

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

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

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# **J D CHURCH LTD**

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# J D CHURCH LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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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**

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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

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#### 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***

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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

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

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

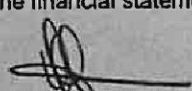
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

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### 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

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#### 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

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#### 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

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### 3 Donations and legacies

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

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	606	8

# 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
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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	-