

SPA VIEW COMMUNITY CHURCH

England & Wales · Charity number 1153320

Details

Status Registered

Legal form Charitable company

Company number [08587598](#)

Registered 2013-08-09

Register [View on the Charity Commission register](#)

Contact

Address Spa View Community Church
40a Spa View Place
Sheffield
S12 4HD

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Website www.spaviewcommunitychurch.co.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE FOR THE BENEFIT OF THE PUBLIC ("THE OBJECTS"):1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT;2)TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME THINK FIT; 3) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT; AND4) TO PROMOTE SUCH OTHER PURPOSES RECOGNISED AS CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS FROM TIME TO TIME MAY THINK FIT.

Activities: To advance the Christian faith locally, nationally and internationally through its services, meetings and activities based primarily in Hackenthorpe Sheffield and beyond. Also to relieve sickness, financial hardship, lack of education and in other related ways.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£110,532	£103,883	-	-
2023-09-30	£92,742	£93,592	-	-
2022-09-30	£87,377	£87,456	-	-
2021-09-30	£89,140	£87,362	-	-
2020-09-30	£82,760	£79,550	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER ROBERT ANDREW JEAVONS	Chair	2013-08-02
Caroline Beattie		2006-01-04
REBECCA DAWN CLOWES		2013-08-02
Rev ROGER ALLEN PERRISS BA DIP ARC		2024-09-15

SPA VIEW COMMUNITY CHURCH

England & Wales - Charity number 1153320

Accounts

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2024

Spa View Community Church

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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidenced by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

**Spa View Community Church
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Rebecca Clowes
Christopher Jeavons
David Wardley
Roger Perriss

Accountants

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

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).

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to act promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

During the financial year October 2023 to September 2024 the church has continued to gather for worship and fellowship on Sundays and in small connect groups during the week. The Sunday morning teaching is live streamed for those who are unable to attend due to work, sickness and other commitments.

We continue to use WhatsApp to keep in touch with each other and the website holds details of all our activities and services to the community. We continue to work collaboratively with Hope Church at Halfway to provide the foodbank and a team continue to go into two local care homes to provide services and support.

Work in the local schools has been limited but has included some significant and successful events such as Christmas food hampers, pupils attending church-based carol services and weekly youth events which are open to all.

The staff team has remained stable and meets weekly for a team meeting to discuss and coordinate all the activities and ministries of the church.

Spa View Community Church Trustees Annual Report

The financial position has also remained stable with regular, faithful giving from our members. This has allowed us to continue the church ministries and carry out necessary repairs and improvements to the building. Where opportunities have arisen, we have also sought additional external funding.

We thank God for His faithfulness to us throughout the year, with new members being added. There is a changing people demographic in the area, and this is starting to be reflected in the makeup of the church. This has brought a richness and diversity to our church family and our desire is to see the congregation continue to grow as we reach out and serve the community.

Staffing

Chris Jeavons continues to successfully lead the church as Senior Pastor, working alongside the staff team, Company Directors and Company Members to deliver the church vision.

David Wardley, Director, Trustee and very valued member of the Pastoral Oversight died unexpectedly on 21 July 2024 after a short illness, as well as being a valued member of the Pastoral Oversight Team, Dave was an incredibly close friend to those in the Pastoral Oversight Team, and we still feel his loss deeply. The church continues to mourn his untimely death.

This meant that the number of directors dropped below the minimum (3) specified in the Article of Association (Art 16.1) In order to deal with this issue, the directors appointed Roger Perriss as director and trustee on 15th September 2024. Roger was not appointed as a member of the Pastoral Oversight Team.

Sally Watters continues to do excellent work in her role as our church administrator and is also a Company Member.

Amy Hitchmough has done a brilliant job in her role as Family and Community Worker; this includes youth and children's work. A paid sessional youth worker continues to assist with the youth work. We are grateful to Amy for her hard work and dedication in covering both the youth and children's work for so long.

We are also grateful to both Roger Perriss, who faithfully serves as Company Secretary/Member and acts as our lead with the Charity Commission, and now as a director and trustee, and Chris Watson who serves as Company Member/Buildings and Health & Safety Lead.

The directors continue to meet monthly to discuss church business and ministry and the directors meet quarterly with the company members and mainly focus on staff matters, the financial and practical administration of the church, the upkeep of the building and grounds, the annual general meeting (AGM) and ensuring we meet our responsibilities as a charity.

Finance and Administration

Rebecca Clowes has continued in her role as Director Responsible for Finance. Sally Watters, our Church Administrator continues to use the Xero financial management software to manage the day-to-day income and expenditure records of the charity.

The Churchsuite software is now much more widely used and embedded across the church and is used for communication, church calendar, bookings events, distribution of information, updating of church members details, rotas and attendance.

All policies related to administration and finance are reviewed and updated via the Directors & Members meetings.

Media and On-line Presence

At the beginning of 2024 the Directors made the decision to stop streaming the whole of our Sunday services, instead we now just stream the message via YouTube, allowing those who are unable to attend or those serving in other areas of church life to access the message. One of the midweek connect groups and some team meetings are still held over Zoom or Google Meet.

The website is intermittently updated but this needs to be more regular and consistent to ensure all information is up to date for people enquiring about the church. Its calendar is populated from Churchsuite and it holds information on the Pastoral Oversight Team, Staff Team, areas of ministry, events, vision and a gallery of past events.

Health and Safety

Chris Watson, Company Member, continues to oversee Health & Safety, building letting and maintenance and any related policies. Roger Perriss, Company Secretary/Member is responsible for monthly Health and Safety checks to include first aid supplies, emergency lighting, fire exit routes, accident book records. Sally Watters, Administrator/Company Member is responsible for the weekly fire alarm test. Accountability is to the Directors via the Company Directors/Members quarterly meetings where Health and Safety is a standing item.

Work completed within year which is specifically health and safety related includes:

- Fitting of 3 new fire doors to coffee lounge and kitchen
- Tarmacking at the front of the church to improve parking/reducing trip/slip hazards on muddy ground.
- Repairs to the manse garage.
- First aid training completed.

Health and Safety priorities for 2025 are:

- Fitting of cameras to wall to remove fenced off area
- Continued monitoring of mice in the buildings

Building and Grounds Work

The church maintains an action log of all work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

The priorities for 2025 will include:

- Further lowering of hedges
- Fitting of cameras to wall
- Fitting of doors to storage area over administrator office
- Pointing throughout the external walls to be monitored and targeted for repair
- Damp causing blown plaster on some interior walls to be monitored and repaired as required

Use of Building by Outside Agencies

The following organisations continue to hire the church building:

Slimming World – weekly hire on Mondays.

Chairobics – weekly hire on Thursdays.

Spa View Community Church Trustees Annual Report

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, annually renewable contract.

We continue to look for ways to make the church a centre of activity for the community whilst at the same time bring in additional income to support the ministry of the church.

Connect Groups and Early Bird Prayer Groups

These groups provide pastoral support for church members and reach out to unchurched people in the community, providing meals, social interaction and friendship. They can also be an introduction to the Christian faith. They are a mixture of 'in person' and 'on-line'.

The church-based Community Night has now been made into two connect groups, who meet in the church building on a Thursday evening.

Coffee mornings are held regularly, and these are hosted by the church and the students from Shaped

Youth and Children's Ministry Strategy

Amy Hitchmough has led both our children's and youth ministries with help from a large team of volunteers. This ministry includes the Ark2 Baby and Toddler Group, Fusion for children in years four to eight, a weekly Youth Evening, Sunday groups for youth and children and monthly Messy Church.

The monthly Messy Church events have gone well and been well attended; highlights include the Messy Church Carol Service in December and the Streets of Light event in September

Space is becoming a problem on Sundays and throughout the week, so the Directors and Members are currently looking at options to address this.

We began to the process of looking into extending the building in at the beginning of 2024, with drawings prepared by Dave Wardley's brother, which has given us several options. However, due to Dave's death this has suspended till the Pastoral Oversight Team has been enlarged.

Missions

The church provides financial and pastoral support to ministries we relate to in China, Greece and Mexico. We are now annually committed to the Sheffield city wide prayer walk called ARISE, joining with many churches across the city.

Spa View Community Church
Trustees Annual Report

Summary

Spa View Community Church's priorities are first and foremost, to share the Christian faith, to care for those who are isolated, lonely and hurting in our community and give them a sense of belonging, and to seeking to meet the physical, mental, emotional and spiritual needs of the people that we meet.

The relationships between the Company Directors, Members, Staff team and volunteer base are strong, and we are united under a common purpose and vision.

The church membership is healthy and slowly growing and a large percentage are actively engaged and involved in the practical outworking of the vision.

We live in an uncertain world where many people live in fear, but we are believing that God is with us and that He has some amazing plans for us to outwork in 2025. We want to continue to share the good news of the gospel and to let the community know that they are loved and welcomed. As our strap line says, we are;

'A Family on a Journey to Know God and to Make Him Known'

Signed on behalf of the board

Rebecca Clowes
Trustee

14 May 2025

Spa View Community Church
Independent Examiners Report

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the financial statements of Spa View Community Church for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and 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 your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 to enable a proper understanding of the financial statements to be reached.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

14 May 2025

Spa View Community Church
Statement of Financial Activities
for the year ended 30 September 2024

		Unrestricted		
		funds	Total funds	Total funds
		2024	2024	2023
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	99,650	99,650	84,251
Other	5	10,882	10,882	8,491
Total		110,532	110,532	92,742
Expenditure on:				
Raising funds	6	1,156	1,156	207
Charitable activities	7	4,816	4,816	6,311
Other	8	97,911	97,911	87,074
Total		103,883	103,883	93,592
Net gains on investments		-	-	-
Net income/(expenditure)	9	6,649	6,649	(850)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		6,649	6,649	(850)
Other gains and losses				
Net movement in funds		6,649	6,649	(850)
Reconciliation of funds:				
Total funds brought forward		370,523	370,523	371,373
Total funds carried forward		377,172	377,172	370,523

Spa View Community Church
Summary Income and Expenditure Account
for the year ended 30 September 2024

	2024	2023
	£	£
Income	110,532	92,742
Gross income for the year	<u>110,532</u>	<u>92,742</u>
Expenditure	101,892	90,937
Depreciation and charges for impairment of fixed assets	1,991	2,655
Total expenditure for the year	<u>103,883</u>	<u>93,592</u>
Net income/(expenditure) before tax for the year	6,649	(850)
Net income /(expenditure)for the year	<u><u>6,649</u></u>	<u><u>(850)</u></u>

Spa View Community Church**Balance Sheet**

at 30 September 2024

Company No.	08587598	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets		11	332,270	334,261
			<u>332,270</u>	<u>334,261</u>
Current assets				
Debtors		12	5,031	1,013
Cash at bank and in hand			41,241	36,677
			<u>46,272</u>	<u>37,690</u>
Creditors: Amount falling due within one year		13	(1,370)	(1,428)
			<u>44,902</u>	<u>36,262</u>
Net current assets			44,902	36,262
Total assets less current liabilities			<u>377,172</u>	<u>370,523</u>
Net assets excluding pension asset or liability			377,172	370,523
Total net assets			<u><u>377,172</u></u>	<u><u>370,523</u></u>
The funds of the charity				
Restricted funds		14		
Unrestricted funds		14		
General funds			377,172	370,523
			<u>377,172</u>	<u>370,523</u>
Reserves		14		
Total funds			<u><u>377,172</u></u>	<u><u>370,523</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 06 May 2025

And signed on its behalf by:

Rebecca Clowes
Trustee

14 May 2025

Spa View Community Church**Statement of Cash flows**

for the year ended 30 September 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	6,649	(850)
Adjustments for:		
Depreciation of property, plant and equipment	1,991	2,655
Dividends, interest and rents from investments	(10,882)	(8,491)
(Increase)/Decrease in trade and other receivables	(4,018)	3,824
(Decrease)/Increase in trade and other payables	(58)	247
Net cash used in operating activities	<u>(6,318)</u>	<u>(2,615)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	10,882	8,491
Net cash from investing activities	<u>10,882</u>	<u>4,997</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	4,564	2,382
Cash and cash equivalents at the beginning of the year	36,677	34,255
Cash and cash equivalents at the end of the year	<u>41,241</u>	<u>36,637</u>
Components of cash and cash equivalents		
Cash and bank balances	41,241	36,677
	<u>41,241</u>	<u>36,677</u>

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Spa View Community Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are considered in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

If lease incentives are received to enter operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Spa View Community Church
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	84,251	84,251
Other	8,491	8,491
Total	<u>92,742</u>	<u>92,742</u>
Expenditure on:		
Raising funds	207	207
Charitable activities	6,311	6,311
Other	87,074	87,074
Total	<u>93,592</u>	<u>93,592</u>
Net income	<u>(850)</u>	<u>(850)</u>
Net income before other gains/(losses)	(850)	(850)
Other gains and losses:		
Net movement in funds	<u>(850)</u>	<u>(850)</u>
Reconciliation of funds:		
Total funds brought forward	371,373	371,373
Total funds carried forward	<u><u>370,523</u></u>	<u><u>370,523</u></u>

4 Income from donations and legacies

	Unrestricted	Total	Total
	£	£	£
General offerings, income and donations	99,650	99,650	84,251
	<u>99,650</u>	<u>99,650</u>	<u>84,251</u>

5 Other income

	Unrestricted	Total	Total
	£	£	£
Other income	10,801	10,801	8,430
Bank interest received	81	81	61
	<u>10,882</u>	<u>10,882</u>	<u>8,491</u>

Spa View Community Church
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Costs of generating voluntary income:</i>			
General offerings, income and donations	1,156	1,156	207
	<u>1,156</u>	<u>1,156</u>	<u>207</u>

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2024	2023
	£	£	£
<i>Expenditure on charitable activities:</i>			
Donations	4,816	4,816	5,811
Honorarium	-	-	500
	<u>4,816</u>	<u>4,816</u>	<u>6,311</u>

8 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Evangelism & Missions	4,096	4,096	913
Children's work expenses	223	223	592
Youth expenses	1,463	1,463	2,292
Employee costs	60,032	60,032	57,560
Premises costs	17,773	17,773	11,758
Depreciation, profit/loss on disposal of fixed assets	1,991	1,991	2,655
General administrative	11,228	11,228	10,205
Legal and professional	1,105	1,105	1,099
	<u>97,911</u>	<u>97,911</u>	<u>87,074</u>

9 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of fixed assets	1,991	2,655

Spa View Community Church
Notes to the Accounts

10 Staff costs

	2024	2023
Salaries and wages	54,367	52,493
Pension costs	3,459	3,120
	<u>57,826</u>	<u>55,613</u>

No employee received emoluments more than £60,000.

11 Tangible fixed assets

	Land and buildings	Fixtures & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2023	326,296	58,483	384,779
At 30 September 2024	<u>326,296</u>	<u>58,483</u>	<u>384,779</u>
Depreciation			
At 1 October 2023	-	50,518	50,518
Depreciation charge for the year	-	1,991	1,991
At 30 September 2024	<u>-</u>	<u>52,509</u>	<u>52,509</u>
Net book values			
At 30 September 2024	<u>326,296</u>	<u>5,974</u>	<u>332,270</u>
At 30 September 2023	<u>326,296</u>	<u>7,965</u>	<u>334,261</u>

12 Debtors

	2024	2023
	£	£
Other debtors	5,031	1,013
	<u>5,031</u>	<u>1,013</u>

13 Creditors:

amounts falling due within one year

	2024	2023
	£	£
PAYE & NICs	510	608
Accruals	860	820
	<u>1,370</u>	<u>1,428</u>

Spa View Community Church
Notes to the Accounts

14 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	370,523	110,532	(103,883)	377,172
Total funds	<u>370,523</u>	<u>110,532</u>	<u>(103,883)</u>	<u>377,172</u>

15 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	332,270	332,270
Net current assets	44,902	44,902
	<u>377,172</u>	<u>377,172</u>

16 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>3,459</u>	<u>3,120</u>

17 Related parties

Controlling party

The company is limited by guarantee and has no share capital' thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities
for the year ended 30 September 2024

	Unrestricted	Total funds	Total funds
	funds	2024	2023
	2024	2024	2023
	£	£	£
Income and endowments from:			
Donations and legacies			
General offerings, income and donations	99,650	99,650	84,251
	<u>99,650</u>	<u>99,650</u>	<u>84,251</u>
Other			
Other income	10,801	10,801	8,430
Bank interest received	81	81	61
	<u>10,882</u>	<u>10,882</u>	<u>8,491</u>
Total income and endowments	110,532	110,532	92,742
Expenditure on:			
Costs of generating donations and legacies			
General offerings, income and donations	1,156	1,156	207
	<u>1,156</u>	<u>1,156</u>	<u>207</u>
	1,156	1,156	207
Total of expenditure on raising funds			
Charitable activities	4,816	4,816	5,811
Honorarium	-	-	500
	<u>4,816</u>	<u>4,816</u>	<u>6,311</u>
Total of expenditure on charitable activities			
Other expenditure			
Evangelism & Missions	4,096	4,096	913
Children's work expenses	223	223	592
Youth expenses	1,463	1,463	2,292
	<u>5,782</u>	<u>5,782</u>	<u>3,797</u>
Employee costs			
Salaries/wages	54,367	54,367	52,493
Pension costs	3,459	3,459	3,120
Staff entertainment	150	150	-
Staff training	2,056	2,056	1,947
	<u>60,032</u>	<u>60,032</u>	<u>57,560</u>

Spa View Community Church
Detailed Statement of Financial Activities

Premises costs			
Rates	241	241	277
Light, heat and power	6,069	6,069	6,107
Premises cleaning	1,440	1,440	710
Premises insurances	2,251	2,251	2,153
Premises repairs and maintenance	7,772	7,772	2,511
	<u>17,773</u>	<u>17,773</u>	<u>11,758</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings & equipment	1,991	1,991	2,655
Postage and couriers	3	3	7
Software, IT support and related costs	1,921	1,921	1,709
Stationery and printing	528	528	530
Subscriptions	641	641	543
Sundry expenses	7,704	7,704	7,043
Telephone, fax and broadband	431	431	373
	<u>13,219</u>	<u>13,219</u>	<u>12,860</u>
Legal and professional costs			
Accountancy and bookkeeping	1,105	1,105	1,099
	<u>1,105</u>	<u>1,105</u>	<u>1,099</u>
Total of expenditure of other costs	<u>97,911</u>	<u>97,911</u>	<u>87,074</u>
Total expenditure	103,883	103,883	93,592
Net gains on investments	-	-	-
Net income/(expenditure)	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
Net income/(expenditure) before other gains/(losses)	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
Other Gains	-	-	-
Net movement in funds	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
Reconciliation of funds:			
Total funds brought forward	370,523	370,523	371,373
Total funds carried forward	<u>377,172</u>	<u>377,172</u>	<u>370,523</u>

SPA VIEW COMMUNITY CHURCH

England & Wales - Charity number 1153320

Accounts

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2023

**Spa View Community Church
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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidence by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

**Spa View Community Church
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Rebecca Clowes
Christopher Jeavons
Steve Rogerson
David Wardley

Accountants

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

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.

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

During the financial year Oct 2022 – Sept 2023 the church has continued to gather for worship and fellowship on Sundays and in small connect groups during the week. We have continued to provide online Sunday services for those who are unable to attend due to work, sickness and other commitments. This is also an opportunity for those who are not members of the church to view a typical service and explore the Christian faith.

We continue to use Whatsapp and Facebook to keep in touch with each other and the website holds details of all our activities and services to the community. We continue to work collaboratively with Hope Church at Halfway to provide the foodbank and a team continues to go into two local care homes to provide services and support.

The members from the immediate areas of Hackenthorpe and Owlthorpe have successfully run a missional community every Thursday based at the church and provided a community meal, video based Christian faith courses called Alpha and Christianity Explored, a safe, warm space and help and support to those who need it. Work in the local schools has been limited but has included some significant and successful events such as Christmas food hampers, pupils attending church-based carol services and weekly youth events which are open to all.

The staff team has remained stable and meets weekly for a team meeting to discuss and coordinate all the activities and ministries of the church.

The financial position has also remained stable with regular, faithful giving from our members. This has allowed us to continue the church ministries and carry out necessary repairs and improvements to the building. Where opportunities have arisen, we have also sought additional external funding.

Following a church wide questionnaire regarding people's giftings and skill sets, our team of volunteers has increased, and this has helped to spread the workload of the various activities run from the church building.

We thank God for His faithfulness to us throughout the year, with new members being added. There is a changing demographic in the area, and this is starting to be reflected in the makeup of the church. This has brought a richness and diversity to our church family and our desire is to see the congregation continue to grow as we reach out and serve the community.

Staffing

Chris Jeavons continues to successfully lead the church as Senior Pastor, working alongside the staff team, Company Directors, and Company Members to deliver the church vision.

Steve Rogerson stepped down as a Company Director in September 2023. We want to acknowledge all that Steve has done for the church and thank him for his years of service.

As a result of Steve's resignation, the number of Company Directors (Pastoral Oversight Team) now stands at three. The Directors recognise that there is a need to appoint at least one if not two new Directors and this will be given consideration in the next financial year.

Sally Watters continues to do excellent work in her role as our church administrator and is also a Company Member.

Jamie Holt our Youth Worker was on maternity leave during the year and has now gone on to have a second child. She therefore decided to resign from her post and her contract came to an end in September 2023

Amy Hitchmough our Family and Community Worker, who had taken on extra hours to cover the maternity leave, has continued to cover the youth worker role following Jamie's resignation. This has been with some assistance from a paid sessional youth worker. The Directors continue to work with Amy in the future shaping of this role as she has asked to reduce her hours in 2024. We are grateful to Amy for her hard work and dedication in covering both roles for so long.

We are also grateful to both Roger Perriss, who faithfully serves as Company Secretary/Member and acts as our lead with the Charity Commission, and Chris Watson who serves as Company Member/Buildings and Health & Safety Lead.

The directors continue to meet monthly to discuss church business and ministry and the directors meet quarterly with the company members and mainly focus on staff matters, the financial and practical administration of the church, the upkeep of the building and grounds, the annual general meeting (AGM) and ensuring we meet our responsibilities as a charity.

Finance and Administration

Steve Rogerson served as the Director responsible for finances for most of the year, but following his resignation, this role has now been taken on by Becky Clowes. Sally Watters, our Church Administrator continues to develop the Xero financial management software to manage the day-to-day income and expenditure records of the charity. Becky will be working with Sally to familiarise herself with the bank accounts and software with a view to further enhance the data available to the Directors

The Churchsuite software is now much more widely used and embedded across the church and is used for communication, church calendar, bookings events, distribution of information, updating of church members details, rotas and attendance. It is now being primarily managed by the media team and its development and roll out across the church continues.

All policies related to administration and finance are reviewed and updated via the Directors & Members meetings.

Media and On-line Presence

The church continues to live stream most services via YouTube and some midweek connect groups and team meetings are still held over Zoom. This is because some members of the church prefer to not travel at night or make journeys to meet in homes.

The media team has now been expanded and training has been ongoing. New people are also being sought for the PA side of the team.

All PA and media equipment is now housed in a secure, purpose-built cabinet at the back of the hall. Some new speakers for the hall and a radio microphone have been kindly purchased and installed by a member of the church. The Wifi has been enhanced through cabling to new areas of the building.

The website is intermittently updated but this needs to be more regular and consistent to ensure all information is up to date for people enquiring about the church. Its calendar is populated from Churchsuite and it holds information on the Pastoral Oversight Team, Staff Team, areas of ministry, events, vision and a gallery of past events.

Health and Safety

Chris Watson, Company Member, continues to oversee Health & Safety, building letting and maintenance and any related policies. A member of the church, Jonathan Arnott has a background as an MEP and having had a great deal of experience with policy management, has agreed to support the Company Directors and Members in this and other areas of policy management and review.

Roger Perriss, Company Secretary/Member is responsible for monthly H&S checks to include first aid supplies, emergency lighting, fire exit routes, accident book records. Sally Watters, Administrator/Company Member is responsible for the weekly fire alarm test. Accountability is to the Directors via the Company Directors/Members quarterly meetings where H&S is a standing item.

Work within year which is specifically health and safety related includes:

- Lowering of hedges to avoid climbing
- Repairs to roofs to prevent leaking and slipping
- Fitting of a new First Aid station
- Strengthening of stage flooring
- Repairs to front doors to increase security
- Installation of media desk for increased equipment security.

H&S priorities for 2024 are:

- Fitting of 3 new fire doors to coffee lounge and kitchen
- Fitting cameras to walls to remove fenced off area
- Dealing with mould patches in manse bathroom

- Dealing with mice in manse

Building and Grounds Work

The church maintains an action log of all work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

Work within year includes:

- Cleaning and unblocking of drains
- Replacement of some fall pipes
- Re-staining and repair of front doors
- Repairs to toilets and lighting
- Ongoing lowering of hedges
- New shelving in main hall
- Recovering of notice boards and fitting of leaflet boxes
- Strengthening of stage floor
- Cleaning of gutters
- Targeted pointing of brickwork
- New freezer and cooker in manse

The priorities for 2023-24 will include:

- Replacement of 3 internal doors with fire doors.
- Further lowering of hedges
- Direct feed from cameras to creche TV to negate need for wifi
- Fitting of cameras to wall
- Fitting of doors to storage area over administrator office
- Looking at possible options for expanding the space in the building

Use of Building by Outside Agencies

The following organisations continue to hire the church building:

Slimming World – weekly hire on Mondays.

Chairobics – weekly hire on Thursdays.

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, annually renewable contract.

We continue to look for ways to make the church a centre of activity for the community whilst at the same time bring in additional income to support the ministry of the church.

Connect Groups and Early Bird Prayer Groups

These groups provide pastoral support for church members and reach out to unchurched people in the community, providing meals, social interaction and friendship. They can also be an introduction to the Christian faith. They are a mixture of ‘in person’ and ‘on-line’.

The church-based Community Night has throughout the year, provided a weekly meal, warm space and a place to make friends and socialise.

Directors have been reviewing the structure and frequency of the groups and will be re-organising groups going into 2024 to better meet the needs of the people. The community meal will become monthly due to the pressure on the small team of volunteers who cook, but with the group continuing to meet weekly for a variety of group interactions and teaching.

We also ran a number of coffee mornings for the community in 2023 and intend to do more of these in 2024.

Youth and Children’s Ministry Strategy

Amy Hitchmough has led both our children’s and youth ministries with help from a large team of volunteers. This ministry includes the Ark2 Baby and Toddler Group (Mon) , Fusion for the Y7-Y9 youth (Mon) , the Youth evening (Fri), Sparks kids (Sun), Focus Youth (Sun) and Monthly Messy Church (Weds).

All groups have and continue to go well but planning for some can be difficult as numbers can fluctuate a great deal.

The Friday night youth has at times attracted a large number of youths from outside the church through the schools connection, swelling the total number to 30-40. Whilst this has been an encouraging sign of engagement, it has put unexpected pressure on the team and extra volunteers have had to be called in to help. This does now seem to have settled down at a manageable number.

Monthly Messy Church events have gone well and been well attended, and highlights include the Messy Church Carol Service in December and the Streets of Light event in September

Space is becoming a problem on Sundays and throughout the week, so the Directors and Members are currently looking at options to address this.

This area of the church has been successful in securing external funding for toys and equipment.

Chris Jeavons, Senior Pastor, continues to be a Community School Governor at Birley Spa School

Missions

The church provides financial and pastoral support to ministries we relate to in China, Greece and Mexico. Pastoral visits took place to Thassos Christian Fellowship in Greece in both June and October 2023 and further visits are planned for 2024. We plan to review our missions’ strategy and financial giving in early 2024.

We are now annually committed to the Sheffield city wide prayer walk called ARISE, joining with many churches across the city.

Summary

Spa View Community Church's priorities are first and foremost, to share the Christian faith, to care for those who are isolated, lonely and hurting in our community and give them a sense of belonging, and seeking to meet the physical, mental, emotional and spiritual needs of the people that we meet.

The relationships between the Company Directors, Members, Staff team and volunteer base are strong, and we are united under a common purpose and vision.

The church membership is healthy and slowly growing and a large percentage are actively engaged and involved in the practical outworking of the vision.

We live in an uncertain world where many people live in fear, but we are believing that God is with us and that He has some amazing plans for us to outwork in 2024. We want to continue to share the good news of the gospel and to let the community know that they are loved and welcomed. As our strap line says, we are:

'A Family on a Journey to Know God and to Make Him Known'

Signed on behalf of the board

Rebecca Clowes
Trustee

28 May 2024

**Spa View Community Church
Independent Examiners Report**

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the financial statements of Spa View Community Church for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and 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 your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- 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 to enable a proper understanding of the financial statements to be reached.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

28 May 2024

**Spa View Community Church
Statement of Financial Activities**

for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	84,251	84,251	82,306
Other	5	8,491	8,491	5,071
Total		92,742	92,742	87,377
Expenditure on:				
Raising funds	6	207	207	-
Charitable activities	7	6,311	6,311	-
Other	8	87,074	87,074	87,456
Total		93,592	93,592	87,456
Net gains on investments		-	-	-
Net expenditure	9	(850)	(850)	(79)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(850)	(850)	(79)
Other gains and losses				
Net movement in funds		(850)	(850)	(79)
Reconciliation of funds:				
Total funds brought forward		371,373	371,373	371,452
Total funds carried forward		370,523	370,523	371,373

**Spa View Community Church
Summary Income and Expenditure Account**

for the year ended 30 September 2023

	2023	2022
	£	£
Income	92,742	87,377
Gross income for the year	<u>92,742</u>	<u>87,377</u>
Expenditure	90,937	85,674
Depreciation and charges for impairment of fixed assets	2,655	1,782
Total expenditure for the year	<u>93,592</u>	<u>87,456</u>
Net expenditure before tax for the year	(850)	(79)
Net expenditure for the year	<u><u>(850)</u></u>	<u><u>(79)</u></u>

**Spa View Community Church
Balance Sheet**

at 30 September 2023

Company No. 08587598	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	11	334,261	333,421
		<u>334,261</u>	<u>333,421</u>
Current assets			
Debtors	12	1,013	4,837
Cash at bank and in hand		36,677	34,255
		<u>37,690</u>	<u>39,092</u>
Creditors: Amount falling due within one year	13	(1,428)	(1,140)
		<u>36,262</u>	<u>37,952</u>
Net current assets		36,262	37,952
Total assets less current liabilities		<u>370,523</u>	<u>371,373</u>
Net assets excluding pension asset or liability		370,523	371,373
Total net assets		<u><u>370,523</u></u>	<u><u>371,373</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		370,523	371,373
		<u>370,523</u>	<u>371,373</u>
Reserves	14		
Total funds		<u><u>370,523</u></u>	<u><u>371,373</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 30 September 2023

And signed on its behalf by:

Rebecca Clowes
Trustee

28 May 2024

Spa View Community Church
Statement of Cash flows

for the year ended 30 September 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(850)	(79)
Adjustments for:		
Depreciation of property, plant and equipment	2,655	1,782
Dividends, interest and rents from investments	(8,491)	(5,071)
Decrease/(Increase) in trade and other receivables	3,824	(4,027)
Increase/(Decrease) in trade and other payables	247	(215)
Net cash used in operating activities	<u>(2,615)</u>	<u>(7,610)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(3,494)	-
Dividends, interest and rents from investments	8,491	5,071
Net cash from investing activities	<u>4,997</u>	<u>5,071</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	2,382	(2,539)
Cash and cash equivalents at the beginning of the year	34,255	36,744
Cash and cash equivalents at the end of the year	<u>36,637</u>	<u>34,205</u>
Components of cash and cash equivalents		
Cash and bank balances	36,677	34,255
	<u>36,677</u>	<u>34,255</u>

for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Spa View Community Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Spa View Community Church

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are considered in arriving at net income/expenditure.

Leased assets

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Spa View Community Church
Notes to the Accounts

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

Spa View Community Church
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Total funds 2022
	£	£
Income and endowments from:		
Donations and legacies	82,306	82,306
Other	5,071	5,071
Total	<u>87,377</u>	<u>87,377</u>
Expenditure on:		
Other	87,456	87,456
Total	<u>87,456</u>	<u>87,456</u>
Net income	<u>(79)</u>	<u>(79)</u>
Net income before other gains/(losses)	<u>(79)</u>	<u>(79)</u>
Other gains and losses:		
Net movement in funds	<u>(79)</u>	<u>(79)</u>
Reconciliation of funds:		
Total funds brought forward	371,452	371,452
Total funds carried forward	<u><u>371,373</u></u>	<u><u>371,373</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
General offerings, income and donations	84,251	84,251	82,306
	<u>84,251</u>	<u>84,251</u>	<u>82,306</u>

5 Other income

	Unrestricted	Total 2023	Total 2022
	£	£	£
Other income	8,430	8,430	5,069
Bank interest received	61	61	2
	<u>8,491</u>	<u>8,491</u>	<u>5,071</u>

Spa View Community Church
Notes to the Accounts

6 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
General offerings, income and donations	207	207	-
	<u>207</u>	<u>207</u>	<u>-</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Donations made	5,811	5,811	-
Honorarium	500	500	-
	<u>6,311</u>	<u>6,311</u>	<u>-</u>

8 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Evangelism & Missions	913	913	6,624
Children's work	592	592	-
Youth expenses	2,292	2,292	-
Employee costs	57,560	57,560	52,340
Motor and travel	-	-	559
Premises costs	11,758	11,758	13,014
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,655	2,655	1,782
General administrative	10,205	10,205	12,182
Legal and professional	1,099	1,099	955
	<u>87,074</u>	<u>87,074</u>	<u>87,456</u>

9 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,655	1,782

Spa View Community Church
Notes to the Accounts

10 Staff costs

	2023	2022
Salaries and wages	52,493	49,503
Pension costs	3,120	1,973
	<u>55,613</u>	<u>51,476</u>

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

11 Tangible fixed assets

	Land and buildings	Fixtures & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2022	326,296	54,989	381,285
Additions	-	3,494	3,494
At 30 September 2023	<u>326,296</u>	<u>58,483</u>	<u>384,779</u>
Depreciation and impairment			
At 1 October 2022	-	47,863	47,863
Depreciation charge for the year	-	2,655	2,655
At 30 September 2023	<u>-</u>	<u>50,518</u>	<u>50,518</u>
Net book values			
At 30 September 2023	<u>326,296</u>	<u>7,965</u>	<u>334,261</u>
At 30 September 2022	<u>326,296</u>	<u>7,126</u>	<u>333,422</u>

12 Debtors

	2023	2022
	£	£
Other debtors	<u>1,013</u>	<u>4,837</u>
	<u>1,013</u>	<u>4,837</u>

13 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other taxes and social security	608	361
Accruals	<u>820</u>	<u>779</u>
	<u>1,428</u>	<u>1,140</u>

Spa View Community Church
Notes to the Accounts

14 Movement in funds

	At 1 October 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2023
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	371,373	92,742	(93,592)	370,523
Total funds	<u>371,373</u>	<u>92,742</u>	<u>(93,592)</u>	<u>370,523</u>

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	334,261	334,261
Net current assets	<u>36,262</u>	<u>36,262</u>
	<u>370,523</u>	<u>370,523</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2023	2022
	£	£
The pension cost charge to the company amounted to:	<u>3,120</u>	<u>1,973</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital' thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities

for the year ended 30 September 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
General offerings, income and donations	84,251	84,251	82,306
	<u>84,251</u>	<u>84,251</u>	<u>82,306</u>
Other			
Other income	8,430	8,430	5,069
Bank interest received	61	61	2
	<u>8,491</u>	<u>8,491</u>	<u>5,071</u>
Total income and endowments	92,742	92,742	87,377
Expenditure on:			
Costs of generating donations and legacies			
General offerings, income and donations	207	207	-
	<u>207</u>	<u>207</u>	<u>-</u>
Total of expenditure on raising funds	207	207	-
Charitable activities			
Donations made	5,811	5,811	-
Honorarium	500	500	-
	<u>6,311</u>	<u>6,311</u>	<u>-</u>
Total of expenditure on charitable activities	6,311	6,311	-
Other expenditure			
Evangelism & Missions	913	913	6,624
Children's work expenses	592	592	-
Youth expenses	2,292	2,292	-
	<u>3,797</u>	<u>3,797</u>	<u>6,624</u>
Employee costs			
Salaries/wages	52,493	52,493	49,503
Pension costs	3,120	3,120	1,973
Staff training	1,947	1,947	864
	<u>57,560</u>	<u>57,560</u>	<u>52,340</u>
Travel and subsistence	-	-	559
	<u>-</u>	<u>-</u>	<u>559</u>
Premises costs			
Rates	277	277	221
Light, heat and power	6,107	6,107	3,781
Premises cleaning	710	710	1,620
Premises insurances	2,153	2,153	1,836

**Spa View Community Church
Detailed Statement of Financial Activities**

for the year ended 30 September 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	84,251	84,251	82,306
General offerings, income and donations	<u>84,251</u>	<u>84,251</u>	<u>82,306</u>
Other	8,430	8,430	5,069
Other income	<u>61</u>	<u>61</u>	<u>2</u>
Bank interest received	<u>8,491</u>	<u>8,491</u>	<u>5,071</u>
	92,742	92,742	87,377
Total income and endowments			
Expenditure on:			
Costs of generating donations and legacies	207	207	-
General offerings, income and donations	<u>207</u>	<u>207</u>	<u>-</u>
	207	207	-
Total of expenditure on raising funds			
Charitable activities	5,811	5,811	-
Donations made	<u>500</u>	<u>500</u>	<u>-</u>
Honorarium	<u>6,311</u>	<u>6,311</u>	<u>-</u>
	6,311	6,311	-
Total of expenditure on charitable activities			
Other expenditure	913	913	6,624
Evangelism & Missions	592	592	-
Children's work expenses	<u>2,292</u>	<u>2,292</u>	<u>-</u>
Youth expenses	<u>3,797</u>	<u>3,797</u>	<u>6,624</u>
Employee costs	52,493	52,493	49,503
Salaries/wages	3,120	3,120	1,973
Pension costs	<u>1,947</u>	<u>1,947</u>	<u>864</u>
Staff training	<u>57,560</u>	<u>57,560</u>	<u>52,340</u>
Travel and subsistence	<u>-</u>	<u>-</u>	<u>559</u>
	277	277	221
Premises costs	6,107	6,107	3,781
Rates	710	710	1,620
Light, heat and power	2,153	2,153	1,836
Premises cleaning			
Premises insurances			

Spa View Community Church
Detailed Statement of Financial Activities

Premises repairs and maintenance	2,511	2,511	5,556
	<u>11,758</u>	<u>11,758</u>	<u>13,014</u>
General administrative costs:			
Depreciation of Fixtures, fittings & equipment	2,655	2,655	1,782
Bank charges	-	-	10
Postage and couriers	7	7	-
Software, IT support and related costs	1,709	1,709	3,344
Stationery and printing	530	530	241
Subscriptions	543	543	-
Sundry expenses	7,043	7,043	8,587
Telephone, fax and broadband	373	373	-
	<u>12,860</u>	<u>12,860</u>	<u>13,964</u>
Legal and professional costs			
Accountancy and bookkeeping	1,099	1,099	955
	<u>1,099</u>	<u>1,099</u>	<u>955</u>
Total of expenditure of other costs	<u>87,074</u>	<u>87,074</u>	<u>87,456</u>
Total expenditure	93,592	93,592	87,456
Net gains on investments	-	-	-
	(850)	(850)	(79)
Net (expenditure)/income	<u> </u>	<u> </u>	<u> </u>
Net expenditure before other gains/(losses)	(850)	(850)	(79)
Other Gains	-	-	-
Net movement in funds	<u>(850)</u>	<u>(850)</u>	<u>(79)</u>
Reconciliation of funds:			
Total funds brought forward	371,373	371,373	371,452
Total funds carried forward	<u>370,523</u>	<u>370,523</u>	<u>371,373</u>

SPA VIEW COMMUNITY CHURCH

England & Wales - Charity number 1153320

Accounts

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2022

Spa View Community Church
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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidence by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

**Spa View Community Church
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Rebecca Clowes

Peter Furnell

Christopher Jeavons

Steve Rogerson

David Wardley

Accountants

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

Spa View Community Church Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

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.

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

The financial year Oct 2021 – Sept 2022 was one which saw the decline in the impact of the Covid-19 pandemic and the restoration of a level of normality to our functioning as a church and charity.

Our faith community now meets in person on Sundays and for most events during the week, the exception being some of the connect groups which continue to meet on-line, mainly for convenience. We have continued to provide and develop our online Sunday services, recognising that this provides access to our services for those who are sick or house bound but also as a window into the church for those who may wish to visit or ultimately join us.

Social media and various church Whatsapp groups continue to be an asset for keeping in touch with each other. Interaction with and services to the local community includes the now well established food bank, regular visits to two local care homes and the development of a community meal once a week which commenced in September 2022. Work in the local schools has been limited but we have sought to keep our relationships with both staff and pupils and it is hoped that this will increase in 2023.

The staff team has remained stable and meets weekly for a team meeting to discuss and coordinate all the activities and ministries of the church.

The financial position has also remained stable, which has allowed us to continue to develop the ministry into the community and carry out any necessary repairs and maintenance to the building.

Much of what we do is facilitated by a whole team of volunteers, without whom we would be severely restricted in the terms of the capacity and range of activities which operate within and from the church building.

We thank God for His faithfulness to us throughout the year, recognising that for some it has been a difficult year due to the residual impact of Covid. Some people lost loved ones as result of the pandemic which has had a lasting effect. It has been a joy to welcome people from different cultural backgrounds who have moved into the area and joined the church. This has brought a richness and diversity to our church family and our desire is to see the congregation continue to grow as we reach out and serve the community.

Staffing

Chris Jeavons continues to lead the church as Senior Pastor. The Director's approved a 3-month sabbatical for Chris from February to May 2022. This was in order to give him time to reflect on his previous eighteen years working for the church as Youth Leader and then Senior Pastor, to rest and recharge his batteries and to think about the strategic vision of the church. This was much appreciated and has had a positive effect on both him and the wider team. He continues to work alongside the staff team and the other Company Directors/Pastoral Oversight Team to deliver the church vision.

Peter Furnell, Director and retired Senior Pastor stepped down as Director in June 2022, at the age of 78 and after many years of faithful service. Our gratitude as a church was shown to both Peter and his wife Marlene at a Sunday morning service in July.

Sally Watters, continues to do excellent work in her role as our church administrator and is also a fully functional Company Member.

Jamie Holt our Youth Worker went on a 1-year maternity leave break as of September 2022.

As a result, Amy Hitchmough our Family and Community Worker agreed to increase her hours from 16 to 30 per week from September 2022 and is now covering both jobs.

Roger Perriss continues to faithfully serve as Company Secretary/Member and Chris Watson as Company Member/Buildings and Health & Safety Lead.

The directors meet monthly to discuss all aspects of the church business and ministry and the directors meet quarterly with the company members to primarily discuss all matters related to the administration of the church as a Charitable Incorporated Organisation (CIO)

Finance and Administration

Steve Rogerson, as the Director responsible for finances, liaises with Sally Watters, our Church Administrator to provide monthly financial information to the Directors. Sally has taken receipt of some new accounting software known as Xero, to manage the day-to-day income and expenditure records of the charity and to make records easier to manage by our external accountant.

We continue to use and develop the Churchsuite software for communication, bookings for events, distribution of information, updating of church members details, rotas and attendance. It is now being managed by the Senior Pastor, Church Administrator and the media team.

All policies related to administration and finance are monitored via the Directors & Members meetings.

Some initial meetings have taken place internally with a view to creating a Funding Team, who would be tasked with discussing, applying for and managing any bids for external funding. This is a work in progress along with the intention of drawing up a draft Funding Policy to give guidance to the team on the types of funding which may be applied for.

Media and On-line Presence

The church continues to live stream services via YouTube and hold small group and team meetings by Zoom. The church has continued to make financial investment in this area of our work. During 2022-23 the team of volunteers has continued to grow and training has been provided to those who need it.

A totally new website was built in 2022 by a volunteer in the church and continues to be developed and refined. This is now linked to Churchsuite to ensure that the calendars are linked. Youtube live streamed services are uploaded to the website on a regular basis and a website/newsletter team has been formed to manage their upkeep.

The website holds current information on the Pastoral Oversight Team, Staff Team, areas of ministry, events, vision and a gallery of past events.

Health and Safety

Chris Watson, Company Member, holds the role of Buildings and Health and Safety Lead as delegated by the Directors and is responsible for all aspects of Health & Safety. This includes various policies, training of staff and volunteers and building maintenance.

Roger Perriss, Company Secretary/Member is responsible for monthly H&S checks to include first aid supplies, emergency lighting, fire exit routes, accident book records.

Sally Watters, Administrator/Company Member is responsible for the weekly fire alarm test.

Accountability is to the Directors via the Company Directors/Members quarterly meetings where H&S is a standing item.

Work within year which is specifically health and safety related includes:

- Annual PAT testing of equipment
- Pruning of trees within the grounds and lowering of the hedges.
- Clearing of items stored in the cellar which presented a fire risk.

H&S priorities for 2023 are:

- H&S training for staff and volunteers.
- Fitting of new fire doors throughout the building.

H&S Training

- **Safeguarding Training** – This was provided by Pathfinder Charity Solutions in September 2022 with 13 attending. Provided to staff and all relevant volunteers on a 3-yearly basis.
- **Food Hygiene Training** – This was provided on-line by High Speed Training and was organised in September 2022 but commenced in November 2022 going into 2023 with 12 signed up. Provided to staff and all relevant volunteers on a 3-yearly basis.

Building and Grounds Work

The church maintains an action log of all work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

Work within year includes:

- Fitting of shelves in main hall
- Decorating of creche and installation of live stream TV
- Fitting of window blinds to coffee lounge and youth room

- New shelving in food bank store.
- Repair and restoration of stained-glass window
- Repair to leaking flat corridor roof.
- Fitting of hand towel dispensers in toilets
- Fitting of new first aid station
- Lowering and thinning of perimeter hedges and pruning of trees
- Lowering of fence around manse, fitting of new gates and fencing to separate off driveway from main church car park.

The priorities for 2022-23 will include:

- Replacement of internal doors with fire doors.
- Box in boiler in secondary front entrance
- Fitting of hearing loop
- Cleaning and repair of gutters including replacement of some timber fascias
- Clearing of draining
- Systematic pointing related repairs around building
- General painting and decorating in main hall and corridor
- New cooker and freezer in manse
- Further lowering of hedges

Use of Building by Outside Agencies

The following organisations continue to hire the church building:

Slimming World – weekly hire on Mondays.

Chairobics – weekly hire on Thursdays.

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, annually renewable contract. (Renegotiated Q4 2022 with uplift to reflect increased space usage and increased energy costs)

We continue to look for ways to make the church a centre of activity for the community whilst at the same time bring in additional income to support the ministry of the church.

Connect Groups and Early Bird Prayer Groups

The 5 connect groups and 2 early bird prayer groups were meeting over Zoom throughout the pandemic. These groups provide a community and pastoral support for church members and most of these have stayed on-line for easy and to avoid travel at unsociable times of the day.

However, some of the people in the church who live in the Hackenthorpe and Owlthorpe area (around 10-15 people) now meet in person mid-week at the church building and have been operating as a Missional Community.

This has developed into a Community Night where people not associated with the church can now attend for a meal, warm space and a place to make friends and socialise. This is done on a booking in basis via the website.

We also ran a number of coffee mornings for the community in 2022 and intend to do 4 more of these in 2023.

Youth and Children's Ministry Strategy

Jamie Holt and Amy Hitchmough lead our children's and youth ministry. On a weekly basis, this includes the Ark2 Parent, Guardian and Toddler Group (Mon) , the newly developed Fusion for the Y7-Y9 youth (Mon) , the Youth evening (Fri), Sparks kids (Sun), Focus Youth (Sun) and Monthly Messy Church (Weds). We also ran a successful Parenting Course in January 2022.

Chris Jeavons, Senior continues to be a Community School Governor at Birley Spa School which helps to build a relationship with the school. Work is ongoing to revitalise links with the local schools post pandemic.

It is fair to say that in September 2022 a number of the older youth went off to university or on a gap year elsewhere in the UK which has depleted the numbers involved in the church groups. In addition, Jamie going on maternity leave at the same time has meant Amy having to build up engagement with new youth in the area. Work is therefore ongoing to restructure and relaunch the youth work so that provision matches the right age groups and the current need of the youth in the church, the schools and the community.

Missions

The church has continued to provide financial and pastoral support to ministries we relate to in China, Greece and Mexico. Pastoral visits took place to Thassos Christian Fellowship in Greece in both May and November 2022 and another is planned for June 2023. Jean Glover, our missionary in China returned to the UK in May 2022 so our long term support is to be reviewed. A financial gift was also sent to a ministry connection in Turkey in 2022 and again longer ongoing support is being discussed.

At a more local level, the church was once again involved in a Sheffield city wide prayer walk called ARISE, joining with many churches across the city.

Summary

The church continues to proactively share the Christian faith and reach out to the community in a wide variety of ways, seeking to meet their physical, mental, emotional and spiritual needs.

The relationships between the Company Directors, Members, Staff team and volunteer base are strong and we are united under a common purpose and vision.

The church membership has been slowly growing which has meant we have therefore had slowing growing resources; both people and finances in order to support the ministry of the church. This has been encouraging at a time when, post pandemic, many organisations have been under pressure or shrinking.

We look forward to the coming year with a great deal of hope and excitement for what God has in store for us as a church. Our desire is to reach every age group with the good news of the gospel and to let the community know that they are loved and welcomed.

Signed on behalf of the board:

.....

Steve Rogerson
(Treasurer, Director & Trustee)

14 May 2023

**Spa View Community Church
Independent Examiners Report**

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the financial statements of Spa View Community Church for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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 your charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the Charities SORP (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.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

14 May 2023

**Spa View Community Church
Statement of Financial Activities**

for the year ended 30 September 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	82,306	82,306	83,893
Other	5	5,071	5,071	5,247
Total		87,377	87,377	89,140
Expenditure on:				
Other	6	87,456	87,456	87,362
Total		87,456	87,456	87,362
Net gains on investments		-	-	-
Net (expenditure)/income	7	(79)	(79)	1,778
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(79)	(79)	1,778
Other gains and losses				
Net movement in funds		(79)	(79)	1,778
Reconciliation of funds:				
Total funds brought forward		371,452	371,452	369,674
Total funds carried forward		371,373	371,373	371,452

**Spa View Community Church
Summary Income and Expenditure Account**

for the year ended 30 September 2022

	2022	2021
	£	£
Income	87,377	89,140
Gross income for the year	<u>87,377</u>	<u>89,140</u>
Expenditure	85,674	85,135
Depreciation and charges for impairment of fixed assets	1,782	2,227
Total expenditure for the year	<u>87,456</u>	<u>87,362</u>
Net (expenditure)/income before tax for the year	(79)	1,778
Net (expenditure)/income for the year	<u><u>(79)</u></u>	<u><u>1,778</u></u>

**Spa View Community Church
Balance Sheet**

at 30 September 2022

Company No. 08587598	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	333,421	335,203
		<u>333,421</u>	<u>335,203</u>
Current assets			
Debtors	10	4,837	810
Cash at bank and in hand		34,255	36,744
		<u>39,092</u>	<u>37,554</u>
Creditors: Amount falling due within one year	11	(1,140)	(1,305)
		<u>37,952</u>	<u>36,249</u>
Net current assets			
		37,952	36,249
Total assets less current liabilities		<u>371,373</u>	<u>371,452</u>
Net assets excluding pension asset or liability		<u>371,373</u>	<u>371,452</u>
Total net assets		<u><u>371,373</u></u>	<u><u>371,452</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		371,373	371,452
		<u>371,373</u>	<u>371,452</u>
Reserves	12		
Total funds		<u><u>371,373</u></u>	<u><u>371,452</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 14 May 2023

And signed on its behalf by:

.....

Steve Rogerson
Trustee

14 May 2023

Spa View Community Church
Statement of Cash flows

for the year ended 30 September 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(79)	1,778
Adjustments for:		
Depreciation of property, plant and equipment	1,782	2,227
Dividends, interest and rents from investments	(5,071)	(5,247)
(Increase)/Decrease in trade and other receivables	(4,027)	52
(Decrease)/Increase in trade and other payables	(215)	109
Net cash used in operating activities	<u>(7,610)</u>	<u>(1,081)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	5,071	5,247
Net cash from/(used in) investing activities	<u>5,071</u>	<u>(1,670)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(2,539)	(2,751)
Cash and cash equivalents at the beginning of the year	36,744	39,495
Cash and cash equivalents at the end of the year	<u>34,205</u>	<u>36,744</u>
Components of cash and cash equivalents		
Cash and bank balances	34,255	36,744
	<u>34,255</u>	<u>36,744</u>

Spa View Community Church

Notes to the Accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Spa View Community Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Spa View Community Church

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

Spa View Community Church
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	83,893	83,893
Other	5,247	5,247
Total	<u>89,140</u>	<u>89,140</u>
Expenditure on:		
Other	87,362	87,362
Total	<u>87,362</u>	<u>87,362</u>
Net income	<u>1,778</u>	<u>1,778</u>
Net income before other gains/(losses)	1,778	1,778
Other gains and losses:		
Net movement in funds	<u>1,778</u>	<u>1,778</u>
Reconciliation of funds:		
Total funds brought forward	369,673	369,673
Total funds carried forward	<u><u>371,451</u></u>	<u><u>371,451</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
General offerings, income and donations	82,306	82,306	83,893
	<u>82,306</u>	<u>82,306</u>	<u>83,893</u>

5 Other income

	Unrestricted £	Total 2022 £	Total 2021 £
Other income	5,069	5,069	5,239
Bank interest received	2	2	8
	<u>5,071</u>	<u>5,071</u>	<u>5,247</u>

Spa View Community Church
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
	£	2022	2021
	£	£	£
Evangelism & Missions	6,624	6,624	7,914
Employee costs	52,340	52,340	46,989
Motor and travel	559	559	1,854
Premises costs	13,014	13,014	12,977
Amortisation/depreciation			
Profit/loss on disposal	1,782	1,782	2,227
General administrative	12,182	12,182	14,427
Legal and professional	955	955	974
	<u>87,456</u>	<u>87,456</u>	<u>87,362</u>

7 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,782	2,227

8 Staff costs

	2022	2021
Salaries and wages	49,503	43,971
Pension costs	1,973	2,394
	<u>51,476</u>	<u>46,365</u>

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

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2021	<u>326,296</u>	<u>54,989</u>	<u>381,285</u>
At 30 September 2022	<u>326,296</u>	<u>54,989</u>	<u>381,285</u>
Depreciation and impairment			
At 1 October 2021	-	46,082	46,082
Depreciation charge for the year	-	1,782	1,782
At 30 September 2022	<u>-</u>	<u>47,864</u>	<u>47,864</u>
Net book values			
At 30 September 2022	<u>326,296</u>	<u>7,125</u>	<u>333,421</u>
At 30 September 2021	<u>326,296</u>	<u>8,907</u>	<u>335,203</u>

Spa View Community Church
Notes to the Accounts

10 Debtors

	2022	2021
	£	£
Other debtors	4,837	810
	<u>4,837</u>	<u>810</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other taxes and social security	361	576
Accruals	779	729
	<u>1,140</u>	<u>1,305</u>

12 Movement in funds

	At 1 October 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	371,452	87,377	(87,456)	371,373
Total funds	<u>371,452</u>	<u>87,377</u>	<u>(87,456)</u>	<u>371,373</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	333,421	333,421
Net current assets	37,952	37,952
	<u>371,373</u>	<u>371,373</u>

Spa View Community Church
Notes to the Accounts

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022	2022	2021	2021
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2022	2021
	£	£
The pension cost charge to the company amounted to:	<u>1,973</u>	<u>2,394</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities

for the year ended 30 September 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
General offerings, income and donations	82,306	82,306	83,893
	<u>82,306</u>	<u>82,306</u>	<u>83,893</u>
Other			
Other income	5,069	5,069	5,239
Bank interest received	2	2	8
	<u>5,071</u>	<u>5,071</u>	<u>5,247</u>
Total income and endowments	87,377	87,377	89,140
Expenditure on:			
Other expenditure			
Evangelism & Missions	6,624	6,624	7,914
	<u>6,624</u>	<u>6,624</u>	<u>7,914</u>
Employee costs			
Salaries/wages	49,503	49,503	43,971
Pension costs	1,973	1,973	2,394
Staff training	864	864	624
	<u>52,340</u>	<u>52,340</u>	<u>46,989</u>
Motor and travel costs			
Travel and subsistence	559	559	1,854
	<u>559</u>	<u>559</u>	<u>1,854</u>
Premises costs			
Rates	221	221	143
Light, heat and power	3,781	3,781	4,258
Premises cleaning	1,620	1,620	190
Premises insurances	1,836	1,836	1,683
Premises repairs and maintenance	5,556	5,556	6,703
	<u>13,014</u>	<u>13,014</u>	<u>12,977</u>
General administrative costs:			
Depreciation of Fixtures, fittings & equipment			
Bank charges	1,782	1,782	2,227
Software, IT support and related costs	10	10	-
	<u>3,344</u>	<u>3,344</u>	<u>3,840</u>
Stationery and printing	241	241	106
Sundry expenses	8,587	8,587	10,074
Telephone, fax and broadband	-	-	407
	<u>13,964</u>	<u>13,964</u>	<u>16,654</u>
Legal and professional costs			
Accountancy and bookkeeping	955	955	974

**Spa View Community Church
Detailed Statement of Financial Activities**

Total of expenditure of other costs	<u>87,456</u>	<u>87,456</u>	<u>87,362</u>
Total expenditure	87,456	87,456	87,362
Net gains on investments	-	-	-
	<u>(79)</u>	<u>(79)</u>	<u>1,778</u>
Net (expenditure)/income			
Net (expenditure)/income before other gains/(losses)	<u>(79)</u>	<u>(79)</u>	<u>1,778</u>
Other Gains	-	-	-
Net movement in funds	<u>(79)</u>	<u>(79)</u>	<u>1,778</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
Reconciliation of funds:			
Total funds brought forward	371,452	371,452	369,674
Total funds carried forward	<u><u>371,373</u></u>	<u><u>371,373</u></u>	<u><u>371,452</u></u>

SPA VIEW COMMUNITY CHURCH

England & Wales - Charity number 1153320

Accounts

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2021

**Spa View Community Church
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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidence by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

**Spa View Community Church
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Rebecca Clowes

Peter Furnell

Christopher Jeavons

Steve Rogerson

David Wardley

Accountants

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

Spa View Community Church Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

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.

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

The financial year Oct 2020 – Sept 2021 was challenging as the global Covid-19 pandemic continued to have an impact on the life and operation of the church. It disrupted our weekly congregational gatherings as well as our children's, youth and social action activities, but throughout, we continued to adhere to the government health and safety guidelines in order to keep people safe.

Despite the limitations and uncertainties brought on by the pandemic, we managed to maintain a strong faith community. We have at times had to revert to virtual online services and small groups meeting over the internet but then as restrictions eased, we began once again to meet in person through use of a booking in system which restricted the numbers in the building. Social media proved to be an asset for keeping in touch with each other. Throughout the year, we continued to help individuals and families in the community through the development of the food bank which we know has helped many needy people and continues to do so. Whilst we have still not been able to go into schools or the local care home, we have maintained our strong connections and things are now beginning to slowly open to us again.

There have been some staffing changes as detailed below and the staff team, which meets weekly, has grown in its relationships and developed a strong team dynamic and a shared vision. Our financial position remains stable, and we continue to invest in both capital projects on the building but also development of the ministry into the community.

We are grateful to God and a whole team of volunteers who faithfully and sacrificially give of their time and resources to make what we do possible. Our mission is that we are;

'A family on a journey, to know God and to make Him known'

Every year is an adventure and a blessing as we see people grow in faith and helped in their day to day lives. There are many challenges, but we believe we go into the next financial year from a place of strength with a shared purpose.

Staffing

Chris Jeavons continues to lead the church and team as Senior Pastor, working alongside the staff team and the other Company Directors/Pastoral Oversight Team.

Sally Watters, continues to do excellent work in her role as our church administrator and has now settled into her additional role as a company member.

Aaron Oliviera resigned from the position of p/t Youth and Community Worker (0.8wte) in December 2020. The post was then split into 2 posts and appointed to as follows:

Jamie Holt was appointed into the post of p/t Youth Worker (0.4wte) in January 2021.

Amy Hitchmough was appointed into the post of p/t Family and Community Worker (0.4wte) in February 2021.

These are both people who came to faith through our youth work and so know the church and the community. They have both settled into their roles very quickly and are a real asset to the staff team. Our hope is to be able to increase their hours in the future.

Roger Perriss continues to faithfully serve as Company Secretary/Member and since the end of the financial year, Chris Watson, Buildings and Health & Safety Lead has also been appointed as a Company Member.

The directors meet monthly to discuss all aspects of the church business and ministry and the directors meet quarterly with the company members to primarily discuss all matters related to the administration of the church.

Finance and Administration

Steve Rogerson continues to act as the Director responsible for finances and Sally Watters, as church administrator, continues to provide monthly financial updates to the directors to help inform all decisions related to capital and revenue spends. The recent addition of Chris Watson as a Company Member means we can now be more structured in relation to forward planning of capital expenditure on the building and grounds.

We continue to use and develop the information held in the Churchsuite software to which we subscribe, and this is helping with the communication and management of bookings for events, distribution of information, updating of church members details, rotas and attendance. It is a work in progress and is now being managed by the Senior Pastor, church administrator and the media team.

The church has several policies, and their review dates and version control are monitored via the Directors & Members meetings. During the year three new documents have been created to assist with the operation of the church.

- Lone Worker Policy
- Maternity Policy
- Staff Induction Checklist

The staff induction checklist has been used effectively with the two new staff appointments and the Lone Worker Policy has been put in place to ensure the safety of staff working alone in the building or when distributing food parcels for the food bank and it has had significant input from the staff team.

Media and On-line Presence

The church continues to live stream services via YouTube and hold small group and team meetings by Zoom to carry out its weekly activities in the midst of the ongoing Covid pandemic. This will continue, even though we have now resumed meeting in the building for most activities. The church has made significant financial investment in this element of our work to maintain an online presence and to be able to reach those who are isolating, unable to attend due to other commitments, or who feel too vulnerable to attend. This has continued to be very positive for people's mental health during the pandemic. The church has invested in a new, purpose-built media and PA desk and now has a team of around 7 volunteers to run the sound, visuals and live streaming. It is hoped that in 2021-22 this team can be expanded and it is the intention for further training to be provided for existing and new members.

A key area for development in the coming year is the website which requires a totally new design with a mechanism to keep it up to date. Churchsuite will continue to be developed for church communications and rotas alongside Facebook and Whatsapp.

Health and Safety

We are grateful to Chris Watson, for taking up the role of Health and Safety Lead in September 2020 and now that he has been made a Company Member, it is much easier to keep the Directors up to date on all H&S matters and to jointly plan and coordinate a response to any issues which need to be addressed.

Work within year which is specifically health and safety related includes:

- Ongoing Covid-19 management to ensure compliance with government guidelines.
- Annual PAT testing of equipment
- Installation of external lighting to building exits
- Replacement of the manse garage roof and specialist removal of some low-grade asbestos.
- Clearance of storage areas to reduce number of flammable items.
- H&S training for new members of staff.

Building and Grounds Work

The church maintains an action log of all work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

Work within year includes:

- Completion of the youth meeting room.
- Repair of leak in main church roof
- Replacement of garage roof, soffits, and fascias – removal of asbestos
- Exterior lighting for fire exits
- Replacement of tiles on church manse roof.
- Purchase and installation of storage shed.

The priorities for 2021-22 will include:

- Repair to leaking flat corridor roof.
- Repair and restoration of stained glass window
- Commencement of a systematic replacement of internal doors with fire doors.
- Lowering and thinning of perimeter hedges
- Cleaning and repair of gutters
- Removal of fencing from front of manse and fencing off of manse grounds from church grounds

Use of Building by Outside Agencies

The following organisations continue to hire the church building:

Slimming World – weekly hire on Mondays.

Chairobics – weekly hire on Thursdays.

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, annually renewable contract.

We continue to look for ways to make the church a centre of activity for the community whilst at the same time bring in additional income to support the ministry of the church.

Ministry changes due to Covid-19

The following ministries from the church continue to be on hold due to Covid-19 restrictions

- **Cotleigh Care home services**
- **Schools work**

The intention is that these will recommence once the relevant government restrictions are lifted, and it is safe to do so.

The following ministries have been developed, amended or ceased due to the Covid-19 restrictions:

- **Food Bank** – this has expanded due to community need.
The church continues to work in partnership with Hope Church, Halfway, and now has a team of voluntary workers to do packing, delivery, and befriending. As a result, people in the community are now engaging with the church at other events. There were also clients referred to us from the local schools, who received a luxury Christmas ‘hope hamper’ as a gift from the church.
- **Family Service** – the Sunday morning service has now been re-established, so the afternoon Family Service has therefore ceased.
- **Parenting Course** – this will commence in January 2022 and be school based.
- **Alpha Course** – this is a course for those exploring faith and has been on-hold in 2021 but will recommence early 2022

Connect Groups and Early Bird Prayer Groups

Throughout the financial year, the 5 mid-week pastoral connect groups and 2 early bird prayer groups were all held over Zoom. These groups were key in supporting church members through the isolation and loneliness created by the pandemic.

In September 2021, the groups were restructured and relaunched to allow for the creation of a missional community based around the people in the church who live in the Hackenthorpe and Owlthorpe area. This group of around 10-15 people started to meet in person mid-week at the church building with the aim of developing strong relationships and links into the community. All the other groups have continued to meet via zoom.

A youth connect group was created early in 2021 by Jamie Holt, the church youth leader and this has met throughout the year on a Wednesday night when government guidelines has permitted. This along with the bi-weekly youth worship practises have been key in supporting young people in the church throughout the pandemic.

Youth and Children’s Ministry Strategy

Jamie Holt and Amy Hitchmough have been actively engaging children and young people throughout the year, in whatever way the pandemic has allowed, in order to maintain a level of stability and continuity in their young lives. They have written and begun to develop their youth and children’s ministry strategies and will be presenting these to the Company Directors in early 2022.

In addition to the youth connect group and youth band practises mentioned above, the Ark2 mother and toddler group was relaunched in September 2021 as was the Sparks children’s ministry and youth group which are held during the Sunday morning services.

Chris Jeavons, Senior Pastor has become a Community School Governor at Birley Spa School which forms a strong bond between the church and one of the local junior schools and helps in building the schools work in the area.

Missions

The church has continued to provide both financial and pastoral support to ministries we relate to in China, Greece and Mexico. The annual pastoral visit to Thassos Christian Fellowship in Greece was not possible due to the pandemic but is planned for 2022. It was the intention to send a party of volunteers to Youth with a Mission (YWAM) in Mexico in 2021 to support the work there but again this was not possible due to Covid-19. Jean Glover, our missionary in China has indicated that she will be returning to the UK on a permanent basis in May 2022. At a more local level, the church was involved in a Sheffield city wide prayer walk called ARISE, joining with many churches across the city.

Summary

Despite it being another difficult year due to the global pandemic, the church has continued to proactively share the Christian faith and practically serve its members and the wider community.

The newly, expanded staff team have formed very strong relationships with Chris Jeavons, Senior Pastor and the weekly staff team meeting ensures that the staff work well together and have a common purpose and vision.

The directors, staff and volunteer church members have never ceased to move forward with the vision of the church and have found innovative ways to carry out the weekly activities whilst adhering to the government Covid guidelines

We look forward to the coming year with a great deal of hope and excitement for what God has in store for us as a church and anticipation of an easing of the pandemic.

Signed on behalf of the board:

.....

Steve Rogerson
(Treasurer, Director & Trustee)

30 May 2022

**Spa View Community Church
Independent Examiners Report**

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the accounts of Spa View Community Church for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.')

Having satisfied myself that the accounts 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 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

23 May 2022

**Spa View Community Church
Statement of Financial Activities**

for the year ended 30 September 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	83,893	83,893	81,498
Other	5	5,247	5,247	1,262
Total		89,140	89,140	82,760
Expenditure on:				
Other	6	87,362	87,362	79,550
Total		87,362	87,362	79,550
Net gains on investments		-	-	-
Net income	7	1,778	1,778	3,210
Transfers between funds		-	-	-
Net income before other gains/(losses)		1,778	1,778	3,210
Other gains and losses				
Net movement in funds		1,778	1,778	3,210
Reconciliation of funds:				
Total funds brought forward		369,673	369,673	366,463
Total funds carried forward		371,451	371,451	369,673

**Spa View Community Church
Summary Income and Expenditure Account**

for the year ended 30 September 2021

	2021	2020
	£	£
Income	89,140	82,760
Gross income for the year	<u>89,140</u>	<u>82,760</u>
Expenditure	85,135	78,496
Depreciation and charges for impairment of fixed assets	2,227	1,054
Total expenditure for the year	<u>87,362</u>	<u>79,550</u>
Net income before tax for the year	1,778	3,210
Net income for the year	<u><u>1,778</u></u>	<u><u>3,210</u></u>

**Spa View Community Church
Balance Sheet**

at 30 September 2021

Company No. 08587598	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	335,203	330,513
		<u>335,203</u>	<u>330,513</u>
Current assets			
Debtors	10	810	862
Cash at bank and in hand		36,744	39,495
		<u>37,554</u>	<u>40,357</u>
Creditors: Amount falling due within one year	11	(1,306)	(1,197)
		<u>36,248</u>	<u>39,160</u>
Net current assets		371,451	369,673
Total assets less current liabilities		<u>371,451</u>	<u>369,673</u>
Net assets excluding pension asset or liability		<u>371,451</u>	<u>369,673</u>
Total net assets		<u><u>371,451</u></u>	<u><u>369,673</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12	371,451	369,673
General funds		<u>371,451</u>	<u>369,673</u>
Reserves	12		
		<u>371,451</u>	<u>369,673</u>
Total funds		<u><u>371,451</u></u>	<u><u>369,673</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 30 April 2022

And signed on its behalf by:

.....

Steve Rogerson
Trustee

30 May 2022

Spa View Community Church
Statement of Cash flows

for the year ended 30 September 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	1,778	3,210
Adjustments for:		
Depreciation of property, plant and equipment	2,227	1,054
Dividends, interest and rents from investments	(5,247)	(1,262)
Decrease in trade and other receivables	52	855
Increase/(Decrease) in trade and other payables	109	(1,505)
Net cash (used in)/provided by operating activities	<u>(1,081)</u>	<u>2,352</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(6,917)	-
Dividends, interest and rents from investments	5,247	1,262
Net cash (used in)/from investing activities	<u>(1,670)</u>	<u>1,262</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(2,751)	3,614
Cash and cash equivalents at the beginning of the year	39,495	35,881
Cash and cash equivalents at the end of the year	<u>36,744</u>	<u>39,495</u>
Components of cash and cash equivalents		
Cash and bank balances	36,744	39,495
	<u>36,744</u>	<u>39,495</u>

Spa View Community Church

Notes to the Accounts

for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed Assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Spa View Community Church

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Spa View Community Church

Notes to the Accounts

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

Spa View Community Church
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	81,498	-	81,498
Other	1,262	-	1,262
Total	<u>82,760</u>	<u>-</u>	<u>82,760</u>
Expenditure on:			
Other	79,550	-	79,550
Total	<u>79,550</u>	<u>-</u>	<u>79,550</u>
Net income	<u>3,210</u>	<u>-</u>	<u>3,210</u>
Transfers between funds	6,000	(6,000)	-
Net income before other gains/(losses)	<u>9,210</u>	<u>(6,000)</u>	<u>3,210</u>
Other gains and losses:			
Net movement in funds	<u>9,210</u>	<u>(6,000)</u>	<u>3,210</u>
Reconciliation of funds:			
Total funds brought forward	360,463	6,000	366,463
Total funds carried forward	<u><u>369,673</u></u>	<u><u>-</u></u>	<u><u>369,673</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
General offerings, income and donations	83,893	83,893	81,498
	<u>83,893</u>	<u>83,893</u>	<u>81,498</u>

5 Other income

	Unrestricted £	Total 2021 £	Total 2020 £
Other income	5,239	5,239	1,229
Bank interest received	8	8	33
	<u>5,247</u>	<u>5,247</u>	<u>1,262</u>

Spa View Community Church
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
	£	2021	2020
	£	£	£
Evangelism & Missions	7,914	7,914	7,883
Employee costs	46,989	46,989	47,385
Motor and travel	1,854	1,854	335
Premises costs	12,977	12,977	12,899
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,227	2,227	1,054
General administrative	14,427	14,427	9,034
Legal and professional	974	974	960
	<u>87,362</u>	<u>87,362</u>	<u>79,550</u>

7 Net income before transfers

This is stated after charging:	2021	2020
	£	£
Depreciation of owned fixed assets	2,227	1,054

8 Staff costs

Salaries and wages	43,971	45,166
Pension costs	2,394	2,079
	<u>46,365</u>	<u>47,245</u>

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

9 Tangible fixed assets

	Land and buildings	Fixtures & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2020	326,296	48,072	374,368
Additions	-	6,917	6,917
At 30 September 2021	<u>326,296</u>	<u>54,989</u>	<u>381,285</u>
Depreciation and impairment			
At 1 October 2020	-	43,855	43,855
Depreciation charge for the year	-	2,227	2,227
At 30 September 2021	<u>-</u>	<u>46,082</u>	<u>46,082</u>
Net book values			
At 30 September 2021	<u>326,296</u>	<u>8,907</u>	<u>335,203</u>
At 30 September 2020	<u>326,296</u>	<u>4,217</u>	<u>330,513</u>

Spa View Community Church
Notes to the Accounts

10 Debtors

	2021	2020
	£	£
Other debtors	810	862
	<u>810</u>	<u>862</u>

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Other taxes and social security	576	496
Accruals and deferred income	730	701
	<u>1,306</u>	<u>1,197</u>

12 Movement in funds

	At 1 October 2020	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	369,673	89,140	(87,362)	371,451
Revaluation Reserves:				
Total funds	<u>369,673</u>	<u>89,140</u>	<u>(87,362)</u>	<u>371,451</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	335,203	335,203
Net current assets	36,248	36,248
	<u>371,451</u>	<u>371,451</u>

Spa View Community Church
Notes to the Accounts

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021	2021	2020	2020
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2021	2020
	£	£
The pension cost charge to the company amounted to:	<u>2,394</u>	<u>2,079</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital' thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities

for the year ended 30 September 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
General offerings, income and donations	83,893	83,893	81,498
	<u>83,893</u>	<u>83,893</u>	<u>81,498</u>
Other			
Other income	5,239	5,239	1,229
Bank interest received	8	8	33
	<u>5,247</u>	<u>5,247</u>	<u>1,262</u>
Total income and endowments	89,140	89,140	82,760
Expenditure on:			
Other expenditure			
Evangelism & Missions	7,914	7,914	7,883
	<u>7,914</u>	<u>7,914</u>	<u>7,883</u>
Employee costs			
Salaries/wages	43,971	43,971	45,166
Pension costs	2,394	2,394	2,079
Staff training	624	624	140
	<u>46,989</u>	<u>46,989</u>	<u>47,385</u>
Motor and travel costs			
Travel and subsistence	1,854	1,854	335
	<u>1,854</u>	<u>1,854</u>	<u>335</u>
Premises costs			
Rates	143	143	69
Light, heat and power	4,258	4,258	5,405
Premises insurances	1,683	1,683	1,633
Premises repairs and maintenance	6,893	6,893	5,792
	<u>12,977</u>	<u>12,977</u>	<u>12,899</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Fixtures, fittings & equipment	2,227	2,227	1,054
Software, IT support and related costs	3,840	3,840	1,382
Stationery and printing	106	106	327
Sundry expenses	10,074	10,074	7,325
Telephone, fax and broadband	407	407	-
	<u>16,654</u>	<u>16,654</u>	<u>10,088</u>
Legal and professional costs			
Accountancy and bookkeeping	974	974	960
	<u>974</u>	<u>974</u>	<u>960</u>
Total of expenditure of other costs	87,362	87,362	79,550

**Spa View Community Church
Detailed Statement of Financial Activities**

for the year ended 30 September 2021

Total expenditure	87,362	87,362	79,550
Net gains on investments	-	-	-
	<u>1,778</u>	<u>1,778</u>	<u>3,210</u>
Net income			
Net income before other gains/(losses)	1,778	1,778	3,210
Other Gains	-	-	-
Net movement in funds	<u>1,778</u>	<u>1,778</u>	<u>3,210</u>
Reconciliation of funds:			
Total funds brought forward	369,673	369,673	366,463
Total funds carried forward	<u><u>371,451</u></u>	<u><u>371,451</u></u>	<u><u>369,673</u></u>

SPA VIEW COMMUNITY CHURCH

England & Wales - Charity number 1153320

Accounts

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2020

**Spa View Community Church
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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidence by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

**Spa View Community Church
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Principal Office

Address Line 5

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Rebecca Clowes

Peter Furnell

Christopher Jeavons

Steve Rogerson

David Wardley

Accountants

Small Business Accountants Limited

Self Assessment House

85 - 87 Saltergate

Chesterfield

Derbyshire

S40 1JS

Spa View Community Church Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

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.

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

The financial year Oct 2019 – Sept 2020 has been challenging as we have navigated the global Covid-19 pandemic and its impact on the life and operation of the church. The employees and volunteers have however, risen to the challenge and we have adapted our procedures and ways of working, whilst introducing and adhering to the government health and safety guidelines.

The year has conversely, been very fruitful and has resulted in the development of new ways of practically serving and communicating with the community. Various people across the church have developed new skills and found themselves being involved in the life of the church in ways that they had not done previously. Links with the local schools have been maintained and, in some cases, strengthened and our building is now being used by both educational and health and well-being organisations.

Staffing and finances have remained stable, even when at times we have not been able to meet in the building and have had to revert to online provision of some of our services and group meetings. During a time when many organisations and businesses have had to furlough staff or even cease trading, we are pleased to say that the life of the church has continued and there has been a great 'pulling together' during this difficult year.

Staffing

There have been no changes to the directors, members or employees of the church. The directors have however appointed Mrs Sally Watters, the church administrator as a company member, commencing October 2020. Her first meeting attendance will be in December 2020.

Finance and Administration

The church Administrator, Sally Watters, works alongside Chris Jeavons, the Senior Pastor and Steve Rogerson, the Director responsible for finances, to ensure the smooth running of these aspects of the church. Monthly finance updates are provided to the directors meeting to help inform all decisions related to capital and revenue spends. To improve on the maintenance of contact details of those attending the church and hence to improve on communication, software known as Churchsuite has been introduced (in line with GDPR) and has been set up by Simon Rowe, a church volunteer. This, along with the use of Whatsapp, has been a great asset in sending out communications informing people of our on-line services, 'Zoom' based connect groups during the week, weekday involvement opportunities and the weekly requests for prayer. It also has functionality to be able to record attendance at events and to maintain rotas related to the ministry of the church and these are also now in use.

Media and On-line Presence

Due to the Covid-19 pandemic and the restrictions on meeting in person in the building for our Sunday services and weekday events, the church moved to the use of YouTube and Zoom to carry out its weekly activities. The technical aspects of this were again led by Simon Rowe with input from both church volunteers and professional companies. As a result, the church has managed to retain a weekly Sunday service throughout the year as well as weekly connect groups and some elements of the youth work. The church continues to financially invest in this element of our work in order to retain an online presence going forward. This has been and will continue to be a positive development in our ability to reach those people who are isolated, marginalised or not yet connected with the church. We see it as a major step forward in extending our reach of influence and we have already seen the positive impact it has had on people's mental health during the pandemic.

Health and Safety

During the year, Roger Perriss, Company Secretary stood down from the role of Health and Safety Lead and we are grateful for all his years of service in this area. The church therefore appointed Chris Watson, a church member, to the role in September 2020. Chris has a great deal of experience from the companies he has worked in as a manager with specific health and safety responsibilities so is familiar with H&S legislation, risk assessments, policies and procedures.

Work within year which is specifically health and safety related includes:

- Covid-19 Risk assessment to ensure compliance with government guidelines. This resulted in a total reorganisation of the church layout to ensure social distancing when meetings were held, new signage and provision of hygiene and PPE equipment. Attendance at services has to be booked on-line in advance via the Churchsuite software email link and this has enabled clear oversight of numbers attending, safe seating plans to be generated in advance and capping of numbers at any one service.
- Installation of an electronic fire detection system by SS Systems, in response to a previous fire inspection in June 2019 by South Yorkshire Fire Service.
- Annual PAT testing of equipment
- Contractors booked to install external lighting to building exits

Now that the fire detection system has been installed, the fire risk assessments will be reviewed and updated in early 2021. Quotes are also to be obtained for the replacement of the manse garage roof and specialist removal of some low-grade asbestos.

Building Work

The buildings team is now led by Chris Watson, our new Health and Safety Lead. This was an intentional move to link the building related H&S issues to the role of health and safety lead. The church maintains an action log of all building work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

Work within year includes:

- Closure of the proscenium arch separating the stage from the main hall to create a youth meeting room.
- Decoration of the above and the coffee lounge
- Creation of a 'food bank' storage room with staged shelving.
- Installation of an electronic fire detection system

The priorities for 2021 will include:

- Repair of leak in main church roof

- Replacement of garage roof
- Boxing in of central heating boiler in fire exit
- Exterior lighting for fire exits
- Development of a systematic replacement of internal doors with fire doors.

Contracts with new Agencies

The church was approached within year regarding rental of the building and as a result, two contracts for building hire were entered into in September as follows:

Slimming World – weekly hire on Mondays (3 sessions)

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, 1 year contract.

It has been good to see the building used during the week for both health and wellbeing and educational/mental health support services. Our desire going forward as a church is to meet people's needs at every level and hopefully to form strong partnerships with other organisations and services.

These contracts also bring in additional income to the church.

Ministries negatively impacted by Covid-19

The following ministries from the church have had to temporarily cease due to Covid-19 restrictions:

- Ark2 Mother and Toddler Group – weekly
- Cotleigh Care home services – weekly
- Schools work – weekly
- Chairobics keep fit - weekly
- Alpha course – twice annually
- Messy church – monthly (now conducted online)

All of these will recommence once the relevant government restrictions are lifted, and it is safe to do so.

New ministries due to Covid-19

The following ministries have developed due to the Covid-19 restrictions:

- **Food Bank**
This is an initiative which we were asked to develop by the Local Authority due to the impact of Covid-19 on the local community. The church chose to develop this in partnership with Hope Church, Halfway, who were already running this ministry. The ministry has developed throughout the year and is planned to continue into 2021. This Christmas, clients referred to the food bank and others referred to us from the local schools, will also benefit from receipt of an additional luxury 'hope hamper' as a gift from the church.
- **On-line Services and Connect Groups**
As mentioned above, this is a new ministry which has developed from not being able to physically meet in the building. 2021 will see us move to live streaming of services on Sunday.
- **Family Service**
Due to the need to social distance when meeting in the building, the decision was taken in year to create a Sunday afternoon Family Service, thereby splitting the congregation in two and reducing the numbers at any one service.
- **Youth Music Ministry**
Several young people have been trained on music instruments during the year. This includes guitar, bass guitar, keyboard and singing. They have developing to a level of competence to be able to join in with the wider church worship team and have recently contributed to on-line recordings of songs and the up-and-coming carol service. The intention going forward into 2021 is for these young people to both integrate into the wider worship team but also form a 'youth band' who can take a lead in the Sunday family service, youth connect groups and any future youth focused events and services.

Connect Groups

During the year, the mid-week connect (small) groups were restructured to provide more resilient leadership cover and to ensure everyone in the church has pastoral care. This resulted in the formation of seven adult groups and most of these meetings were conducted over Zoom with an average weekly attendance of over fifty. Online video-based courses have been employed as an aid to the connect group meetings and these have included The Bible Course (Bible Society), The Prayer Course (24/7 Prayer Movement) and Fruitfulness on the Frontline (London Institute of Contemporary Christianity).

These groups have been extremely important during the periods of Covid-19 lockdown, in supporting people's mental health and combatting loneliness and isolation.

Under 30s Strategy

Work has been ongoing through the year in writing and starting to implement a strategy for the under 30s. This has been done by Aaron Oliviera, our employed Youth Leader with the oversight of Chris Jeavons, Senior Pastor.

The strategy was presented to the directors mid-year and was well received and given their support. It covers both pastoral care (including 121 mentoring) and outreach, at both a macro and micro level.

Progress has been limited by the Covid-19 government restrictions but has resulted in the establishing of three youth connect groups mid-week including the develop of the youth band as outlined above and a weekly youth football team.

Missions

Following the death of Alan Fenton-Smith, one of the directors who acted as lead for the Global Outreach (GO) missions team, the directors appointed Alan's daughter, Lois Fenton-Smith as the new team lead.

Lois is an experienced administrator for Pioneer Missions based at Bawtry Hall and as such has a wealth of experience and knowledge of missions. She is in the process of reviewing the church's current overseas missions giving and writing a new missions strategy for 2021 onwards.

The church has continued to provide both financial and pastoral support to ministries we relate to in Spain, China, Greece and Mexico. Annual pastoral visits are made by a couple in the church to Thassos Christian Fellowship in Greece and there is the possibility for a party of volunteers to go to Youth with a Mission (YWAM) Mexico in 2021 to support the work there.

Summary

Overall, the church has reason to celebrate in that it has thrived during the year, despite the global pandemic, and has continued to have a positive Christian influence on those it serves. Despite many challenges, the directors, staff and volunteer church members have pulled together to achieve all that has been outlined in this report.

We look forward to next year, knowing it will continue to have its challenges but also knowing that what has been achieved in 2020 provides a strong foundation for 2021.

Signed on behalf of the board:

.....

Steve Rogerson (Treasurer, Director & Trustee)

30 April 2021

**Spa View Community Church
Independent Examiners Report**

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the accounts of Spa View Community Church for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts 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 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- . accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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 to enable a proper understanding of the accounts to be reached.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

21 April 2021

**Spa View Community Church
Statement of Financial Activities**

for the year ended 30 September 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	4	81,498	-	81,498	88,803
Other	5	1,262	-	1,262	2,173
Total		82,760	-	82,760	90,976
Expenditure on:					
Other	6	79,550	-	79,550	78,325
Total		79,550	-	79,550	78,325
Net gains on investments		-	-	-	-
Net income	7	3,210	-	3,210	12,651
Transfers between funds		6,000	(6,000)	-	-
Net income before other gains/(losses)		9,210	(6,000)	3,210	12,651
Other gains and losses					
Net movement in funds		9,210	(6,000)	3,210	12,651
Reconciliation of funds:					
Total funds brought forward		360,463	6,000	366,463	353,812
Total funds carried forward		369,673	-	369,673	366,463

**Spa View Community Church
Summary Income and Expenditure Account**

for the year ended 30 September 2020

	2020	2019
	£	£
Income	82,760	90,976
Gross income for the year	<u>82,760</u>	<u>90,976</u>
Expenditure	78,496	77,007
Depreciation and charges for impairment of fixed assets	1,054	1,318
Total expenditure for the year	<u>79,550</u>	<u>78,325</u>
Net income before tax for the year	3,210	12,651
Net income for the year	<u><u>3,210</u></u>	<u><u>12,651</u></u>

**Spa View Community Church
Balance Sheet**

at 30 September 2020

Company No.	08587598	Notes	2020	2019
			£	£
Fixed assets				
	Tangible assets	9	330,513	331,567
			<u>330,513</u>	<u>331,567</u>
Current assets				
	Debtors	10	862	1,717
	Cash at bank and in hand		39,495	35,881
			<u>40,357</u>	<u>37,598</u>
	Creditors: Amount falling due within one year	11	(1,197)	(2,702)
	Net current assets		39,160	34,896
	Total assets less current liabilities		<u>369,673</u>	<u>366,463</u>
	Net assets excluding pension asset or liability		369,673	366,463
	Total net assets		<u><u>369,673</u></u>	<u><u>366,463</u></u>
The funds of the charity				
Restricted funds				
	Restricted income funds	12	-	6,000
			<u>-</u>	<u>6,000</u>
Unrestricted funds				
	General funds	12	369,673	360,463
			<u>369,673</u>	<u>360,463</u>
Reserves				
	Total funds		<u><u>369,673</u></u>	<u><u>366,463</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 13 April 2021

And signed on its behalf by:

Steve Rogerson
Trustee

30 April 2021

**Spa View Community Church
Statement of Cash flows**

for the year ended 30 September 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,210	12,651
Adjustments for:		
Depreciation of property, plant and equipment	1,054	1,318
Dividends, interest and rents from investments	(1,262)	(2,173)
Decrease/(Increase) in trade and other receivables	855	(909)
(Decrease)/Increase in trade and other payables	(1,505)	1,782
Net cash provided by operating activities	<u>2,352</u>	<u>12,669</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,262	2,173
Net cash from investing activities	<u>1,262</u>	<u>2,173</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	3,614	14,842
Cash and cash equivalents at the beginning of the year	35,881	21,038
Cash and cash equivalents at the end of the year	<u>39,495</u>	<u>35,880</u>
Components of cash and cash equivalents		
Cash and bank balances	39,495	35,881
	<u>39,495</u>	<u>35,881</u>

for the year ended 30 September 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Spa View Community Church

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are considered in arriving at net income/expenditure.

Leased assets

Where the charity enters a lease, which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

If lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

Spa View Community Church
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	88,803	-	88,803
Other	2,173	-	2,173
Total	<u>90,976</u>	<u>-</u>	<u>90,976</u>
Expenditure on:			
Other	78,325	-	78,325
Total	<u>78,325</u>	<u>-</u>	<u>78,325</u>
Net income	<u>12,651</u>	<u>-</u>	<u>12,651</u>
Transfers between funds	6,700	(6,700)	-
Net income before other gains/(losses)	<u>19,351</u>	<u>(6,700)</u>	<u>12,651</u>
Other gains and losses:			
Net movement in funds	<u>19,351</u>	<u>(6,700)</u>	<u>12,651</u>
Reconciliation of funds:			
Total funds brought forward	341,112	12,700	353,812
Total funds carried forward	<u><u>360,463</u></u>	<u><u>6,000</u></u>	<u><u>366,463</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
General offerings, income and donations	81,498	81,498	88,803
	<u>81,498</u>	<u>81,498</u>	<u>88,803</u>

5 Other income

	Unrestricted £	Total 2020 £	Total 2019 £
Grants	-	-	270
Other	1,262	1,262	1,903
	<u>1,262</u>	<u>1,262</u>	<u>2,173</u>

Spa View Community Church
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total	Total
	£	2020	2019
	£	£	£
Evangelism & Missions	7,883	7,883	9,571
Employee costs	47,385	47,385	41,302
Motor and travel	335	335	665
costs Premises costs	12,899	12,899	7,548
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,054	1,054	1,318
General administrative costs	9,034	9,034	17,002
Legal and professional costs	960	960	919
	<u>79,550</u>	<u>79,550</u>	<u>78,325</u>

7 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,054	1,318

8 Staff costs

Salaries and wages	45,166	38,863
Pension costs	2,079	1,703
	<u>47,245</u>	<u>40,566</u>

No employee received emoluments more than £60,000.

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2019 At	326,296	48,072	374,368
30 September 2020	<u>326,296</u>	<u>48,072</u>	<u>374,368</u>
Depreciation and impairment			
At 1 October 2019 Depreciation	-	42,801	42,801
charge for the year	-	1,054	1,054
At 30 September 2020	<u>-</u>	<u>43,855</u>	<u>43,855</u>
Net book values			
At 30 September 2020	<u>326,296</u>	<u>4,217</u>	<u>330,513</u>
At 30 September 2019	<u>326,296</u>	<u>5,271</u>	<u>331,567</u>

Spa View Community Church
Notes to the Accounts

10 Debtors

	2020	2019
	£	£
Other debtors	862	1,717
	<u>862</u>	<u>1,717</u>

11 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes & social security	497	507
Other creditors	-	1,495
Accruals and deferred income	700	700
	<u>1,197</u>	<u>2,702</u>

12 Movement in funds

	At 1 October 2019	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 30 September 2020
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Mission projects in Mexico	6,000	-	-	(6,000)	-
<i>Total</i>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Unrestricted funds:					
General funds	360,463	82,760	(79,550)	6,000	369,673
Revaluation Reserves:					
Total funds	<u>366,463</u>	<u>82,760</u>	<u>(79,550)</u>	<u>-</u>	<u>369,673</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Mission projects in Mexico (to cover the cost of building projects)

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	330,513	330,513
Net current assets	39,160	39,160
	<u>369,673</u>	<u>369,673</u>

Spa View Community Church
Notes to the Accounts

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020	2020	2019	2019
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

Pension commitments

	2020	2019
	£	£
The pension cost charge to the company amounted to:	<u><u>2,079</u></u>	<u><u>1,703</u></u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital' thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities

for the year ended 30 September 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
General offerings, income and donations	81,498	-	81,498	88,803
	<u>81,498</u>	<u>-</u>	<u>81,498</u>	<u>88,803</u>
Other				
Grants	-	-	-	270
Other income	1,262	-	1,262	1,903
	<u>1,262</u>	<u>-</u>	<u>1,262</u>	<u>2,173</u>
Total income and endowments	82,760	-	82,760	90,976
Expenditure on:				
Other expenditure				
Evangelism & Missions	7,883	-	7,883	9,571
	<u>7,883</u>	<u>-</u>	<u>7,883</u>	<u>9,571</u>
Employee costs				
Salaries/wages	45,166	-	45,166	38,863
Pension costs	2,079	-	2,079	1,703
Staff training	140	-	140	736
	<u>47,385</u>	<u>-</u>	<u>47,385</u>	<u>41,302</u>
Motor and travel costs				
Travel and subsistence	335	-	335	665
	<u>335</u>	<u>-</u>	<u>335</u>	<u>665</u>
Premises costs				
Rates	69	-	69	185
Light, heat and power	5,405	-	5,405	3,241
Premises insurances	1,633	-	1,633	1,720
Premises repairs and maintenance	5,792	-	5,792	2,402
	<u>12,899</u>	<u>-</u>	<u>12,899</u>	<u>7,548</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings & equipment	1,054	-	1,054	1,318
Software, IT support and related costs	1,382	-	1,382	1,189
Stationery and printing	327	-	327	242
Sundry expenses	7,325	-	7,325	15,325
Telephone, fax and broadband	-	-	-	246
	<u>10,088</u>	<u>-</u>	<u>10,088</u>	<u>18,320</u>
Legal and professional costs				
Accountancy and bookkeeping	960	-	960	919
	<u>960</u>	<u>-</u>	<u>960</u>	<u>919</u>
Total of expenditure of other costs	79,550	-	79,550	78,325

Spa View Community Church
Detailed Statement of Financial Activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Total expenditure	79,550	-	79,550	78,325
Net gains on investments	-	-	-	-
	<u>3,210</u>	<u>-</u>	<u>3,210</u>	<u>12,651</u>
Net income				
Transfers between funds	6,000	(6,000)	-	-
	<u>9,210</u>	<u>(6,000)</u>	<u>3,210</u>	<u>12,651</u>
Net income before other gains/(losses)				
Other Gains	-	-	-	-
	<u>9,210</u>	<u>(6,000)</u>	<u>3,210</u>	<u>12,651</u>
Net movement in funds	<u>9,210</u>	<u>(6,000)</u>	<u>3,210</u>	<u>12,651</u>
Reconciliation of funds:				
Total funds brought forward	360,463	6,000	366,463	353,812
	<u>369,673</u>	<u>-</u>	<u>369,673</u>	<u>366,463</u>
Total funds carried forward	<u>369,673</u>	<u>-</u>	<u>369,673</u>	<u>366,463</u>