

**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  
Hackenthorne  
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 15<sup>th</sup> 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.

**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 been 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.



## **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

### **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**

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Income	110,532	92,742
<b>Gross income for the year</b>	<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
<b>Total expenditure for the year</b>	<u>103,883</u>	<u>93,592</u>
Net income/(expenditure) before tax for the year	6,649	(850)
<b>Net income /(expenditure )for the year</b>	<u><u>6,649</u></u>	<u><u>(850)</u></u>

**Spa View Community Church****Balance Sheet****at 30 September 2024**

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income/(expenditure) per Statement of Financial Activities</b>	6,649	(850)
<b>Adjustments for:</b>		
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
<b>Net cash used in operating activities</b>	<u>(6,318)</u>	<u>(2,615)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	10,882	8,491
<b>Net cash from investing activities</b>	<u>10,882</u>	<u>4,997</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	4,564	2,382
<b>Cash and cash equivalents at the beginning of the year</b>	36,677	34,255
<b>Cash and cash equivalents at the end of the year</b>	<u>41,241</u>	<u>36,637</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	41,241	36,677
	<u>41,241</u>	<u>36,677</u>

**for the year ended 30 September 2024****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.

**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**

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

**4 Income from donations and legacies**

	<b>Unrestricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
General offerings, income and donations	99,650	99,650	84,251
	<b>99,650</b>	<b>99,650</b>	<b>84,251</b>

**5 Other income**

	<b>Unrestricted 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other income	10,801	10,801	8,430
Bank interest received	81	81	61
	<b>10,882</b>	<b>10,882</b>	<b>8,491</b>

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

**6 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

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

**10 Staff costs**

	<b>2024</b>	<b>2023</b>
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**

	<b>Land and buildings</b>	<b>Fixtures &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
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>
<b>Depreciation</b>			
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>
<b>Net book values</b>			
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**

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

**13 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	370,523	110,532	(103,883)	377,172
<b>Total funds</b>	<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	<u>44,902</u>	<u>44,902</u>
	<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 funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>			
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>
<b>Total income and endowments</b>	<b>110,532</b>	<b>110,532</b>	<b>92,742</b>
<b>Expenditure on:</b>			
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
<b>Total of expenditure on raising funds</b>			
Charitable activities	4,816	4,816	5,811
Honorarium	-	-	500
	<u>4,816</u>	<u>4,816</u>	<u>6,311</u>
<b>Total of expenditure on charitable activities</b>			
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>
<b>Total of expenditure of other costs</b>	<u>97,911</u>	<u>97,911</u>	<u>87,074</u>
<b>Total expenditure</b>	<u>103,883</u>	<u>103,883</u>	<u>93,592</u>
Net gains on investments	-	-	-
<b>Net income/(expenditure)</b>	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
<b>Net income/(expenditure) before other gains/(losses)</b>	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
Other Gains	-	-	-
<b>Net movement in funds</b>	<u>6,649</u>	<u>6,649</u>	<u>(850)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	370,523	370,523	371,373
<b>Total funds carried forward</b>	<u>377,172</u>	<u>377,172</u>	<u>370,523</u>