023)

Recruitment and appointment of trustees

The recruitment and appointment of trustees is done with reference to the GOV.UK guidelines - Find new trustees.

The trustees' report was approved by the Board of Trustees.


.....
Mr A Schoeps
Trustee

Date: 19/11/2024

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also the directors of Equippers Church Swindon for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EQUIPPERS CHURCH SWINDON**

I report to the trustees on my examination of the financial statements of Equippers Church Swindon (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 19 November 2024

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	183,357	227,873
Investments	4	1,930	606
Total income		<u>185,287</u>	<u>228,479</u>
Expenditure on:			
Charitable activities	5	200,523	172,174
Total expenditure		<u>200,523</u>	<u>172,174</u>
Net income/(expenditure) and movement in funds		(15,236)	56,305
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>176,424</u>	<u>120,119</u>
Fund balances at 31 March 2024		<u>161,188</u>	<u>176,424</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		22,641		16,955
Current assets					
Debtors	13	1,754		3,040	
Cash at bank and in hand		139,584		160,480	
		141,338		163,520	
Creditors: amounts falling due within one year	14	(2,791)		(4,051)	
Net current assets			138,547		159,469
Total assets less current liabilities			161,188		176,424
The funds of the charity					
Unrestricted funds	16		161,188		176,424
			161,188		176,424

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 19/11/24



Mr A Schoeps
Trustee

Company registration number 08434407 (England and Wales)

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Company information

Equippers Church Swindon is a private company limited by guarantee incorporated in England and Wales. The registered office is Market House Business Centre, 2 Marlborough Road, Swindon, Wiltshire, SN3 1QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	<u>183,357</u>	<u>227,873</u>
Donations and gifts		
Donations and legacies	157,148	195,613
Gift aid	<u>26,209</u>	<u>32,260</u>
	<u>183,357</u>	<u>227,873</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,930</u>	<u>606</u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

5 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	62,721	50,895
Depreciation and impairment	7,048	4,501
Team activities/expenses	1,365	3,007
Courses/training/conferences	11,181	9,685
Hospitality, events and caring	9,907	9,499
JD kids and youth	5,759	5,312
JD worship	6,095	1,345
Telecommunications and IT	3,013	2,773
Equipment	3,297	120
Marketing/Advertising	411	1,954
Consultancy costs	4,457	3,658
Stationery and resources	1,057	500
Repairs, decoration and cleaning	3,212	2,670
Vehicle expenses	6,754	2,613
Other ministry costs	12,675	10,070
Rates and utilities	6,511	7,422
Rent	41,855	41,855
Honorarium	1,850	-
	<u>189,168</u>	<u>157,879</u>
 Grant funding of activities (see note 6)	 9,053	 10,283
 Share of support and governance costs (see note 7)		
Support	(353)	1,535
Governance	2,655	2,477
	<u>200,523</u>	<u>172,174</u>
 Analysis by fund		
Unrestricted funds	<u>200,523</u>	<u>172,174</u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

6 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Acts Church	2,400	2,550
Swindon Night Shelter	1,940	2,633
Barnbas Aid Swindon	-	1,333
Tiny Treasure Ministry	379	321
People against Poverty - Romania	300	626
Youth for Christ Swindon	1,300	720
	<u>6,319</u>	<u>8,183</u>
Grants to individuals	<u>2,734</u>	<u>2,100</u>
	<u>9,053</u>	<u>10,283</u>

7 Support costs allocated to activities

	2024 £	2023 £
Bank Charges	(691)	1,201
Insurance	338	334
Governance costs	2,655	2,477
	<u>2,302</u>	<u>4,012</u>
<u>Analysed between:</u>		
Charitable activities	<u>2,302</u>	<u>4,012</u>

The negative bank charges figure above includes an adjustment for charges accrued in previous periods.

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>7,048</u>	<u>4,501</u>

9 Trustees

Trustee A Schoeps received is employed by the Church as a pastor. He received a gross salary of £33,000(2023: £29,667) and employers pension contributions of £803 (2023: £703).

Total donations from trustees and their related parties amounted to £25,685 (2023: £19,450).

During the year, an honorarium of £400 was paid to Mark Collard, trustee, for preaching work undertaken.

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2024	2023
	£	£
Wages and salaries	62,605	50,192
Other pension costs	116	703
	<u>62,721</u>	<u>50,895</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	38,648	33,341
	<u>38,648</u>	<u>33,341</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2023	21,754	654	4,200	26,608
Additions	12,735	-	-	12,735
	<u>34,489</u>	<u>654</u>	<u>4,200</u>	<u>39,343</u>
At 31 March 2024				
Depreciation and impairment				
At 1 April 2023	7,950	654	1,050	9,654
Depreciation charged in the year	5,998	-	1,050	7,048
	<u>13,948</u>	<u>654</u>	<u>2,100</u>	<u>16,702</u>
At 31 March 2024				
Carrying amount				
At 31 March 2024	<u>20,541</u>	<u>-</u>	<u>2,100</u>	<u>22,641</u>
At 31 March 2023	<u>13,805</u>	<u>-</u>	<u>3,150</u>	<u>16,955</u>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	1,754	3,040
	<u>1,754</u>	<u>3,040</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	778	751
Other creditors	-	1,464
Accruals and deferred income	2,013	1,836
	<u>2,791</u>	<u>4,051</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	116	703
	<u>116</u>	<u>703</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	176,424	185,287	(200,523)	161,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	120,119	228,479	(172,174)	176,424
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**EQUIPPERS CHURCH SWINDON
(FORMERLY JD CHURCH LTD)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	-	26,782

18 Related party transactions

Many of the employees of the Church are related to trustees, The gross salary and pension contributions for these related parties are as follows:

<u>Name</u>	<u>Gross pay</u>	<u>Employer pension contributions</u>
A Dos Santos	1,249	-
B Crathorne	11,188	109
M Schoeps	16,276	275

Accounts

Charity registration number 1152080

Company registration number 08434407 (England and Wales)

J D CHURCH LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Caladine

Chartered Certified Accountants

J D CHURCH LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M P Collard Mrs M L Dias Mr A Schoeps Mr M Dos Santos
Secretary	Mrs L Schoeps
Charity number	1152080
Company number	08434407
Principal address	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Registered office	Market House Business Centre 2 Marlborough Road Swindon Wiltshire SN3 1QY
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

J D CHURCH LTD

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J D CHURCH LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities

The purpose of the JD Church charitable company is to advance the Christian faith for the public benefit in accordance with the Statement of Beliefs outlined in our Articles of Association in such parts of the UK or the world as the Trustees deem fit.

JD Church is a vibrant organisation which is part of the Acts Churches UK movement. Below is a list of our principal activities:

- The provision of Christian events and education including Sunday worship and Church activities
- Community Impact and Financial Support
- Grant funding for the advancement of the Christian faith

Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Provision of Christian events and education

The vision of the charity is to "Our vision is to build the family of God, a community of people where every single member will be loved, accepted and feel connected". This is done primarily through Christian events and courses. Teaching on the Christian faith is done both through regular Sunday meetings and JD Groups. These activities are open to all.

Sunday Services

2022 was a very important year for JD Church as we celebrated our 10-Year Anniversary. We are a vibrant, growing community that welcomes people of all ages, backgrounds, and beliefs. We believe that God's church is the hope of the world and can provide a place where everyone can experience freedom, restoration, and fullness of life through a relationship with God. No matter who you are, you are welcome.

We have a passion to share the hope and fullness of life that people can experience through a relationship with God. We believe that we were created to love God, be loved and love others, and we foster a community where all of these are embraced and lived out. Our vision as a church is rooted in encouraging people to have a relationship with Jesus which will lead them into the fullness of life and finding their true purpose in Christ.

We absolutely love saying Hello to first time visitors and in 2022 we were able to welcome 156 new visitors. As a result, the church has grown to 80% of it is full capacity and we are planning to start a 5pm service from May 2023.

When somebody says yes to Jesus, all of Heaven celebrates, and so do we. In 2022 we celebrated 60 salvations and 15 baptisms.

JD Groups

Teaching on the Christian faith is also done midweek through JD Groups. These are small groups of around 8-12 people who gather online and in communities across Swindon which are open to all. JD Groups have a more interactive format where people can discuss issues, ask questions, share challenges, and pray with each other.

Tiny Treasures and Tiny Treasures Trove

Tiny Treasures is our exciting playgroup for all children under 5 to play, explore and learn about God. We usually welcome between 10 and 20 families on a Friday morning.

We are open for fun during term time on Friday mornings from 9.45-11am.

All preschool aged children and their caregivers are welcome, no booking required. During the session, children have time to play as they explore new toys and learn about God through songs, stories, and craft.

J D CHURCH LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Free hot drinks and snacks are provided.

The Tiny Treasures Trove takes place on the last Friday of every month from 11am-12pm, after Tiny Treasures. Our mission at the Trove is to stand with families through the cost-of-living crisis by providing family and household essentials bundles for a £1 donation. The Trove has been well-attended, particularly around Christmas time, and has been a great way to reach out to the community.

JD Kids

JD Kids is the vibrant, fun-filled, God-centred kids ministry here at JD Church, tailored for different age ranges from 3 through to school Year 5. We have a growing kids ministry, with over 60 kids registered, and provide safe, age-appropriate environments where they learn about Jesus in a creative and relevant way, so you can relax and enjoy the service knowing your children are in good hands!

All our staff have undergone basic safeguarding training and are DBS checked.

We have also created a sensory room to provide an immersive sensory experience for children who prefer a quieter atmosphere or who benefit from rest breaks during organised activities; sensory rooms are designed to have a calming effect that reduces anxiety and improves focus.

In 2022 we were able to host our first Kids Summer Club with over 30 kids attending, as well as our annual Light Party (a safe and positive Halloween alternative), which hosted over 50 kids. Both events welcomed children from JD and other church families, as well as children from the local community.

Youth Ministry

Emerge is a Christian youth group for 11–18-year-olds. We aim to bring fun, energy, and excitement to as many young people as possible, but we also want young people to find their true identity and who they were made to be. We believe EmERGE is a family where everyone is loved and accepted.

Our youth ministry has over 50 young people regularly taking part in our programmes. We also host a local youth event, Synergy, where all churches in Swindon are invited to bring their youth.

Education and Training

The charity continues to invest in training and educating future leaders and workers through the Alpha Course, Christianity Explored, Discipleship Explored, Marriage Course, Parenting Course and Financial Course. The volunteers on the programme serve in various areas of the charity's operations and receive regular foundational and leadership training through access to our training events as well as one-to-one mentoring and discipleship. We continue to celebrate the success of our training program, with past volunteers now filling leadership roles in different departments of the charity.

Our Volunteers

Our amazing Volunteers help to make our Sunday and midweek gatherings happen. There are over 80 people serving regularly across all areas of the charity, and we are so thankful for them!

Community Impact and Financial Support

After the pandemic came an increased need for financial, practical, and spiritual support for the communities in which we are based.

Financial review

During this financial year, the charity made a net surplus on unrestricted funds of £56,305 (2022: surplus of £29,600). Funds at 31 March 2023 amounted to £176,424 (2022: £120,119)

In accordance with best practice, reserves have been set at a level equating to 3 months' essential core operating costs. This currently equates to £40,000.

J D CHURCH LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

The focus for the next season, in addition to adding another service so we can continue to grow, is to look for a venue with the capacity for 350 seats. To do that, we are hoping to establish a building fund from 2023.

We also agree that because of the size of the charity we would have to have another person working full time and increase the hours of our youth worker from September 2023.

Structure, governance and management

JD Church is governed by its Memorandum and Articles of Association. The charity is a company limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M P Collard
Mrs M L Dias
Mr A Schoeps
Mr M Dos Santos

The recruitment and appointment of trustees is done with reference to the GOV.UK guidelines - Find new trustees.

The trustees' report was approved by the Board of Trustees.



Mr A Schoeps
Trustee

Date: 25/07/2023

J D CHURCH LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of J D Church Ltd for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 judgements and 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

J D CHURCH LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF J D CHURCH LTD

I report to the trustees on my examination of the financial statements of J D Church Ltd (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

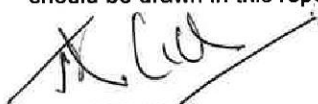
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 25 July 2023

J D CHURCH LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	227,873	167,026
Investments	4	606	8
Total income		<u>228,479</u>	<u>167,034</u>
<u>Expenditure on:</u>			
Charitable activities	5	<u>172,174</u>	<u>137,434</u>
Net income for the year/ Net movement in funds		56,305	29,600
Fund balances at 1 April 2022		<u>120,119</u>	<u>90,519</u>
Fund balances at 31 March 2023		<u><u>176,424</u></u>	<u><u>120,119</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

J D CHURCH LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		16,955		4,200
Current assets					
Debtors	12	3,040		-	
Cash at bank and in hand		160,480		118,574	
		<u>163,520</u>		<u>118,574</u>	
Creditors: amounts falling due within one year	13	<u>(4,051)</u>		<u>(2,655)</u>	
Net current assets			159,469		115,919
Total assets less current liabilities			<u>176,424</u>		<u>120,119</u>
Income funds					
Unrestricted funds			176,424		120,119
			<u>176,424</u>		<u>120,119</u>

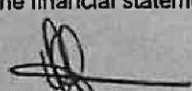
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19/07/2023


Mr A Schoeps
Trustee

Company registration number 08434407

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

J D Church Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Market House Business Centre, 2 Marlborough Road, Swindon, Wiltshire, SN3 1QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	227,873	167,026
	<u>227,873</u>	<u>167,026</u>
Donations and gifts		
Donations and legacies	195,613	144,730
Gift aid	32,260	22,296
	<u>227,873</u>	<u>167,026</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	606	8
	<u>606</u>	<u>8</u>

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	2023 £	2022 £
Staff costs	50,895	40,175
Depreciation and impairment	4,501	-
Team activities/expenses	3,007	3,935
Courses/training/conferences	9,685	2,741
Hospitality, events and caring	9,499	4,418
JD kids and youth	5,312	3,243
JD worship	1,345	3,369
Telecommunications and IT	2,773	2,291
Equipment	120	4,578
Marketing/Advertising	1,954	1,823
Stationery and resources	500	641
Repairs, decoration and cleaning	2,670	2,674
Vehicle expenses	2,613	1,752
Other ministry costs	10,070	8,708
Rates and utilities	7,422	5,491
Rent	41,855	41,820
	<u>154,221</u>	<u>127,659</u>
Grant funding of activities (see note 6)	13,941	6,494
Share of support costs (see note 7)	1,535	908
Share of governance costs (see note 7)	2,477	2,373
	<u>172,174</u>	<u>137,434</u>

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Grants payable

	2023 £	2022 £
Grants to institutions:		
Acts Church	2,550	2,270
P3 Consultants	2,210	1,620
Swindon Night Shelter	2,633	1,650
Barnbas Aid Swindon	1,333	-
Tiny Treasure Ministry	321	-
People Against Poverty Romania	626	-
Youth for Christ Swindon	720	-
S&R Leadership Consultancy	1,448	-
Other	-	954
	<u>11,841</u>	<u>6,494</u>
Grants to individuals	2,100	-
	<u>13,941</u>	<u>6,494</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Bank charges	1,201	-	1,201	593	-	593
Insurance	334	-	334	315	-	315
Bookkeeping	-	797	797	-	633	633
Accountancy/ independent examination	-	1,680	1,680	-	1,740	1,740
	<u>1,535</u>	<u>2,477</u>	<u>4,012</u>	<u>908</u>	<u>2,373</u>	<u>3,281</u>
<u>Analysed between</u>						
Charitable activities	<u>1,535</u>	<u>2,477</u>	<u>4,012</u>	<u>908</u>	<u>2,373</u>	<u>3,281</u>

8 Trustees

Trustee A Schoeps received is employed by the Church as a pastor. He received a gross salary of £29,667 (2022: £22,000) and employers pension contributions of £703 (2022: £473).

Total donations from trustees and their related parties amounted to £19,450.

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	4
Employment costs	2023	2022
	£	£
Wages and salaries	50,192	39,702
Other pension costs	703	473
	50,895	40,175

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2022	4,499	654	4,200	9,353
Additions	17,256	-	-	17,256
At 31 March 2023	21,755	654	4,200	26,609
Depreciation and impairment				
At 1 April 2022	4,499	654	-	5,153
Depreciation charged in the year	3,451	-	1,050	4,501
At 31 March 2023	7,950	654	1,050	9,654
Carrying amount				
At 31 March 2023	13,805	-	3,150	16,955
At 31 March 2022	-	-	4,200	4,200

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	3,040	-

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	751	-
Other creditors	1,464	915
Accruals and deferred income	1,836	1,740
	4,051	2,655

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £703 (2022 - £473).

J D CHURCH LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	26,782	30,000
Between two and five years	-	26,782
	<u>26,782</u>	<u>56,782</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>33,341</u>	<u>-</u>

Many of the employees of the Church are related to trustees, The gross salary and pension contributions for these related parties are as follows:

<u>Name</u>	<u>Gross pay</u>	<u>Employer pension contributions</u>
A Dos Santos	4,350	-
B Crathorne	8,132	-
M Schoeps	7,195	-

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01/04/21 Period start date To 31/03/22 Period end date

Charity name: JD CHURCH LTD

Charity registration number: 1152080

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Name of the charity Address Postcode Telephone Email	Name of the officer Address Postcode Telephone Email
--	--

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	JD CHURCH LTD
Other name the charity uses	
Registered charity number	1152080
Charity's principal address	2 MARLBOROUGH ROAD, MARKET HOUSE BUSINESS CENTRE, OLD TOWN, SWINDON, WILTSHIRE, SN3 1QY

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	ADRIANO SCHOEPS	TRUSTEE		
2	MIRIAM DIAS	TRUSTEE		
3	MARK COLLARD	TRUSTEE		
4	MICHEL DOS SANTOS	TRUSTEE		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
ADRIANO SCHOEPS	2/09/2022	
MIRIAM DIAS	2/09/2022	
LUCIANA SCHOEPS	2/09/2022	

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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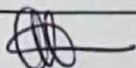
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ADRIANO SCHOEPS	
Position (eg Secretary, Chair, etc)	DIRECTOR	
Date	07/12/2022	

Accounts

REGISTERED COMPANY NUMBER: 08434407 (England and Wales)
REGISTERED CHARITY NUMBER: 1152080

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
JD CHURCH LIMITED

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

JD CHURCH LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7 to 8
Notes to the Financial Statements	9 to 16

JD CHURCH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

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 March 2021. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the Christian faith for the public's benefit, in particular but not exclusively the worship of God in and around Swindon.

- 1 - Leaders training at Legge House Conference Centre.
- 2 - Leaders training at JD Church with Ps Peter from Equippers.
- 3 - Inside Out Retreat.
- 4 - Baptism.
- 5 - Youth Ministry - Every Fridays age 11-18s.
- 6 - August Month of Fun - special fun theme for families during the summer holidays.
- 7 - JD Kids graduation - once a year.
- 8 - Discipleship 1 to 1 - development through deeper Bible teaching run throughout the year.
- 9 - Mentoring and pastoral care for the community - throughout the year.
- 10 - Supporting local projects for the homeless through donations of wash kits - once a year and monthly support £150.00.
- 11 - Supporting Youth For Christ in Swindon £75.00 per month.
- 12 - Supporting people against poverty by sponsoring seven children financially on a monthly basis.
- 13 - Supporting Macmillan by hosting a Macmillan coffee morning each year - Sept/19 raising over £400.00.
- 14 - Sunday service and children's Sunday school to support local families in Swindon - free tea, coffee and snacks after the service every week.
- 15 - Light Party - positive alternative Halloween party including games and free food for all families.
- 16 - Weekly Small groups (JD Groups) to encourage relationships, growth and community change.
- 17 - Weekly prayer meeting.
- 18 - Weekly leaders training.
- 19 - The Money Course to help families to manage their finances.
- 20 - Movie March with movies, popcorn, sweets and lots of fun for all families.
- 21 - Christmas Carols for the community

As stated above

JD CHURCH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Significant activities

The difference the charity's performance during the year has made to the beneficiaries of the charity.

- Personal mentoring, small groups and community help adults feel connected and supported.
- Specific, safe provision for children and teenagers to allow them to build friendships, confidence and learn about love and acceptance.
- Courses such as Alpha and JD DNA helping beneficiaries to learn more about faith.
- Volunteer training helping volunteers develop their skills in their chosen area.
- Leadership training, allowing beneficiaries to gain skills that make them better leaders in church and their jobs.
- Money course, helping beneficiaries improve money management.

The degree to which the achievement and performance during the year have benefitted wider society.

- Macmillan Coffee Morning raised over £400.00 for Macmillan Cancer Research.
- Expanded Youth Ministry has enabled Youth Pastor and team to reach out to more young people in the community to offer help and support.
- Financial support given to Swindon Night Shelter, People Against Poverty and Swindon Youth for Christ.

FINANCIAL REVIEW

Financial position

The financial position of the charity is set out on page 7.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The church trustees discussed the following factors in arriving at their reserves policy:

- The trustees' main concern at present is the possibility of a new location in Swindon and being able to afford the new location as well as sound, chairs and other costs involved. The initial investment for this project will likely be approximately £40,000.
- There was concern about the reliance on the member's donations and a feeling that three months' income should be kept in reserve in case the donations fall under the usual (£10,000 per month).

It was felt appropriate to keep three months general running costs and rent in reserve (£30,000)

Policy: it is the policy of this church to keep three months running costs and three months' rent income in reserve to cover unforeseen emergencies. Given the vision to expand the church to a new location at some point in the future. This policy will be reviewed in twelve months' time.

The principal funding source comes directly from its members in the Sunday collection & monthly standing orders to the bank.

FUTURE PLANS

- Sensory rooms are specially created environments created to provide an immersive sensory experience. For children on the autism spectrum, sensory rooms are designed to have a calming effect that reduces anxiety and improves focus.

- To create more projects for youth, single mums, and young families.

JD CHURCH LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The governing document of the charity is the Memorandum & Articles of Association establishing the company under company legislation. By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, such as, under both company and charity legislation.

We use the GOV.UK guidelines - Find new trustees.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08434407 (England and Wales)

Registered Charity number

1152080

Registered office

Market House Business Centre
First Floor, Suite 2
2 Marlborough Road
Swindon
Wiltshire
SN3 1QY

Trustees

Ms M L Dias
Mr A Schoeps Pastor
Mr M Santos
Mr M Collard

Directors

Ms M L Dias
Ms L Schoeps
Mr A Schoeps Pastor

Company Secretary

Mrs L Ribeiro Schoeps

JD CHURCH LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

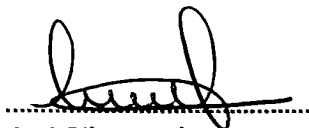
REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

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 order of the board of trustees on 27 September 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Ribeiro Schoeps', is written over a horizontal dotted line.

Mrs L Ribeiro Schoeps - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JD CHURCH LIMITED**

Independent examiner's report to the trustees of JD Church Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Plumb
ACA
Haines Watts
Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
Wiltshire
SN1 3DU

Date: 28 September 2021

JD CHURCH LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	43,132	-
Charitable activities	4		
Charitable activities		112,375	134,522
Investment income	3	<u>25</u>	<u>64</u>
Total		155,532	134,586
 EXPENDITURE ON			
Raising funds	5	805	3,795
Charitable activities	6		
Sunday collection		9,545	22,892
Gift Aid		-	1,825
Charitable activities		6,488	3,793
Other		<u>87,858</u>	<u>104,327</u>
Total		104,696	136,632
 NET INCOME/(EXPENDITURE)		50,836	(2,046)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>35,483</u>	<u>37,529</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>86,319</u></u>	<u><u>35,483</u></u>

The notes form part of these financial statements

JD CHURCH LIMITED

**STATEMENT OF FINANCIAL POSITION
31 MARCH 2021**

	Notes	2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS			
Debtors	13	2,122	-
Cash at bank		<u>86,199</u>	<u>35,483</u>
		88,321	35,483
CREDITORS			
Amounts falling due within one year	14	(2,002)	-
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>86,319</u>	<u>35,483</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		86,319	35,483
		<u> </u>	<u> </u>
NET ASSETS		<u>86,319</u>	<u>35,483</u>
FUNDS	16		
Unrestricted funds		<u>86,319</u>	<u>35,483</u>
TOTAL FUNDS		<u>86,319</u>	<u>35,483</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

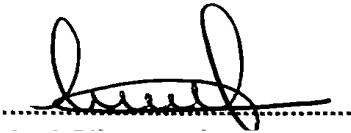
The notes form part of these financial statements

JD CHURCH LIMITED

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

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 27 September 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Ribeiro Schoeps', is written over a horizontal dotted line.

Mrs L Ribeiro Schoeps - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

Going Concern

The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charity's operations, funding, suppliers and wider economy. The Trustees' view on the impact of COVID-19 is that, given the measures that could be undertaken to mitigate the current adverse conditions and the current resources available, they can continue to adopt the going concern basis in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>43,132</u>	<u>-</u>

The above donations relate to furlough income and Council COVID 19 support grants received during the year.

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>25</u>	<u>64</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Sunday collection	<u>112,375</u>	<u>134,522</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Cost of raising funds	<u>805</u>	<u>3,795</u>

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Totals £
Sunday collection	9,545	-	9,545
Charitable activities	<u>-</u>	<u>6,488</u>	<u>6,488</u>
	<u>9,545</u>	<u>6,488</u>	<u>16,033</u>

7. GRANTS PAYABLE

	2021 £	2020 £
Charitable activities	<u>6,488</u>	<u>3,793</u>

The total grants paid to institutions during the year was as follows:

	2021 £	2020 £
Acts Church	2,480	1,800
P3 Consultants LTda	1,140	280
People Against Poverty	168	462
Youth for Christ	900	1,251
Swindon Night Shelter	<u>1,800</u>	<u>-</u>
	<u>6,488</u>	<u>3,793</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	32,035	29,478
Social security costs	<u>5,911</u>	<u>5,541</u>
	<u>37,946</u>	<u>35,019</u>

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

<u>2021</u>	<u>2020</u>
1	1

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	134,522
Investment income	<u>64</u>
Total	134,586
 EXPENDITURE ON	
Raising funds	3,795
Charitable activities	
Sunday collection	22,892
Gift Aid	1,825
Charitable activities	3,793
Other	<u>104,327</u>
Total	<u>136,632</u>
 NET INCOME/(EXPENDITURE)	 (2,046)
 RECONCILIATION OF FUNDS	
Total funds brought forward	37,529

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

TOTAL FUNDS CARRIED FORWARD

35,483

11. OTHER EXPENDITURE

		Unrestricted 2021 £	Total 2021 £	Total 2020 £
Employee costs		37,946	37,946	35,487
Motor & travel		1,219	1,219	17,391
Premises costs		37,706	37,706	40,012
Depreciation		-	-	362
General administrative costs	7,919		7,919	8,504
Legal & professional costs		<u>3,068</u>	<u>3,068</u>	<u>2,571</u>
		<u>87,858</u>	<u>87,858</u>	<u>104,327</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>4,499</u>	<u>654</u>	<u>5,153</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	<u>4,499</u>	<u>654</u>	<u>5,153</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	<u>2,122</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	<u>2,002</u>	<u>-</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	9,182	8,783
Between one and five years	<u>19,553</u>	<u>28,336</u>
	<u>28,735</u>	<u>37,119</u>

16. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	35,483	50,836	86,319
	<u>35,483</u>	<u>50,836</u>	<u>86,319</u>
TOTAL FUNDS	<u>35,483</u>	<u>50,836</u>	<u>86,319</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	155,532	(104,696)	50,836
	<u>155,532</u>	<u>(104,696)</u>	<u>50,836</u>
TOTAL FUNDS	<u>155,532</u>	<u>(104,696)</u>	<u>50,836</u>

JD CHURCH LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	37,529	(2,046)	35,483
TOTAL FUNDS	<u>37,529</u>	<u>(2,046)</u>	<u>35,483</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,586	(136,632)	(2,046)
TOTAL FUNDS	<u>134,586</u>	<u>(136,632)</u>	<u>(2,046)</u>

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

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	37,529	48,790	86,319
TOTAL FUNDS	<u>37,529</u>	<u>48,790</u>	<u>86,319</u>

JD CHURCH LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

16. 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	290,118	(241,328)	48,790
TOTAL FUNDS	<u>290,118</u>	<u>(241,328)</u>	<u>48,790</u>

17. RELATED PARTY DISCLOSURES

One trustee (Ps A Schoeps) was remunerated for his services as a Pastor (£22,000). No remuneration was received for his services as a trustee.