

**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 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 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

## **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**

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

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

**for the year ended 30 September 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	87,377	89,140
<b>Gross income for the year</b>	<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
<b>Total expenditure for the year</b>	<u>87,456</u>	<u>87,362</u>
Net (expenditure)/income before tax for the year	(79)	1,778
<b>Net (expenditure )/income for the year</b>	<u><u>(79)</u></u>	<u><u>1,778</u></u>

**Spa View Community Church**  
**Balance Sheet**

**at 30 September 2022**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(79)	1,778
<b>Adjustments for:</b>		
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
<b>Net cash used in operating activities</b>	<u>(7,610)</u>	<u>(1,081)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	5,071	5,247
<b>Net cash from/(used in) investing activities</b>	<u>5,071</u>	<u>(1,670)</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(2,539)	(2,751)
<b>Cash and cash equivalents at the beginning of the year</b>	36,744	39,495
<b>Cash and cash equivalents at the end of the year</b>	<u>34,205</u>	<u>36,744</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	34,255	36,744
	<u>34,255</u>	<u>36,744</u>

**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.



### **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**

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

**4 Income from donations and legacies**

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

**5 Other income**

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

**Spa View Community Church**  
**Notes to the Accounts**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**8 Staff costs**

	<b>2022</b>	<b>2021</b>
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**

	<b>Land and buildings</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 October 2021	326,296	54,989	381,285
At 30 September 2022	<u>326,296</u>	<u>54,989</u>	<u>381,285</u>
<b>Depreciation and impairment</b>			
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>
<b>Net book values</b>			
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**

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

**11 Creditors:**

amounts falling due within one year

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

**12 Movement in funds**

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

**13 Analysis of net assets between funds**

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

#### 14 Commitments

##### *Operating lease commitments*

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>Land and</b>	<b>Other</b>	<b>Land and</b>	<b>Other</b>
	<b>buildings</b>		<b>buildings</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating leases with expiry date:				

##### *Pension commitments*

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>			
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>
<b>Total income and endowments</b>	<b>87,377</b>	<b>87,377</b>	<b>89,140</b>
<b>Expenditure on:</b>			
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	1,782	1,782	2,227
Bank charges	10	10	-
Software, IT support and related costs	3,344	3,344	3,840
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**

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