

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**

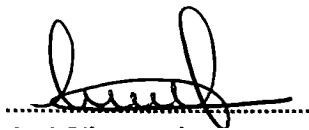
REFERENCE AND ADMINISTRATIVE DETAILS

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.

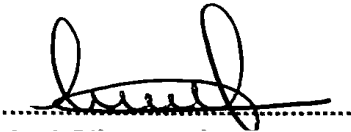
The notes form part of these financial statements

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	136,632
 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> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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.