

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

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

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		176,424	120,119
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