

# SUNNYHILL CHURCH

England & Wales · Charity number 1161294

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-04-15

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

## Contact

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**Address** Sunnyhill Church  
Wareham Road  
Corfe Mullen  
Wimborne  
BH21 3LE

**Phone** 01202805683

**Email** [office@sunnyhill.church](mailto:office@sunnyhill.church)

**Website** [sunnyhill.church](http://sunnyhill.church)

## Activities

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**Objects:** THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN POOLE, DORSET AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit. In order to achieve its objective, Sunnyhill Church has established itself a multi-campus mission focused church in Poole.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- China
- Uganda
- Bournemouth
- Dorset
- Poole

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£351,112	£299,123	-	-
2024-03-31	£304,135	£299,574	-	-
2023-03-31	£270,930	£245,600	-	-
2022-03-31	£247,121	£230,716	-	-
2021-03-31	£266,998	£253,323	-	-

## Trustees

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Name	Role	Appointed
<b>DANIEL JACKSON</b>	Chair	2015-04-15
Dominic Jason Bird		2022-10-03
Matthew Mellor		2015-04-15
Simon Edward Lincoln		2023-04-25

**SUNNYHILL CHURCH**

England & Wales - Charity number 1161294

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# Accounts

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SUNNYHILL CHURCH

ANNUAL REPORT  
AND  
ACCOUNTS  
YEAR END 31 MARCH 2025

Charitable Incorporated Organisation  
Charity Number: 1161294



**Caladine**  
Chartered Certified Accountants

## *Statutory Information:*

**Charitable Incorporated Organisation Registration Number:**  
1161294 (Constitution last amended: 17/11/17)

**Registered Address:**

Sunnyhill Church  
Wareham Road  
Corfe Mullen  
BH21 3LE

**Finance Office:**

Sunnyhill Church, 117 Aspen Gardens, Poole, BH12 4DQ

**Trustees:**

Dominic Bird  
Daniel Jackson (Chair)  
Matthew Mellor (Secretary & Treasurer)  
Simon Lincoln

**Senior Leadership Team (Spiritual Leaders):**

Dominic & Louise Bird  
Adam & Catherine ('Fru') Bird  
Colin & Joanna Mengell  
Kevin Sissons (appointed 05/01/25)  
Phillip Coleman (appointed 11/01/26)

**Staff**

Adam Bird – Ferndown Campus Pastor  
Dominic Bird – Lead Pastor  
Louise Bird – Co-Lead Pastor/Ministry Director  
Jo Jackson – Operations Manager  
Emmy Fennell – Youth Worker  
Sophie Parker – Kids Worker (appointed 09/04/24)

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA  
Lloyds Bank plc., 25 Gresham Street, London EC2V 7HN  
The Charity Bank Ltd, Fosse House, 182 High Street, Tonbridge, TN9 1BE

**Solicitors:**

Emma Moody, Womble Bond Dickinson, St Ann's Wharf, 112 Quayside. Newcastle upon Tyne, NE1 3DX

**Independent Examiner:**

John Caladine FCCA CTA FCIE, Caladine Limited, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, ME19 4TA

# Trustees Annual Report

## Our Purpose:

We are Sunnyhill.

Sunnyhill is a multisite church with campuses currently in Poole, Ferndown and Corfe Mullen.

We are a vibrant, contemporary, multisite church that is faith-filled, life-fuelled, fun loving and passionate about Jesus. Church to us isn't about stuffy religious practices, but it's about people expressing life and faith in Jesus.

Our purpose is simple; we are here 'For The One'. We focus our lives on loving and bringing honour to Jesus ('The One') and the best way we can do this, is by loving and making Him known to anybody ('the one') who hasn't experienced Him yet. We believe that in doing these things we're living out Jesus' New Commandment (see John 13:34). We do this both within the Dorset region and beyond.

## Our Values:

**Generosity:** We are so inspired by the goodness of God that the only fitting response to all He has done is to live generously. We know the world of the generous gets bigger and bigger so therefore we live generously by being faithful in our giving, selfless in our serving and cheerful in our attitude.

**Innovation:** The first thing we learn about God in the Bible is that He is a creator. The first thing we learn about us in the Bible is that we're made in His image. We think innovation and creativity reflect the heart of God and as a result believe that church should be the most innovative place on earth. Therefore, we celebrate innovation by being creative, fearless and fresh in the expression of our faith.

**Growth:** We think growth matters. We are not content to maintain church, we want to grow and flourish deep and wide both spiritually and numerically. Every one matters, so we champion growth by creating healthy community that is both missional at its heart and invitational in its ethos.

**Excellence:** For us, excellence is not about perfection but it's about doing the best with what we have. We want to do our best, be our best, live our best because we believe God is worth it and because we believe people who don't know God yet are worth it. We pursue excellence by cultivating a 'can-do' attitude, nurturing a pure heart and living to inspire others to do the same.

**Next Generation:** We believe the Next Generation are key to the plans and purposes of God, they don't have to wait. We want to raise them, equip them and release them to be all that God has called them to be. That said, Next Gen for us isn't all about kids and youth, it's about being a generation oriented and passionate about the next thing God is doing. We build for the Next Gen by being young at heart, vibrant and brave.

## Lead Pastor's Overview

For the financial year to 31 March 2025 Sunnyhill Church have seen growth in our congregation and have entered 2025 with the desire to grow in all areas.

We continue to search for a permanent physical home for the church in the form of a building for our Poole Campus. The search is on going, for the right building, in the right location, at the right price in order to outwork our missional aims. During this year we were also informed of the decision from Central Hall Trust to bring an end to their financial support at the end of March 2025 and an end to our license to occupy Central Hall at the end of March 2026. This upcoming change increased our urgency to find a new home. Despite looking at multiple buildings in the area, there hasn't been anything that is suitable for our purposes become available yet.

Throughout this year we have continued to invest in our Small groups, and our 'Take 5' daily bible reading devotional. We have provided opportunities for growth through our Alpha Course (new believers) and also in running a Freedom in Christ course, alongside a wide variety of ministry events. We saw growth in our community and throughout 2024/25 we baptized 20 people at our Summer Beach Baptisms and our Winter Baptism services.

During this year the wealth of experience in our Staff and Senior Leadership Teams grew. Following a successful interview in March 2024, we were excited that Sophie Parker was appointed as Kids Worker in April 2024, working in a parttime role, to complement our Youth Oversight and completing our Next Gen Staff Team. In January 2025, we welcomed Kevin Sissons into our Senior Leadership Team, following a period of observation within the team, bringing further strength to the team.

We were able to invest in the ministry development of our leadership team throughout 2024, with the opportunity to attend ACMC- a conference for the leaders within the Apostolic Church UK, and took our worship team to volunteer at this great event – sharing their incredible talents within the wider church community. A further opportunity was given, as we attended Shout 2024 – a conference that we were able to take our leadership alongside emerging young leaders from within Sunnyhill – investing into our future.

In June 2024, we hosted a 'Dreambuilders Celebration' at Moorlands College, for those in our congregation who are committed to Serve, Sow and Pray into the life of our church. The evening gave us the opportunity to celebrate our volunteers, who pour into Sunnyhill, feedback to our congregation including financial reports and also inspire them for the year to come.

Summer 2024, saw an increased program for the Next Generation, both as outreach events and ministry time. In August 2024, Poole and Ferndown Campus welcomed 88 kids, from Reception to Year 6 ages, to a Community Kid's Club – a three-day holiday club, looking at making a difference in our local communities. Alongside our Youth Ministry taking 9 young people to 'Limitless' an exciting Christian Youth Festival at the beginning of August – giving them an opportunity to go deeper into their faith and build community amongst their peers.

Two years into the five-year plan of Summer Camp, we were unable to return to the venue we had used previously alongside Hants and Dorset Christian Camps (H&DCC), and we went on the search for a new venue. We were hugely excited to find Lockerley Water Farm near Romsey, Hampshire, a purpose built site for church and youth camps, managed and maintained by Hampshire Christian Trust and were able to run a successful Summer Camp in September 2024 there. Summer camp brought the valuable intangible benefit of people feeling part of the community.

Dom & Loo

Dom & Loo Bird  
Lead Pastors

## *Charitable Objects:*

The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## *Organisational Structure, Governance and Management:*

Sunnyhill Church is a Charitable Incorporated Organisation (CIO), governed by a constitution and lead by a team of Trustees. As per the constitution the "Spiritual Leaders" (Senior Leadership Team) are responsible between them and recognised by the Church Fellowship as responsible for the spiritual leadership of the Church Fellowship. The day-to-day running of the organisation is handled by the Staff Team. The charity is therefore led by the Trustees and Senior Leadership Team. The officials (Chair and Secretary/Treasurer) are currently also involved in the day-to-day management of the charity. Remuneration for staff, including members of key management, is set by a Subgroup of non-salaried Trustees called the "Salary Review Board" (SRB).

Trustees are appointed by the Trustees, according to the rules set out in the constitution. New trustees are invited to attend a trustee meeting in an observatory capacity, and given information about Sunnyhill, including its policies and procedures, and the Charity Commission guide 'the essential trustee'.

## *Financial Review:*

At the end of the financial year the charity reports a healthy financial position, evidenced by income exceeding budget and expenditure falling below budgeted expectation.

The majority of the charity's income comes through the voluntary giving of those attending the church, all income for the year was £351,112 (23/24: £304,135). All expenditure relates to the furtherance of the charities aims £299,123 (23/24 £299,574).

The charity seeks to hold in reserve three month's full expenditure (£75,000). At the close of the current financial year the reserves policy was met. Although not all funds were held as unrestricted general cash balances, the charity holds significant designated funds as cash balances that could be used to meet any short term cash reserve requirements. At the year end, total reserves were £1,182,306, of which £98,581 were restricted and a further £948,241 was designated.

## *Risks and policies:*

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. This includes the current policies which are reviewed and updated regularly, including: Finance Operating Procedures, Volunteer Policy, Hardship/Grants Policy, Complaints Procedure, Paying Staff /Recruitment, Investment Policy and the Risk Assessment Policy. The grants policy includes the desire to give 10% of voluntary income away as an organisation tithe. The charity does not hold complex investments or financial instruments and social investments are made as the fund allows depending upon the fit with charity's aims. Sunnyhill is heavily reliant upon volunteers in all of its activities to an unquantifiable extent, for which the trustees and senior leaders are grateful.

## Public Benefit Statement:

The Trustees are aware of the Charities Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Trustees believe that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers; and
- promoting Christian values and service by partners of the church to the community, for the benefit of individuals and society as a whole.

## Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

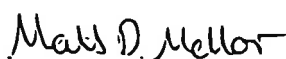
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval

The annual report and accounts were approved by the trustees on 29 January 2026, and is signed below on their behalf:



Matt Mellor  
(Secretary/Treasurer)



Danny Jackson  
(Chair)

# SUNNYHILL CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNNYHILL CHURCH

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I report to the Trustees on my examination of the financial statements of Sunnyhill Church (the charity) for the year ended 31 March 2025.

### **Responsibilities and basis of report**

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### **Independent examiner's statement**


Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**John Caladine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Date: .....

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	288,253	21,038	309,291	260,707	10,982	271,689
Charitable activities	4	11,355	-	11,355	7,403	61	7,464
Investments	5	29,309	-	29,309	24,279	-	24,279
Other income	6	1,157	-	1,157	703	-	703
<b>Total income</b>		<u>330,074</u>	<u>21,038</u>	<u>351,112</u>	<u>293,092</u>	<u>11,043</u>	<u>304,135</u>
<b>Expenditure on:</b>							
Charitable activities	7	280,923	18,200	299,123	285,277	14,297	299,574
<b>Total expenditure</b>		<u>280,923</u>	<u>18,200</u>	<u>299,123</u>	<u>285,277</u>	<u>14,297</u>	<u>299,574</u>
<b>Net income and movement in funds</b>		49,151	2,838	51,989	7,815	(3,254)	4,561
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>1,034,574</u>	<u>95,743</u>	<u>1,130,317</u>	<u>1,026,759</u>	<u>98,997</u>	<u>1,125,756</u>
<b>Fund balances at 31 March 2025</b>		<u><u>1,083,725</u></u>	<u><u>98,581</u></u>	<u><u>1,182,306</u></u>	<u><u>1,034,574</u></u>	<u><u>95,743</u></u>	<u><u>1,130,317</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	14		20,864		20,178
Investments	15		13,938		20,000
			<u>34,802</u>		<u>40,178</u>
<b>Current assets</b>					
Inventories	16	3,137		2,065	
Trade and other receivables	17	18,707		31,480	
Cash at bank and in hand		1,140,504		1,073,369	
		<u>1,162,348</u>		<u>1,106,914</u>	
<b>Current liabilities</b>	18	(14,844)		(16,775)	
			<u>1,147,504</u>		<u>1,090,139</u>
<b>Net current assets</b>					
			<u>1,182,306</u>		<u>1,130,317</u>
<b>Total assets less current liabilities</b>					
			<u>1,182,306</u>		<u>1,130,317</u>
<b>The funds of the charity</b>					
Restricted income funds	21		98,581		95,743
Unrestricted funds	22		1,083,725		1,034,574
			<u>1,182,306</u>		<u>1,130,317</u>

The financial statements were approved by the Trustees on 29 January 2026



Mr D Jackson (Chair)  
Trustee

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Sunnyhill Church is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The Charity's registered number is 1161294 and was first registered on 15 April 2015. The principal address of the Charity is as shown on the Legal and Administrative information page.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and Equipment	Over 5 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Inventories

Stocks of goods are stated at the lower of cost or net realisable value.

##### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	276,253	21,038	297,291	248,707	10,982	259,689
Grants	12,000	-	12,000	12,000	-	12,000
	<u>288,253</u>	<u>21,038</u>	<u>309,291</u>	<u>260,707</u>	<u>10,982</u>	<u>271,689</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Church activities</b>						
Event income	11,355	-	11,355	7,403	61	7,464
	<u>11,355</u>	<u>-</u>	<u>11,355</u>	<u>7,403</u>	<u>61</u>	<u>7,464</u>

#### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	29,309	24,279
	<u>29,309</u>	<u>24,279</u>

#### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,157	703
	<u>1,157</u>	<u>703</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Expenditure on charitable activities

	<b>Church activities</b>	Church activities
	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	158,451	130,572
Depreciation and impairment	16,109	41,401
Staff costs & expenses	5,111	3,939
Apostolic Church levy	7,944	6,528
Church activities	18,375	18,245
World mission	5,133	4,710
Evangelism	7,849	7,723
Football	3,605	3,257
Premises hire	27,825	30,963
Building costs	-	18
Equipment & software	7,971	12,095
Maintenance & utilities	231	389
Cleaning	44	135
Summer camp	9,962	13,378
	<u>268,610</u>	<u>273,353</u>
Grant funding of activities (see note 8)	17,151	10,161
<b>Share of support and governance costs (see note 9)</b>		
Support	5,823	6,542
Governance	7,539	9,518
	<u>299,123</u>	<u>299,574</u>
<b>Analysis by fund</b>		
Unrestricted funds	280,923	285,277
Restricted funds	18,200	14,297
	<u>299,123</u>	<u>299,574</u>

#### 8 Grants payable

	<b>Church activities</b>	Church activities
	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
Grants to institutions:		
Grants to UK charities	6,650	690
Grants to individuals	10,501	9,471
	<u>17,151</u>	<u>10,161</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Support costs allocated to activities

	2025 £	2024 £
Advertising and communication	908	2,256
Administration and other costs	2,283	1,863
Insurance	2,632	2,423
Governance costs	7,539	9,518
	<u>13,362</u>	<u>16,060</u>
<u>Analysed between:</u>		
Church activities	<u>13,362</u>	<u>16,060</u>
<b>Governance costs comprise:</b>	<b>2025 £</b>	<b>2024 £</b>
Independent examination	3,400	3,236
Other governance costs	4,139	6,282
	<u>7,539</u>	<u>9,518</u>

Independent examination fees listed above includes payments to the independent examiner of £1,450 (2024: £1,416) for independent examination work and £1,950 (2024: £1,820) for other accountancy services.

#### 10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	9,865	10,711
Impairment of social investments	-	30,690
	<u></u>	<u></u>

#### 11 Trustees

Total donations made by the Trustees to the charity during the year were £15,898 (2024: £18,035).

Mr D Bird, trustee, is employed by the Church as lead Pastor. His wife is also employed as Ministry Director. Their gross remuneration was £40,752 and £18,697 respectively, with Employer's Pension Contributions of £13,651 and £2,293 respectively. The payments are permitted by the Church's Constitution and are considered in the best interest of our activities.

#### 12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>6</u>	<u>5</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	132,148	116,911
Social security costs	5,713	5,513
Other pension costs	20,590	8,148
	<u>158,451</u>	<u>130,572</u>

The Church is indebted to the many volunteers who serve in various categories.

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel (which includes gross pay, pension and employers national insurance contributions) was as follows:

	2025 £	2024 £
Aggregate compensation	<u>103,664</u>	<u>99,776</u>

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 14 Property, plant and equipment

Cost	Fixtures, fittings and Equipment £
At 1 April 2024	91,836
Additions	10,551
At 31 March 2025	<u>102,387</u>
<b>Depreciation and impairment</b>	
At 1 April 2024	71,658
Depreciation charged in the year	9,865
At 31 March 2025	<u>81,523</u>
<b>Carrying amount</b>	
At 31 March 2025	<u>20,864</u>
At 31 March 2024	<u>20,178</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Fixed asset investments

		Other investments £
<b>Cost or valuation</b>		
At 1 April 2024 & 31 March 2025		20,000
<b>Carrying amount</b>		
At 31 March 2025		20,000
At 31 March 2024		20,000
Other investments comprise:	<b>Notes</b>	<b>2025 £</b>
Investments in subsidiaries	<b>25</b>	13,938
		<b>2024 £</b>
		20,000

Fixed asset investments comprise a concessionary loan made to the charity's subsidiary, Community Rhythms (a Community Interest Company). The loan was interest free and unsecured.

Following the difficult circumstances that arose as a result of Covid-19, Community Rhythms CIC has ceased trading and will soon be struck off. The loan has been written down to the amount that the trustees consider should be recoverable.

### 16 Inventories

	2025 £	2024 £
Stock	3,137	2,065

### 17 Trade and other receivables

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other receivables	10,440	22,378
Prepayments and accrued income	8,267	8,269
	18,707	30,647
<b>Amounts falling due after more than one year:</b>	<b>£</b>	<b>£</b>
Other receivables	-	833
<b>Total debtors</b>	<b>18,707</b>	<b>31,480</b>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 18 Current liabilities

	Notes	2025 £	2024 £
Other taxation and social security		-	2,845
Deferred income	19	3,091	2,693
Trade payables		8,353	5,713
Accruals		3,400	5,524
		<u>14,844</u>	<u>16,775</u>

### 19 Deferred income

	2025 £	2024 £
Other deferred income	<u>3,091</u>	<u>2,693</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>3,091</u>	<u>2,693</u>
Movements in the year:		
Deferred income at 1 April 2024	2,693	3,275
Released from previous periods	(2,693)	(3,350)
Resources deferred in the year	<u>3,091</u>	<u>2,768</u>
Deferred income at 31 March 2025	<u>3,091</u>	<u>2,693</u>

### 20 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>20,590</u>	<u>8,148</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Future Fund	72,579	-	-	72,579
Evangelism Fund	1,538	-	(278)	1,260
Miscellaneous Restricted Fund	830	10,713	(11,330)	213
Research Trip Fund	5,642	-	-	5,642
World Mission Fund	15,154	10,325	(6,592)	18,887
	<u>95,743</u>	<u>21,038</u>	<u>(18,200)</u>	<u>98,581</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
Future Fund	72,579	-	-	72,579
Evangelism Fund	3,895	-	(2,357)	1,538
Miscellaneous Restricted Fund	1,940	1,100	(2,210)	830
Research Trip Fund	5,642	-	-	5,642
World Mission Fund	14,941	9,943	(9,730)	15,154
	<u>98,997</u>	<u>11,043</u>	<u>(14,297)</u>	<u>95,743</u>

Future Fund: This fund is for future expenditure on the purchase of new premises for Sunnyhill Church meetings.

Evangelism Fund: This fund was created when we were part of the Apostolic Church by a restricted donation for Evangelism. When we became our own Charity, this fund was transferred over from the Apostolic Church.

Miscellaneous Restricted Funds: This fund handles transient restricted funds.

Research Trip Fund: The fund was created at the end of 2016/17 financial year with a restricted donation for a learning trip to investigate how American Churches (especially c3 San Diego) manage multi service, Church growth, intern program etc. Any funds remaining should be used for the football team ministry.

World Mission Fund: This holds some restricted donations given specially for World Mission (outside UK), we also use this fund for the processing of disaster appeals,

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Building Fund	887,980	-	-	887,980
Football Fund	323	2,731	(2,793)	261
Contingency Fund	60,000	-	-	60,000
General funds	86,271	327,343	(278,130)	135,484
	<u>1,034,574</u>	<u>330,074</u>	<u>(280,923)</u>	<u>1,083,725</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
Building Fund	887,980	-	-	887,980
Football Fund	263	3,429	(3,369)	323
Contingency Fund	60,000	-	-	60,000
General funds	78,516	289,663	(281,908)	86,271
	<u>1,026,759</u>	<u>293,092</u>	<u>(285,277)</u>	<u>1,034,574</u>

**Building Fund:** The fund was created at the end of 2016/17 to kick start a capital project to acquire a permanent site for Sunnyhill. It includes the gain on the property sold in 2018/19 to generate funds for a future property purchase.

**Evangelism Fund:** Money set aside for future expenditure on evangelistic opportunities.

**Football Fund:** This is used for the day-to-day operations of the Church football ministry.

**Contingency Fund:** This is the amount set aside with respect to our current reserves policy, as outlined in the Trustees report.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Property, plant and equipment	20,864	-	20,864
Investments	13,938	-	13,938
Current assets/(liabilities)	1,048,923	98,581	1,147,504
	<u>1,083,725</u>	<u>98,581</u>	<u>1,182,306</u>
	<u><u>1,083,725</u></u>	<u><u>98,581</u></u>	<u><u>1,182,306</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Property, plant and equipment	20,178	-	20,178
Investments	20,000	-	20,000
Current assets/(liabilities)	994,396	95,743	1,090,139
	<u>1,034,574</u>	<u>95,743</u>	<u>1,130,317</u>
	<u><u>1,034,574</u></u>	<u><u>95,743</u></u>	<u><u>1,130,317</u></u>

#### 24 Related party transactions

At the year end there was a loan to the subsidiary company outstanding. The amount receivable at the year end was £13,938 (2024: £20,000), following an impairment review.

The Trustees note contains details of disclosable transactions with the trustees.

#### 25 Subsidiaries

On the 1st April 2018 Sunnyhill Church acquired a trading subsidiary, being Community Rhythms, a community interest company (CIC), company number 08769741. Sunnyhill Church owns the two shares in the CIC, paying a £nil consideration for the acquisition. As outlined elsewhere in these accounts, the CIC is no longer carrying out its primary activities and will be wound up in due course. The results for the year ended 31 March 2025 are set out below:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Community Rhythms CIC	England	Retail	Ordinary	100.00	

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 25 Subsidiaries (Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

<b>Name of undertaking</b>	<b>Profit/(Loss)</b>	<b>Capital and Reserves</b>
	<b>£</b>	<b>£</b>
Community Rhythms CIC	5,242	(8)

In accordance with FRS102 SORP Appendix 3 A.11 the subsidiary financial result has not been consolidated into Sunnyhill accounts as the combined income is below the consideration threshold of £1,000,000.

**SUNNYHILL CHURCH**

England & Wales - Charity number 1161294

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# Accounts

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SUNNYHILL CHURCH

ANNUAL REPORT  
AND  
ACCOUNTS  
YEAR END 31 MARCH 2024

Charitable Incorporated Organisation  
Charity Number: 1161294



## *Statutory Information:*

**Charitable Incorporated Organisation Registration Number:**  
1161294 (Constitution last amended: 17/11/17)

**Registered Address:**

Sunnyhill Church  
Wareham Road  
Corfe Mullen  
BH21 3LE

**Finance Office:**

Sunnyhill Church, 117 Aspen Gardens, Poole, BH12 4DQ

**Trustees:**

Dominic Bird  
Daniel Jackson (Chair)  
Matthew Mellor (Secretary & Treasurer)  
Simon Lincoln (appointed 25/04/23)

**Senior Leadership Team (Spiritual Leaders):**

Dominic & Louise Bird  
Adam & Catherine ('Fru') Bird  
Colin & Joanna Mengell  
Kevin Sissons (appointed 05/01/25)

**Staff**

Adam Bird – Ferndown Campus Pastor  
Dominic Bird – Lead Pastor  
Louise Bird – Co-Lead Pastor/Ministry Director  
Jo Jackson – Operations Manager (appointed 01/05/23)  
Emmy Fennell – Youth Worker (appointed 05/09/23)  
Sophie Parker – Kids Worker (appointed 09/04/24)

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA  
Lloyds Bank plc., 25 Gresham Street, London EC2V 7HN  
The Charity Bank Ltd, Fosse House, 182 High Street, Tonbridge, TN9 1BE

**Solicitors:**

Emma Moody, Womble Bond Dickinson, St Ann's Wharf, 112 Quayside. Newcastle upon Tyne, NE1 3DX

**Independent Examiner:**

John Caladine FCCA CTA FCIE, Caladine Limited, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, ME19 4TA

# Trustees Annual Report

## Our Purpose:

We are Sunnyhill.

Sunnyhill is a multisite church with campuses currently in Poole, Ferndown and Corfe Mullen.

We are a vibrant, contemporary, multisite church that is faith-filled, life-fuelled, fun loving and passionate about Jesus. Church to us isn't about stuffy religious practices, but it's about people expressing life and faith in Jesus.

Our purpose is simple; we are here 'For The One'. We focus our lives on loving and bringing honour to Jesus ('The One') and the best way we can do this, is by loving and making Him known to anybody ('the one') who hasn't experienced Him yet. We believe that in doing these things we're living out Jesus' New Commandment (see John 13:34). We do this both within the Dorset region and beyond.

## Our Values:

**Generosity:** We are so inspired by the goodness of God that the only fitting response to all He has done is to live generously. We know the world of the generous gets bigger and bigger so therefore we live generously by being faithful in our giving, selfless in our serving and cheerful in our attitude.

**Innovation:** The first thing we learn about God in the Bible is that He is a creator. The first thing we learn about us in the Bible is that we're made in His image. We think innovation and creativity reflect the heart of God and as a result believe that church should be the most innovative place on earth. Therefore, we celebrate innovation by being creative, fearless and fresh in the expression of our faith.

**Growth:** We think growth matters. We are not content to maintain church, we want to grow and flourish deep and wide both spiritually and numerically. Every one matters, so we champion growth by creating healthy community that is both missional at it's heart and invitational in its ethos.

**Excellence:** For us, excellence is not about perfection but it's about doing the best with what we have. We want to do our best, be our best, live our best because we believe God is worth it and because we believe people who don't know God yet are worth it. We pursue excellence by cultivating a 'can-do' attitude, nurturing a pure heart and living to inspire others to do the same.

**Next Generation:** We believe the Next Generation are key to the plans and purposes of God, they don't have to wait. We want to raise them, equip them and release them to be all that God has called them to be. That said, Next Gen for us isn't all about kids and youth, it's about being generation oriented and passionate about the next thing God is doing. We build for the Next Gen by being young at heart, vibrant and brave.

## Lead Pastor's Overview

For the financial year to 31 March 2024 Sunnyhill Church have seen growth in our congregation and have entered 2024 with the desire to grow in all areas.

We continue to search for a permanent physical home for the church in the form of a building for our Poole Campus. The search is on going, for the right building, in the right location, at the right price in order to outwork our missional aims. Following the closure of "Lounge One" coffee shop, run by our trading entity "Community Rhythms CIC in December 2022, this year saw that space sub-let until the end of our current lease in January 2025, in order to mitigate the financial impact of the closure.

Throughout this year we have continued to invest in our Small groups, and our 'Take 5' daily bible reading devotional. We have provided opportunities for growth through our Alpha Course (new believers) and a wide variety of ministry events.

In May 2023, we hosted a 'Dreambuilders Celebration', for those in our congregation who are committed to Serve, Sow and Pray into the life of our church. The evening gave us the opportunity to celebrate our volunteers, who pour into Sunnyhill, feedback to our congregation and also inspire them for the year to come.

Following the successful introduction of a Summer Camp in 2022, it was agreed that this had been successful time for the congregation to grow together, strengthening relationships and embedding in the culture of the organization. It enabled people to feel well connected, better themselves and improved the whole community. In fact, the camp felt like confirmation that the 5 year plan for Summer Camps was right for our congregation. In August 2023, we worked alongside Hants and Dorset Christian Camps (H&DCC) once again to bring our congregation Summer Camp 2023.

With the growth of the church community and its recovery from COVID-19 we saw the desire of our congregation to reach beyond our own community, and saw an opportunity to host an outreach event. At the event we hosted Mark Ritchie, a comedian and evangelist, the event with an audience of over 300, saw 38 people give their lives to Jesus. Throughout 2023/24 we baptized 20 people at our Summer Beach Baptisms and our Winter Baptism services.

During this year we were pleased to grow our Trustees and Staff . We were excited to announce the appointment of Simon Lincoln to our trustee board in April 2023, bringing additional strength to our trustees. Then in May we welcome Joanne Jackson as our Operations Manager. This role was not the same as that of our previous Operations Pastor and this has been of great benefit to the organization. In 2023, we said goodbye to a great Volunteer Kids Leader and on review we decided that we wanted to invest in our next generation, and that this role would not be one person to head up our Kids and Youth Work, but instead two roles, ensuring that each had a heart for their individual ministries. In September 2023, we welcomed Emmy Fennell to the team as our Youth Oversight and were interviewing for the Kids Worker at the end of March 2024, who has at the time of writing has been successfully appointed.

Dom & Loo

Dom & Loo Bird  
Lead Pastors

## *Charitable Objects:*

The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## *Organisational Structure, Governance and Management:*

Sunnyhill Church is a Charitable Incorporated Organisation (CIO), governed by a constitution and lead by a team of Trustees. As per the constitution the "Spiritual Leaders" (Senior Leadership Team) are responsible between them and recognised by the Church Fellowship as responsible for the spiritual leadership of the Church Fellowship. The day-to-day running of the organisation is handled by the Staff Team. The charity is therefore led by the Trustees and Senior Leadership Team. The officials (Chair and Secretary/Treasurer) are currently also involved in the day-to-day management of the charity. Remuneration for staff, including members of key management, is set by a Subgroup of non-salaried Trustees called the "Salary Review Board" (SRB).

Trustees are appointed by the Trustees, according to the rules set out in the constitution. New trustees are invited to attend a trustee meeting in an observatory capacity, and given information about Sunnyhill, including its policies and procedures, and the Charity Commission guide 'the essential trustee'.

## *Financial Review:*

At the end of the financial year the charity reports a healthy financial position, evidenced by income exceeding budget and expenditure falling below budgeted expectation.

The majority of the charity's income comes through the voluntary giving of those attending the church, all income for the year was £304,135 (22/23: £270,930). All expenditure relates to the furtherance of the charities aims £299,574 (22/23 £245,600).

The charity seeks to hold in reserve three month's full expenditure (£75,000). At the close of the current financial year the reserves policy was met. Although not all funds were held as unrestricted general cash balances, the charity holds significant designated funds as cash balances that could be used to meet any short term cash reserve requirements. At the year end, total reserves were £1,130,317, of which £95,743 were restricted and a further £948,303 was designated.

## *Risks and policies:*

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. This includes the current policies which are reviewed and updated regularly, including: Finance Operating Procedures, Volunteer Policy, Hardship/Grants Policy, Complaints Procedure, Paying Staff /Recruitment, Investment Policy and the Risk Assessment Policy. The grants policy includes the desire to give 10% of voluntary income away as an organisation tithe. The charity does not hold complex investments or financial instruments and social investments are made as the fund allows depending upon the fit with charity's aims. Sunnyhill is heavily reliant upon volunteers in all of its activities to an unquantifiable extent, for which the trustees and senior leaders are grateful.

## Public Benefit Statement:

The Trustees are aware of the Charities Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Trustees believe that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers; and
- promoting Christian values and service by partners of the church to the community, for the benefit of individuals and society as a whole.

## Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval

The annual report and accounts were approved by the trustees on 30 January 2024, and is signed below on their behalf:

  
Matt Mellor  
(Secretary/Treasurer)

  
Danny Jackson  
(Chair)

# SUNNYHILL CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNNYHILL CHURCH

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I report to the Trustees on my examination of the financial statements of Sunnyhill Church (the Charity) for the year ended 31 March 2024.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

  
**John Caladine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 30 January 2025

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	260,707	10,982	271,689	239,008	18,150	257,158
Charitable activities	4	7,403	61	7,464	4,767	456	5,223
Investments	5	24,279	-	24,279	8,549	-	8,549
Other income	6	703	-	703	-	-	-
<b>Total income</b>		<u>293,092</u>	<u>11,043</u>	<u>304,135</u>	<u>252,324</u>	<u>18,606</u>	<u>270,930</u>
<b>Expenditure on:</b>							
Charitable activities	7	285,277	14,297	299,574	234,127	11,473	245,600
<b>Total expenditure</b>		<u>285,277</u>	<u>14,297</u>	<u>299,574</u>	<u>234,127</u>	<u>11,473</u>	<u>245,600</u>
<b>Net income/(expenditure)</b>		7,815	(3,254)	4,561	18,197	7,133	25,330
Transfers between funds	21	-	-	-	1,560	(1,560)	-
<b>Net movement in funds</b>	10	7,815	(3,254)	4,561	19,757	5,573	25,330
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>1,026,759</u>	<u>98,997</u>	<u>1,125,756</u>	<u>1,007,002</u>	<u>93,424</u>	<u>1,100,426</u>
<b>Fund balances at 31 March 2024</b>		<u>1,034,574</u>	<u>95,743</u>	<u>1,130,317</u>	<u>1,026,759</u>	<u>98,997</u>	<u>1,125,756</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	14		20,178		10,102
Investments	15		20,000		50,690
			<u>40,178</u>		<u>60,792</u>
<b>Current assets</b>					
Inventories	16	2,065		3,775	
Trade and other receivables	17	31,480		20,205	
Cash at bank and in hand		1,073,369		1,066,408	
		<u>1,106,914</u>		<u>1,090,388</u>	
<b>Current liabilities</b>	18	(16,775)		(25,424)	
		<u>1,090,139</u>		<u>1,064,964</u>	
<b>Net current assets</b>			1,090,139		1,064,964
<b>Total assets less current liabilities</b>			<u>1,130,317</u>		<u>1,125,756</u>
<b>The funds of the Charity</b>					
Restricted income funds	21		95,743		98,997
Unrestricted funds	22		1,034,574		1,026,759
			<u>1,130,317</u>		<u>1,125,756</u>

The financial statements were approved by the Trustees on 30/01/2025 .....



Mr D Jackson (Chair)  
Trustee

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Sunnyhill Church is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The Charity's registered number is 1161294 and was first registered on 15 April 2015. The principal address of the Charity is as shown on the Legal and Administrative information page.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and Equipment	Over 5 years
----------------------------------	--------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Inventories

Stocks of goods are stated at the lower of cost or net realisable value.

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies (Continued)

#### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.12 Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	248,707	10,982	259,689	227,008	18,150	245,158
Grants	12,000	-	12,000	12,000	-	12,000
	<u>260,707</u>	<u>10,982</u>	<u>271,689</u>	<u>239,008</u>	<u>18,150</u>	<u>257,158</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Church activities</b>						
Event income	7,403	61	7,464	4,767	456	5,223
	<u>7,403</u>	<u>61</u>	<u>7,464</u>	<u>4,767</u>	<u>456</u>	<u>5,223</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	24,279	8,549
	<u>24,279</u>	<u>8,549</u>

### 6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	703	-
	<u>703</u>	<u>-</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

	<b>Church activities</b>	Church activities
	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	130,572	115,079
Depreciation and impairment	41,401	7,662
Staff costs & expenses	3,939	1,817
Apostolic Church Levy	6,528	6,717
Church Activities	18,245	13,704
World Mission	4,710	3,099
Evangelism	7,723	3,456
Football	3,257	2,118
Premises Hire	30,963	41,803
Building Costs	18	18
Equipment & Software	12,095	11,434
Maintenance & Utilities	389	349
Cleaning	135	381
Summer Camp	13,378	8,149
	<u>273,353</u>	<u>215,786</u>
Grant funding of activities (see note 8)	10,161	19,902
<b>Share of support and governance costs (see note 9)</b>		
Support	6,542	3,653
Governance	9,518	6,259
	<u>299,574</u>	<u>245,600</u>
<b>Analysis by fund</b>		
Unrestricted funds	285,277	234,127
Restricted funds	14,297	11,473
	<u>299,574</u>	<u>245,600</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Grants payable

	<b>Church activities 2024 £</b>	Church activities 2023 £
Grants to institutions:		
Grants Overseas	-	650
Grants UK	690	1,040
	<u>690</u>	<u>1,690</u>
Grants to individuals	9,471	18,212
	<u>10,161</u>	<u>19,902</u>

### 9 Support costs allocated to activities

	<b>2024 £</b>	<b>2023 £</b>
Advertising and communication	2,256	656
Administration and other costs	1,863	880
Insurance	2,423	2,117
Governance costs	9,518	6,259
	<u>16,060</u>	<u>9,912</u>
<u>Analysed between:</u>		
Church activities	<u>16,060</u>	<u>9,912</u>
	<b>2024 £</b>	<b>2023 £</b>
<b>Governance costs comprise:</b>		
Independent examination	3,236	3,100
Other governance costs	6,282	3,159
	<u>9,518</u>	<u>6,259</u>

Independent Examination fees listed above includes payments to the Independent Examiner of £1,416 (2023: £1,300) for Independent Examination work and £1,820 (2023: £1,800) for other services.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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<b>10 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	10,711	7,662
Impairment of social investments	30,690	-
	<u>          </u>	<u>          </u>

### 11 Trustees

Donations made by the Trustees to the Charity during the year were £18,035 (2023: £25,501).

At the year end there was a loan to the subsidiary company outstanding. The amount receivable at the year end was £20,000 (2023: £50,690), following an impairment review.

### 12 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	5	5
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	116,911	107,820
Social security costs	5,513	5,100
Other pension costs	8,148	2,159
	<u>          </u>	<u>          </u>
	130,572	115,079
	<u>          </u>	<u>          </u>

The Church is indebted to the many volunteers who serve in various categories.

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	99,776	79,497
	<u>          </u>	<u>          </u>

### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 14 Property, plant and equipment

	Fixtures, fittings and Equipment £
<b>Cost</b>	
At 1 April 2023	72,882
Additions	22,594
Disposals	(3,640)
At 31 March 2024	<u>91,836</u>
<b>Depreciation and impairment</b>	
At 1 April 2023	62,780
Depreciation charged in the year	10,711
Eliminated in respect of disposals	(1,833)
At 31 March 2024	<u>71,658</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>20,178</u>
At 31 March 2023	<u>10,102</u>

### 15 Fixed asset investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2023 & 31 March 2024	<u>50,690</u>
<b>Impairment</b>	
At 1 April 2023	-
Impairment losses	30,690
At 31 March 2024	<u>30,690</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>20,000</u>
At 31 March 2023	<u>50,690</u>

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in subsidiaries	<b>25</b>	<u>20,000</u>	<u>50,690</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Fixed asset investments (Continued)

Fixed asset investments comprise a concessionary loan made to the charity's subsidiary, Community Rhythms (a Community Interest Company). The loan was interest free and unsecured.

Due to the difficult circumstances that arose as a result of Covid-19, the trustees feel recovering any portion of the loan from, Community Rhythms CIC is unlikely. Likely courses of action are being considered and it is possible that the Church will agree to write the balance of the loan off; which would probably take place in the next financial period.

### 16 Inventories

	2024	2023
	£	£
Stock	2,065	3,775

### 17 Trade and other receivables

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other receivables	22,378	10,765
Prepayments and accrued income	8,269	5,273
	<u>30,647</u>	<u>16,038</u>

	2024	2023
	£	£
<b>Amounts falling due after more than one year:</b>		
Other receivables	833	4,167
	<u>833</u>	<u>4,167</u>
<b>Total debtors</b>	<u>31,480</u>	<u>20,205</u>

### 18 Current liabilities

	2024	2023
	£	£
Other taxation and social security	2,845	1,893
Deferred income	2,693	3,275
Trade payables	5,713	16,911
Accruals	5,524	3,345
	<u>16,775</u>	<u>25,424</u>

Notes

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# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Deferred income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	2,693	3,275
	<u>2,693</u>	<u>3,275</u>

Deferred income is included in the financial statements as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	2,693	3,275
	<u>2,693</u>	<u>3,275</u>
Movements in the year:		
Deferred income at 1 April 2023	3,275	-
Released from previous periods	(3,350)	-
Resources deferred in the year	2,768	3,275
	<u>2,768</u>	<u>3,275</u>
Deferred income at 31 March 2024	2,693	3,275
	<u>2,693</u>	<u>3,275</u>

### 20 Retirement benefit schemes

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	8,148	2,159
	<u>8,148</u>	<u>2,159</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>	<b>£</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Future Fund	72,579	-	-	-	72,579
Evangelism Fund	3,895	-	(2,357)	-	1,538
Miscellaneous Restricted Fund	1,940	1,100	(2,210)	-	830
Research Trip Fund	5,642	-	-	-	5,642
World Mission Fund	14,941	9,943	(9,730)	-	15,154
	<u>98,997</u>	<u>11,043</u>	<u>(14,297)</u>	<u>-</u>	<u>95,743</u>
	<u>98,997</u>	<u>11,043</u>	<u>(14,297)</u>	<u>-</u>	<u>95,743</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 21 Restricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Future Fund	72,579	-	-	-	72,579
Evangelism Fund	3,895	-	-	-	3,895
Miscellaneous Restricted Fund	2,317	7,184	(5,712)	(1,849)	1,940
Research Trip Fund	5,642	-	-	-	5,642
World Mission Fund	8,991	11,422	(5,761)	289	14,941
	<u>93,424</u>	<u>18,606</u>	<u>11,473</u>	<u>(1,560)</u>	<u>98,997</u>

Future Fund: This fund is for future expenditure on the purchase of new premises for Sunnyhill Church meetings.

Evangelism Fund: This fund was created when we were part of the Apostolic Church by a restricted donation for Evangelism. When we became our own Charity, this fund was transferred over from the Apostolic Church.

Miscellaneous Restricted Funds: This fund handles transient restricted funds.

Research Trip Fund: The fund was created at the end of 2016/17 financial year with a restricted donation for a learning trip to investigate how American Churches (especially c3 San Diego) manage multi service, Church growth, intern program etc. Any funds remaining should be used for the football team ministry.

World Mission Fund: This holds some restricted donations given specially for World Mission (outside UK), we also use this fund for the processing of disaster appeals,

### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Building Fund	887,980	-	-	-	887,980
Football Fund	263	3,429	(3,369)	-	323
Contingency Fund	60,000	-	-	-	60,000
General funds	78,516	289,663	(281,908)	-	86,271
	<u>1,026,759</u>	<u>293,092</u>	<u>(285,277)</u>	<u>-</u>	<u>1,034,574</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 22 Unrestricted funds (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Building Fund	887,980	-	-	-	887,980
Evangelism Fund	965	-	-	(965)	-
Football Fund	658	1,611	(2,153)	147	263
Contingency Fund	60,000	-	-	-	60,000
General funds	57,399	250,713	(231,974)	2,378	78,516
	<u>1,007,002</u>	<u>252,324</u>	<u>234,127</u>	<u>1,560</u>	<u>1,026,759</u>

Building Fund: The fund was created at the end of 2016/17 to kick start a capital project to acquire a permanent site for Sunnyhill. It includes the gain on the property sold in 2018/19 to generate funds for a future property purchase.

Evangelism Fund: Money set aside for future expenditure on evangelistic opportunities.

Football Fund: This is used for the day-to-day operations of the Church football ministry.

Contingency Fund: This is the amount set aside with respect to our current reserves policy, as outlined in the Trustees report.

### 23 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Property, plant and equipment	20,178	-	20,178
Investments	20,000	-	20,000
Current assets/(liabilities)	994,396	95,743	1,090,139
	<u>1,034,574</u>	<u>95,743</u>	<u>1,130,317</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 23 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Property, plant and equipment	10,102	-	10,102
Investments	50,690	-	50,690
Current assets/(liabilities)	965,967	98,997	1,064,964
	<u>1,026,759</u>	<u>98,997</u>	<u>1,125,756</u>

### 24 Related party transactions

The Trustees note contains details of disclosable related party transactions.

### 25 Subsidiaries

On the 1st April 2018 Sunnyhill Church acquired a trading subsidiary, being Community Rhythms, a community interest company (CIC), company number 08769741. Sunnyhill Church owns the two shares in the CIC, paying a £nil consideration for the acquisition. As outlined elsewhere in these accounts, the CIC is no longer carrying out its primary activities and will be wound up in due course. The results for the year ended 31 March 2024 are set out below:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Community Rhythms CIC	England	Retail	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Community Rhythms CIC	25,062	(5,250)

In accordance with FRS102 SORP Appendix 3 A.11 the subsidiary financial result has not been consolidated into Sunnyhill accounts as the combined income is below the consideration threshold of £1,000,000.

**SUNNYHILL CHURCH**

England & Wales - Charity number 1161294

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# Accounts

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SUNNYHILL CHURCH

ANNUAL REPORT  
AND  
ACCOUNTS  
YEAR END 31 MARCH 2023

Charitable Incorporated Organisation  
Charity Number: 1161294



**Caladine**  
Chartered Certified Accountants

## *Statutory Information:*

**Charitable Incorporated Organisation Registration Number:**  
1161294 (Constitution last amended: 17/11/17)

**Registered Address:**

Sunnyhill Church  
Wareham Road  
Corfe Mullen  
BH21 3LE

**Finance Office:**

Sunnyhill Church, 117 Aspen Gardens, Poole, BH12 4DQ

**Trustees:**

Dominic Bird (appointed 03/10/22)  
Daniel Jackson (Chair)  
Matthew Mellor (Secretary & Treasurer)  
Simon Lincoln (appointed 25/04/23)

**Senior Leadership Team (Spiritual Leaders):**

Dominic & Louise Bird  
Adam & Catherine ('Fru') Bird  
Colin & Jo Mengell (appointed 11/11/22)

**Staff**

Adam Bird – Ferndown Campus Pastor  
Dominic Bird – Lead Pastor  
Louise Bird – Co-Lead Pastor/Ministry Director  
Jo Jackson – Operations Manager (appointed 1/05/23)  
Emmy Fennell – Youth Worker (appointed 5/09/23)

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA  
Lloyds Bank plc., 25 Gresham Street, London EC2V 7HN  
The Charity Bank Ltd, Fosse House, 182 High Street, Tonbridge, TN9 1BE

**Solicitors:**

Emma Moody, Womble Bond Dickinson, St Ann's Wharf, 112 Quayside. Newcastle upon Tyne,  
NE1 3DX

**Independent Examiner:**

John Caladine FCCA CTA FCIE, Caladine Limited, Chantry House, 22 Upperton Road,  
Eastbourne, East Sussex, ME19 4TA

# Trustees Annual Report

## Our Purpose:

We are Sunnyhill.

Sunnyhill is a multisite church with campuses currently in Poole, Ferndown and Corfe Mullen.

We are a vibrant, contemporary, multisite church that is faith-filled, life-fuelled, fun loving and passionate about Jesus. Church to us isn't about stuffy religious practices, but it's about people expressing life and faith in Jesus.

Our purpose is simple; we are here 'For The One'. We focus our lives on loving and bringing honour to Jesus ('The One') and the best way we can do this, is by loving and making Him known to anybody ('the one') who hasn't experienced Him yet. We believe that in doing these things we're living out Jesus' New Commandment (see John 13:34). We do this both within the Dorset region and beyond.

## Our Values:

**Generosity:** We are so inspired by the goodness of God that the only fitting response to all He has done is to live generously. We know the world of the generous gets bigger and bigger so therefore we live generously by being faithful in our giving, selfless in our serving and cheerful in our attitude.

**Innovation:** The first thing we learn about God in the Bible is that He is a creator. The first thing we learn about us in the Bible is that we're made in His image. We think innovation and creativity reflect the heart of God and as a result believe that church should be the most innovative place on earth. Therefore, we celebrate innovation by being creative, fearless and fresh in the expression of our faith.

**Growth:** We think growth matters. We are not content to maintain church, we want to grow and flourish deep and wide both spiritually and numerically. Every one matters, so we champion growth by creating healthy community that is both missional at it's heart and invitational in its ethos.

**Excellence:** For us, excellence is not about perfection but it's about doing the best with what we have. We want to do our best, be our best, live our best because we believe God is worth it and because we believe people who don't know God yet are worth it. We pursue excellence by cultivating a 'can-do' attitude, nurturing a pure heart and living to inspire others to do the same.

**Next Generation:** We believe the Next Generation are key to the plans and purposes of God, they don't have to wait. We want to raise them, equip them and release them to be all that God has called them to be. That said, Next Gen for us isn't all about kids and youth, it's about being a generation oriented and passionate about the next thing God is doing. We build for the Next Gen by being young at heart, vibrant and brave.

## Lead Pastor's Overview

For the financial year to 31 March 2023 Sunnyhill Church have fully returned to normal services routine following the changes forced by COVID-19 and the church fellowship has entered a period of growth in hunger for truth, community and the presence of God and we have helped to facilitate this by making space for people to step up and step out, in their expression of their faith.

This year we continued our online Sunday offerings of a recording of the Sunday message that would be available post event and broadcast another online offering on a Sunday during our service time called 'Fire Mountain.' This would be conversation based, looking at current affairs through the lens of a Biblical world view.. On Sunday 25<sup>th</sup> September we stopped recording our Sunday Services in the room, and we moved to a different version of our Sunday online provisions, broadcasting a prerecorded version of our sermons during our normal Sunday Services times. Our desire was get our church fellowship fully back together, which not ignoring the fact that the online provision allowed our community who are unable to be in the room to stay connected.

Throughout this year we have continued to invest in our Small groups, and our 'Take 5' daily bible reading devotional. We have provided opportunities for growth through our Revolution Classes (life skills), Alpha Course (new believers) and a wide variety of ministry events. This year has been about growing and developing our current congregation so that they can deepen their faith and start to step out of their comfort zones.

Following a review in early 2022 it was concluded that the church needed time together, a summer camp, to enable the congregation grow together and we hatched a plan to make this happen. Relationships are at the heart of all we do, and strong relationships, embedded in the culture of the organisation, enable people to feel well connected, better themselves and improved the whole community. In August 2022, we worked alongside Hants and Dorset Christian Camps (H&DCC) to bring our congregation Summer Camp 2022. This was a new challenge, as we had not yet organised an event of this scale, and we were blessed to have been supported by the expertise of H&DCC and the full support of the Staff Team, Trustees and SLT to pull off the event. We strategically invested in this, as a key spring board to the church coming out of the global pandemic. The outcome of Summer Camp was amazing, and felt like a key turning point for the church fellowship, bring so much growth in community and a real heart to serve one another. Summer camp brought the valuable intangible benefit of people feeling part of the community, but also some tangible benefits, in improved volunteering and voluntary income.

During this year we said goodbye to some staff who had been with for sometime Our Operations Pastor and Next-Gen Pastors moved on to exciting new opportunities in autumn 2022. Whilst we felt these losses it was the springboard for us to explore the growth of all areas of our team, Trustees, Senior Leadership and Staff, to better strengthen our organization. We were excited to announce the appointment of Colin and Jo Mengell to our newly formed, Senior Leadership Team in November 2022 and continued to search for others to join our Trustees and Staff Team. At the time of writing key appointments have been made to both the staff and the Trustees.

Dom & Loo

Dom & Loo Bird  
Lead Pastors

## *Charitable Objects:*

The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## *Organisational Structure, Governance and Management:*

Sunnyhill Church is a Charitable Incorporated Organisation (CIO), governed by a constitution and lead by a team of Trustees. As per the constitution the "Spiritual Leaders" (Senior Leadership Team) are responsible between them and recognised by the Church Fellowship as responsible for the spiritual leadership of the Church Fellowship. The day-to-day running of the organisation is handled by the Senior Leadership Team. The charity is therefore led by the Trustees and Senior Leadership Team. The officials (Chair and Secretary/Treasurer) are currently also involved in the day-to-day management of the charity. Remuneration for staff, including members of key management, is set by a Subgroup of non-salaried Trustees called the "Salary Review Board" (SRB).

Trustees are appointed by the Trustees, according to the rules set out in the constitution. New trustees are invited to attend a trustee meeting in an observatory capacity, and given information about Sunnyhill, including its policies and procedures, and the Charity Commission guide 'the essential trustee'.

## *Financial Review:*

At the end of the financial year the charity reports a healthy financial position, evidenced by income exceeding budget and expenditure falling below budgeted expectation.

The majority of the charity's income comes though the voluntary giving of those attending the church, all income for the year was £270,930 (21/22: £247,121). All expenditure relates to the furtherance of the charities aims £245,600 (21/22 £230,716).

The charity seeks to hold in reserve three month's full expenditure (£75,000). At the close of the current financial year the reserves policy was met. Although not all of this was held as unrestricted general cash balances, the charity holds significant designated funds as cash balances that could be used to meet any short term cash reserve requirements. At the year end, total reserves were £1,125,756, of which £100,557 were restricted and a further £949,061 was designated.

## *Risks and policies:*

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. This includes the current policies which are reviewed and updated regularly, including: Finance Operating Procedures, Volunteer Policy, Hardship/Grants Policy, Complaints Procedure, Paying Staff /Recruitment, Investment Policy and the Risk Assessment Policy. The grants policy includes the desire to give 10% of voluntary income away as an organisation tithe. The charity does not hold complex investments or financial instruments and social investments are made as the fund allows depending upon the fit with charity's aims. Sunnyhill is heavily reliant upon volunteers in all of its activities to an unquantifiable extent, for which the trustees and senior leaders are grateful.

## Public Benefit Statement:

The Trustees are aware of the Charities Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Trustees believe that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers; and
- promoting Christian values and service by partners of the church to the community, for the benefit of individuals and society as a whole.

## Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

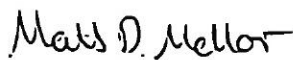
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval

The annual report and accounts were approved by the trustees on 26 January 2024, and is signed below on their behalf:



Matt Mellor  
(Secretary/Treasurer)



Danny Jackson  
(Chair)

# SUNNYHILL CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNNYHILL CHURCH

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I report to the Trustees on my examination of the financial statements of Sunnyhill Church (the Charity) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

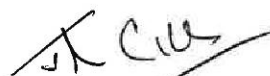
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**John Caladine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 29 January 2024

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	239,008	18,150	257,158	229,596	12,296	241,892
Charitable activities	4	4,767	456	5,223	3,078	272	3,350
Investments	5	8,549	-	8,549	1,879	-	1,879
<b>Total income</b>		<b>252,324</b>	<b>18,606</b>	<b>270,930</b>	<b>234,553</b>	<b>12,568</b>	<b>247,121</b>
Charitable activities	6	234,127	11,473	245,600	222,362	7,780	230,142
Other expenditure	11	-	-	-	574	-	574
<b>Total expenditure</b>		<b>234,127</b>	<b>11,473</b>	<b>245,600</b>	<b>222,936</b>	<b>7,780</b>	<b>230,716</b>
<b>Net income</b>		<b>18,197</b>	<b>7,133</b>	<b>25,330</b>	<b>11,617</b>	<b>4,788</b>	<b>16,405</b>
Transfers between funds	20	1,560	(1,560)	-	-	-	-
<b>Net movement in funds</b>		<b>19,757</b>	<b>5,573</b>	<b>25,330</b>	<b>11,617</b>	<b>4,788</b>	<b>16,405</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2022		1,007,002	93,424	1,100,426	995,385	88,636	1,084,021
<b>Fund balances at 31 March 2023</b>		<b>1,026,759</b>	<b>98,997</b>	<b>1,125,756</b>	<b>1,007,002</b>	<b>93,424</b>	<b>1,100,426</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	13		10,102		13,157
Investments	14		50,690		24,190
			<u>60,792</u>		<u>37,347</u>
<b>Current assets</b>					
Inventories	15	3,775		1,594	
Trade and other receivables	16	20,205		8,783	
Cash at bank and in hand		1,066,408		1,086,928	
		<u>1,090,388</u>		<u>1,097,305</u>	
<b>Current liabilities</b>	17	25,424		34,226	
Net current assets			<u>1,064,964</u>		<u>1,063,079</u>
<b>Total assets less current liabilities</b>			<u>1,125,756</u>		<u>1,100,426</u>
<b>The funds of the Charity</b>					
Restricted income funds	20		98,997		93,424
Unrestricted funds			<u>1,026,759</u>		<u>1,007,002</u>
			<u>1,125,756</u>		<u>1,100,426</u>

The financial statements were approved by the Trustees on .....26/01/24.....



Mr D Jackson (Chair)  
Trustee

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Sunnyhill Church is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The Charity's registered number is 1161294 and was first registered on 15 April 2015. The principal address of the Charity is as shown on the Legal and Administrative information page.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and Equipment	Over 5 years
----------------------------------	--------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Inventories

Stocks of goods are stated at the lower of cost or net realisable value.

##### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### ***Basic financial assets***

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### ***Basic financial liabilities***

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	227,008	18,150	245,158	221,229	12,296	233,525
Grants receivable	12,000	-	12,000	6,927	-	6,927
Donated goods and services	-	-	-	1,440	-	1,440
	<u>239,008</u>	<u>18,150</u>	<u>257,158</u>	<u>229,596</u>	<u>12,296</u>	<u>241,892</u>
<b>Donations and gifts</b>						
Donations of cash and similar	187,823	15,700	203,523	183,893	11,183	195,076
Income tax recoverable	39,185	2,450	41,635	37,336	1,113	38,449
	<u>227,008</u>	<u>18,150</u>	<u>245,158</u>	<u>221,229</u>	<u>12,296</u>	<u>233,525</u>
<b>Grants receivable for core activities</b>						
Government JRS grants	-	-	-	6,927	-	6,927
Grants from charitable institutions	12,000	-	12,000	-	-	-
	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>6,927</u>	<u>-</u>	<u>6,927</u>

#### 4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Sale of goods	4,767	456	5,223	3,078	272	3,350
	<u>4,767</u>	<u>456</u>	<u>5,223</u>	<u>3,078</u>	<u>272</u>	<u>3,350</u>

#### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8,549	1,879
	<u>8,549</u>	<u>1,879</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Expenditure on charitable activities

	<b>Church activities</b>	<b>Church activities</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	115,079	142,087
Depreciation and impairment	7,662	11,958
Staff Costs Accommodation & Expenses	1,817	285
Apostolic Church Levy	6,717	10,000
Church Activities	21,853	8,167
World Mission	3,099	104
Evangelism	3,456	388
Football	2,118	2,402
Stock Purchases	-	193
Premises Hire	41,803	19,970
Building Costs	18	36
Equipment & Software	11,434	11,316
Maintenance & Utilities	349	330
Cleaning	381	1,744
	<u>215,786</u>	<u>208,980</u>
Grant funding of activities (see note 7)	19,902	10,976
<b>Share of support and governance costs (see note 8)</b>		
Support	3,653	3,794
Governance	6,259	6,392
	<u>245,600</u>	<u>230,142</u>
<b>Analysis by fund</b>		
Unrestricted funds	234,127	222,362
Restricted funds	11,473	7,780
	<u>245,600</u>	<u>230,142</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 7 Grants payable

	<b>Church activities 2023 £</b>	<b>Church activities 2022 £</b>
Grants to institutions:		
Grants Overseas	650	2,500
Grants UK	1,040	1,363
	<u>1,690</u>	<u>3,863</u>
Grants to individuals	18,212	7,113
	<u>19,902</u>	<u>10,976</u>

### 8 Support costs allocated to activities

	<b>2023 £</b>	<b>2022 £</b>
Advertising and communication	656	509
Administration and other costs	880	1,072
Insurance	2,117	2,213
Governance costs	6,259	6,392
	<u>9,912</u>	<u>10,186</u>
<b>Analysed between:</b>		
Church activities	<u>9,912</u>	<u>10,186</u>
	<b>2023 £</b>	<b>2022 £</b>
<b>Governance costs comprise:</b>		
Independent examination	3,100	3,000
Other governance costs	3,159	3,392
	<u>6,259</u>	<u>6,392</u>

Independent Examination fees listed above includes payments to the Independent Examiner of £1,300 (2022: £1,200) for Independent Examination work and £1,800 (2022: £1,800) for other services.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 9 Trustees

Donations made by the Trustees to the Charity during the year were £25,501 (2022: £25,550).

Richard Garton, who resigned as his role as Trustee on 3 October 2022 and also served as Senior Staff up to the date of his resignation received salaries and pension contributions for serving in that capacity, as allowed within the constitution.

Richard Garton Salary 2023: £21,634 (2022:£31,250), Employer pension contributions 2023:£492 (2022: £735).

Dominic Bird was appointed as a Trustee on 3 October 2022 and replaced Richard Garton. Since his appointment, he has received a salary of £23,020 (2022: £nil) and pension contributions of £597 (2022: £nil)

At the year end there was a loan to the subsidiary company outstanding. The amount receivable at the year end was £50,690 (2022: £24,190)

#### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Ministry	5	6
	<u>5</u>	<u>6</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	107,820	131,786
Social security costs	5,100	7,503
Other pension costs	2,159	2,798
	<u>115,079</u>	<u>142,087</u>

The Church is indebted to the many volunteers who serve in various categories.

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	79,497	84,054
	<u>79,497</u>	<u>84,054</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 11 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	-	574
	<u>-</u>	<u>574</u>
	<u>-</u>	<u>574</u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Property, plant and equipment

	Fixtures, fittings and Equipment £
<b>Cost</b>	
At 1 April 2022	68,271
Additions	4,611
	<u>72,882</u>
At 31 March 2023	72,882
<b>Depreciation and impairment</b>	
At 1 April 2022	55,118
Depreciation charged in the year	7,662
	<u>62,780</u>
At 31 March 2023	62,780
<b>Carrying amount</b>	
At 31 March 2023	<u>10,102</u>
At 31 March 2022	<u>13,157</u>



# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Trade and other receivables (Continued)

	2023 £	2022 £
<b>Amounts falling due after more than one year:</b>		
Other receivables	4,167	-
<b>Total debtors</b>	<u>20,205</u>	<u>8,783</u>

### 17 Current liabilities

	Notes	2023 £	2022 £
Other taxation and social security		1,893	3,026
Deferred income	18	3,275	-
Trade payables		16,911	28,145
Accruals and deferred income		3,345	3,055
		<u>25,424</u>	<u>34,226</u>

### 18 Deferred income

	2023 £	2022 £
Other deferred income	3,275	-

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	<u>3,275</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	<u>3,275</u>	<u>-</u>
Deferred income at 31 March 2023	<u>3,275</u>	<u>-</u>

### 19 Retirement benefit schemes

#### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,159 (2022:£2,722).

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Future Fund	72,579	-	-	-	72,579
Evangelism Fund	3,895	-	-	-	3,895
Miscellaneous Restricted Fund	2,317	7,184	(5,712)	(1,849)	1,940
Research Trip Fund	5,642	-	-	-	5,642
World Mission Fund	8,991	11,422	(5,761)	289	14,941
	<u>93,424</u>	<u>18,606</u>	<u>(11,473)</u>	<u>(1,560)</u>	<u>98,997</u>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2022 £</b>
	-	-	-	-	-
Future Fund	72,579	-	-	-	72,579
Evangelism Fund	3,895	-	-	-	3,895
Miscellaneous Restricted Fund	519	4,283	(2,485)	-	2,317
Research Trip Fund	5,642	-	-	-	5,642
World Mission Fund	6,001	8,285	(5,295)	-	8,991
	<u>88,636</u>	<u>12,568</u>	<u>(7,780)</u>	<u>-</u>	<u>93,424</u>

**Future Fund:** This fund is for future expenditure on the purchase of new premises for Sunnyhill Church meetings.

**Evangelism Fund:** This fund was created when we were part of the Apostolic Church by a restricted donation for Evangelism. When we became our own Charity, this fund was transferred over from the Apostolic Church.

**Miscellaneous Restricted Funds:** This fund handles transient restricted funds.

**Research Trip Fund:** The fund was created at the end of 2016/17 financial year with a restricted donation from Key Industrial, of which Daniel Jackson (Trustee) is a Director. The purpose is for a learning trip to investigate how American Churches (especially c3 San Diego) manage multi service, Church growth, intern program etc. Any funds remaining should be used for the football team ministry.

**World Mission Fund:** This holds some restricted donations given specially for World Mission (outside UK), we also use this fund for the processing of disaster appeals,

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Building Fund	887,980	-	-	-	887,980
Evangelism Fund	965	-	-	(965)	-
Football Fund	658	1,611	(2,153)	147	263
Contingency Fund	60,000	-	-	-	60,000
General funds	57,399	250,713	(231,974)	2,378	78,516
	<u>1,007,002</u>	<u>252,324</u>	<u>(234,127)</u>	<u>1,560</u>	<u>1,026,759</u>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2022 £</b>
Building Fund	887,980	-	-	-	887,980
Evangelism Fund	965	-	-	-	965
Football Fund	348	2,413	(2,103)	-	658
Contingency Fund	60,000	-	-	-	60,000
General funds	46,092	232,141	(220,833)	-	57,399
	<u>995,385</u>	<u>234,553</u>	<u>(222,936)</u>	<u>-</u>	<u>1,007,002</u>

**Building Fund:** The fund was created at the end of 2016/17 to kick start a capital project to acquire a permanent site for Sunnyhill. It includes the gain on the property sold in 2018/19 to generate funds for a future property purchase.

**Evangelism Fund:** Money set aside for future expenditure on evangelistic opportunities.

**Football Fund:** This is used for the day-to-day operations of the Church football ministry.

**Contingency Fund:** This is the amount set aside with respect to our current reserves policy, as outlined in the Trustees report.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
Property, plant and equipment	10,102	-	10,102
Investments	50,690	-	50,690
Current assets/(liabilities)	965,967	98,997	1,064,964
	<u>1,026,759</u>	<u>98,997</u>	<u>1,125,756</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 March 2022 are represented by:</b>			
Property, plant and equipment	13,157	-	13,157
Investments	24,190	-	24,190
Current assets/(liabilities)	969,655	93,424	1,063,079
	<u>1,007,002</u>	<u>93,424</u>	<u>1,100,426</u>

### 23 Related party transactions

The Trustees note contains details of disclosable related party transactions.

### 24 Subsidiaries

On the 1st April 2018 Sunnyhill Church acquired a trading subsidiary, being Community Rhythms, a community interest company (CIC), company number 08769741. Sunnyhill Church owns the two shares in the CIC, paying a £nil consideration for the acquisition. The CIC is a fully functioning high street coffee shop with the intention of providing community outreach, opportunities for the local community and the Church also uses it in evenings for various activities. The results for the year ended 31 March 2023 are set out below:

Name of undertaking	Registered office	Nature of business	Class of shares held		% Held	
			Direct	Indirect	Direct	Indirect
Community Rhythms CIC	England	Retail	Ordinary		100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Community Rhythms CIC	(29,132)	(30,312)

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **24 Subsidiaries (Continued)**

In accordance with FRS102 SORP Appendix 3 A.11 the subsidiary financial result has not been consolidated into Sunnyhill accounts as the combined income is below the consideration threshold of £1,000,000.

**SUNNYHILL CHURCH**

England & Wales - Charity number 1161294

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# Accounts

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SUNNYHILL CHURCH

ANNUAL REPORT  
AND  
ACCOUNTS  
YEAR END 31 MARCH 2022

Charitable Incorporated Organisation  
Charity Number: 1161294



**Caladine**  
Chartered Certified Accountants

## *Statutory Information:*

**Charitable Incorporated Organisation Registration Number:**  
1161294 (Constitution last amended: 17/11/17)

**Registered Address:**

Sunnyhill Church  
Wareham Road  
Corfe Mullen  
BH21 3LE

**Finance Office:**

Sunnyhill Church, 117 Aspen Gardens, Poole, BH12 4DQ

**Trustees:**

Dominic Bird (appointed 03/10/22)  
Richard Garton (resigned 03/10/22)  
Daniel Jackson (Chair)  
Matthew Mellor (Secretary & Treasurer)

**Senior Leadership Team (Spiritual Leaders):**

Dominic & Louise Bird  
Adam & Catherine ('Fru') Bird  
Richard Garton (until 03/10/22)

**Staff**

Adam Bird – Ferndown Campus Pastor  
Dominic Bird – Lead Pastor  
Louise Bird – Co-Lead Pastor/Ministry Director  
Richard Garton – Operations Pastor (until 31/10/22)  
Jake Parker – Next Gen Pastor (until 04/09/22)  
Sophie Parker – Next Gen Assistant (until 04/09/22)

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA

**Solicitors:**

Emma Moody, Womble Bond Dickinson, St Ann's Wharf, 112 Quayside. Newcastle upon Tyne, NE1 3DX

**Independent Examiner:**

John Caladine FCCA CTA FCIE, Caladine Limited, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, ME19 4TA

# Trustees Annual Report

## Our Purpose:

We are Sunnyhill.

Sunnyhill is a multisite church with campuses currently in Poole, Ferndown and Corfe Mullen.

We are a vibrant, contemporary, multisite church that is faith-filled, life-fuelled, fun loving and passionate about Jesus. Church to us isn't about stuffy religious practices, but it's about people expressing life and faith in Jesus.

Our purpose is simple; we are here 'For The One'. We focus our lives on loving and bringing honour to Jesus ('The One') and the best way we can do this, is by loving and making Him known to anybody ('the one') who hasn't experienced Him yet. We believe that in doing these things we're living out Jesus' New Commandment (see John 13:34). We do this both within the Dorset region and beyond.

## Our Values:

**Generosity:** We are so inspired by the goodness of God that the only fitting response to all He has done is to live generously. We know the world of the generous gets bigger and bigger so therefore we live generously by being faithful in our giving, selfless in our serving and cheerful in our attitude.

**Innovation:** The first thing we learn about God in the Bible is that He is a creator. The first thing we learn about us in the Bible is that we're made in His image. We think innovation and creativity reflect the heart of God and as a result believe that church should be the most innovative place on earth. Therefore, we celebrate innovation by being creative, fearless and fresh in the expression of our faith.

**Growth:** We think growth matters. We are not content to maintain church, we want to grow and flourish deep and wide both spiritually and numerically. Every one matters, so we champion growth by creating healthy community that is both missional at it's heart and invitational in its ethos.

**Excellence:** For us, excellence is not about perfection but it's about doing the best with what we have. We want to do our best, be our best, live our best because we believe God is worth it and because we believe people who don't know God yet are worth it. We pursue excellence by cultivating a 'can-do' attitude, nurturing a pure heart and living to inspire others to do the same.

**Next Generation:** We believe the Next Generation are key to the plans and purposes of God, they don't have to wait. We want to raise them, equip them and release them to be all that God has called them to be. That said, Next Gen for us isn't all about kids and youth, it's about being a generation oriented and passionate about the next thing God is doing. We build for the Next Gen by being young at heart, vibrant and brave.

## Lead Pastor's Overview

For the financial year to 31 March 2022 Sunnyhill Church has sought to reintegrate physical gatherings back into the life of our church fellowship. Entering into post-COVID time with the ending of lockdowns and associated restrictions, our primary goal has been to motivate people to move from online engagement with ministry to 'in the room' engagement.

This was more difficult than we initially expected. In some cases people were scared of meeting in larger numbers than had previously been permitted, and in other cases people had replaced what was previously their church attending slot of the week (Sunday morning) with other activities. We knew that in order to encourage people back into the room we initially needed to create a safe space where people could gather in smaller and more controlled environments where we could manage numbers and cleanliness of venue. To do this we used our smallest church venue at our Corfe Mullen Campus where we could do services back-to-back allowing in 40-50 at a time of those who had registered. Whilst the venue served us well in terms of being a manageable space, it didn't reflect our culture and practice as a church however. In due course, with appropriate measures in place, Ferndown Campus relaunched at our previous location and at the turn of the year we moved our Poole Campus out of our Corfe Mullen building back into Magna Academy School. Due to the depleted numbers and a required shift in focus we decided to move to a single service approach. This was to encourage a stronger bond of relationship and a less time pressured Sunday service experience. This served us amazingly well in building a stronger community amongst the people who call Sunnyhill their home church.

During this whole time we tried various forms of online provision for those who were unable/not yet ready to get back in a physical location. We recognised the value of broadcasting our service however, this became increasingly difficult to sustain when we moved Poole Campus back into our primary venue due to WIFI issues and set up demands. In the end we decided broadcasting LIVE was too complicated to deliver and in many ways competed with our in the room offering. In January 2022 we decided to do a recording of the Sunday message that would be available post event and broadcast another online offering on a Sunday during our service time called 'Fire Mountain.' This would be conversation based, looking at current affairs through the lens of a Biblical world-view.

All the time, we continued to invest in our Small groups that started during lockdown. Small Groups gradually moved from a Zoom experience to a Room experience. This was another key contributing factor in working to create health at the heart of the church fellowship. We became more intentional with our Small Group teaching curriculum and for much of the year it complimented our Sunday sermon series'.

One of the biggest changes to our church during this financial year was the departure of our Discipleship Pastor; Phil Coleman. At the end of Summer 2021, Phil left to pursue a calling to Penzance, Cornwall. In conjunction with myself we explored the opportunity of Phil stepping into lead Pastoring at a church within our affiliated movement. This was a huge loss to Sunnyhill as he was a key player in the leadership of the church. However, his exit was managed well and the church was journeyed towards his exit. It became a positive experience rather than a negative one, however, he and his family is missed by both myself and the church congregation.

Whilst the past year hasn't been without challenges, we believe that we are moving to a healthier place and we are excited to see how things move and change in the coming year with potential other leadership and staffing changes.

Dom & Loo

Dom & Loo Bird  
Lead Pastors

## *Charitable Objects:*

The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## *Organisational Structure, Governance and Management:*

Sunnyhill Church is a Charitable Incorporated Organisation (CIO), governed by a constitution and led by a team of Trustees. As per the constitution the "Spiritual Leaders" (Senior Leadership Team) are responsible between them and recognised by the Church Fellowship as responsible for the spiritual leadership of the Church Fellowship. The day-to-day running of the organisation is handled by the Senior Leadership Team. The charity is therefore led by the Trustees and Senior Leadership Team. The officials (Chair and Secretary/Treasurer) are currently also involved in the day-to-day management of the charity. Remuneration for staff, including members of key management, is set by a Subgroup of non-salaried Trustees called the "Salary Review Board" (SRB).

Trustees are appointed by the Trustees, according to the rules set out in the constitution. New trustees are invited to attend a trustee meeting in an observatory capacity, and given information about Sunnyhill, including its policies and procedures, and the Charity Commission guide 'the essential trustee'.

## *Financial Review:*

At the end of the financial year the charity reports a healthy financial position, evidenced by income exceeding budget and expenditure falling below budgeted expectation.

The majority of the charity's income comes through the voluntary giving of those attending the church, all income for the year was £247,121 (20/21: £266,998). All expenditure relates to the furtherance of the charities aims £230,716 (20/21 £253,323).

The charity seeks to hold in reserve three month's full expenditure (£75,000). At the close of the current financial year the reserves policy was met. Although not all of this was held as unrestricted general cash balances, the charity holds significant designated funds as cash balances that could be used to meet any short term cash reserve requirements.

## *Risks and policies:*

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. This includes the current policies which are reviewed and updated regularly, including: Finance Operating Procedures, Volunteer Policy, Hardship/Grants Policy, Complaints Procedure, Paying Staff /Recruitment, Investment Policy and the Risk Assessment Policy. The grants policy includes the desire to give 10% of operating income away as an organisation tithe. The charity does not hold complex investments or financial instruments and social investments are made as the fund allows depending upon the fit with charity's aims. Sunnyhill is heavily reliant upon volunteers in all of its activities to an unquantifiable extent, for which the trustees and senior leaders are grateful.

## Public Benefit Statement:

The Trustees are aware of the Charities Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Trustees believe that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers; and
- promoting Christian values and service by partners of the church to the community, for the benefit of individuals and society as a whole.

## Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

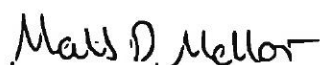
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval

The annual report and accounts were approved by the trustees on 23 January 2023, and is signed below on their behalf:



Matt Mellor  
(Secretary/Treasurer)



Danny Jackson  
(Chair)

# SUNNYHILL CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNNYHILL CHURCH

---

I report to the Trustees on my examination of the financial statements of Sunnyhill Church (the Charity) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

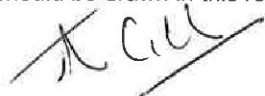
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**John Caladine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 25 January 2023

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>						
Donations and legacies	3	229,596	12,296	241,892	243,668	263,201
Charitable activities	4	3,078	272	3,350	1,395	1,721
Investments	5	1,879	-	1,879	2,076	2,076
<b>Total income</b>		<b>234,553</b>	<b>12,568</b>	<b>247,121</b>	<b>247,139</b>	<b>266,998</b>
<b>Expenditure on:</b>						
Charitable activities	6	222,362	7,780	230,142	240,628	253,323
Other	11	574	-	574	-	-
<b>Total expenditure</b>		<b>222,936</b>	<b>7,780</b>	<b>230,716</b>	<b>240,628</b>	<b>253,323</b>
Gross transfers between funds	18	-	-	-	264	(264)
<b>Net income for the year/ Net movement in funds</b>		<b>11,617</b>	<b>4,788</b>	<b>16,405</b>	<b>6,775</b>	<b>13,675</b>
Fund balances at 1 April 2021		995,385	88,636	1,084,021	988,610	1,070,346
<b>Fund balances at 31 March 2022</b>		<b>1,007,002</b>	<b>93,424</b>	<b>1,100,426</b>	<b>995,385</b>	<b>1,084,021</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		13,157		17,768
Investments	13		24,190		41,200
			<u>37,347</u>		<u>58,968</u>
<b>Current assets</b>					
Inventories	14	1,594		-	
Trade and other receivables	15	8,783		23,507	
Cash at bank and in hand		1,086,928		1,033,340	
		<u>1,097,305</u>		<u>1,056,847</u>	
<b>Current liabilities</b>	16	<u>(34,226)</u>		<u>(31,794)</u>	
Net current assets			1,063,079		1,025,053
<b>Total assets less current liabilities</b>			<u>1,100,426</u>		<u>1,084,021</u>
<b>Income funds</b>					
Restricted funds	18		93,424		88,636
<u>Unrestricted funds</u>					
Designated Funds	19	949,603		949,293	
General unrestricted funds		57,399		46,092	
			<u>1,007,002</u>		<u>995,385</u>
			<u>1,100,426</u>		<u>1,084,021</u>

The financial statements were approved by the Trustees on .....23/01/23.....



Mr D Jackson (Chair)  
Trustee

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Sunnyhill Church is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The Charity's registered number is 1161294 and was first registered on 15 April 2015. The principal address of the Charity is as shown on the Legal and Administrative information page.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and Equipment	Over 5 years
----------------------------------	--------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Inventories

Stocks of goods are stated at the lower of cost or net realisable value.

##### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

#### 1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.14 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	221,229	12,296	233,525	210,921	19,533	230,454
Government JRS grants	6,927	-	6,927	32,747	-	32,747
Donated goods and services	1,440	-	1,440	-	-	-
	<u>229,596</u>	<u>12,296</u>	<u>241,892</u>	<u>243,668</u>	<u>19,533</u>	<u>263,201</u>
<b>Donations and gifts</b>						
Donations of cash and similar	183,893	11,183	195,076	175,827	13,535	189,362
Income tax recoverable	37,336	1,113	38,449	34,546	5,998	40,544
Other	-	-	-	548	-	548
	<u>221,229</u>	<u>12,296</u>	<u>233,525</u>	<u>210,921</u>	<u>19,533</u>	<u>230,454</u>

### 4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	<u>3,350</u>	<u>1,721</u>
<b>Analysis by fund</b>		
Unrestricted funds	3,078	1,395
Restricted funds	272	326
	<u>3,350</u>	<u>1,721</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>1,879</u>	<u>2,076</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	2022	2021
	£	£
Staff costs	142,087	149,429
Depreciation and impairment	11,958	24,588
Staff Costs Accommodation & Expenses	285	279
Apostolic Church Levy	10,000	10,008
Church Activities	8,167	9,572
World Mission	104	3,861
Evangelism	388	158
Football	2,402	2,281
Stock Purchases	193	-
Premises Hire	19,970	17,092
Building Costs	36	3,434
Equipment & Software	11,316	11,349
Maintenance & Utilities	330	101
Cleaning	1,744	638
Charitable donations	-	1,100
	<u>208,980</u>	<u>233,890</u>
Grant funding of activities (see note 7)	10,976	9,852
Share of support costs (see note 8)	3,794	4,342
Share of governance costs (see note 8)	6,392	5,239
	<u>230,142</u>	<u>253,323</u>
<b>Analysis by fund</b>		
Unrestricted funds	222,362	240,628
Restricted funds	7,780	12,695
	<u>230,142</u>	<u>253,323</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Grants payable

	2022 £	2021 £
Grants to institutions:		
Grants Overseas	1,500	6,739
Grants UK	3,005	15
Other	(642)	-
	<u>3,863</u>	<u>6,754</u>
Grants to individuals	7,113	3,098
	<u>10,976</u>	<u>9,852</u>

### 8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Advertising & Communications	509	-	509	722	-	722
Administration & Other costs	1,072	-	1,072	1,341	-	1,341
Insurance	2,213	-	2,213	2,279	-	2,279
Accountancy Fees	-	3,000	3,000	-	2,598	2,598
Other Governance costs	-	3,392	3,392	-	2,641	2,641
	<u>3,794</u>	<u>6,392</u>	<u>10,186</u>	<u>4,342</u>	<u>5,239</u>	<u>9,581</u>
<u>Analysed between</u>						
Charitable activities	<u>3,794</u>	<u>6,392</u>	<u>10,186</u>	<u>4,342</u>	<u>5,239</u>	<u>9,581</u>

Governance costs includes charges from the Independent Examiners of £3,000 (2021:£3,500) for preparing and examining the accounts.

### 9 Trustees

Donations made by the Trustees to the Charity during the year were £25,550 (2021: £21,895).

Trustees Richard Garton, served as Church Leaders and received the salaries and pension contributions for serving in that capacity, as allowed within the constitution.

Richard Garton Salary 2022:£31,250 (2021:£26,786), Employer pension contributions 2022:£735 (2021: £842).

At the year end there was a loan to the subsidiary company outstanding. The amount receivable at the year end was £24,190 (2021: £41,200)

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Ministry	6	7
	<u>6</u>	<u>7</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	131,786	138,938
Social security costs	7,503	7,645
Other pension costs	2,798	2,846
	<u>142,087</u>	<u>149,429</u>

The Church is indebted to the many volunteers who serve in various categories.

There were no employees whose annual remuneration was more than £60,000.

### 11 Other

	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	<b>£</b>
	<b>2022</b>	<b>2021</b>
Net loss on disposal of tangible fixed assets	574	-
	<u>574</u>	<u>-</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Property, plant and equipment

	Fixtures, fittings and Equipment £
<b>Cost</b>	
At 1 April 2021	62,841
Additions	7,923
Disposals	(2,493)
At 31 March 2022	<u>68,271</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	45,074
Depreciation charged in the year	11,958
Eliminated in respect of disposals	(1,918)
At 31 March 2022	<u>55,114</u>
<b>Carrying amount</b>	
At 31 March 2022	<u>13,157</u>
At 31 March 2021	<u>17,768</u>

### 13 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 April 2021 & 31 March 2022	41,200
<b>Carrying amount</b>	
At 31 March 2022	<u>41,200</u>
At 31 March 2021	<u>41,200</u>

Other investments comprise:	Notes	2022 £	2021 £
Investments in subsidiaries	22	<u>24,190</u>	<u>41,200</u>

Fixed asset investments comprise a concessionary loan made to the charity's subsidiary, Community Rhythms (a Community Interest Company). This loan is interest free and unsecured. £20,000 of this is due for repayment within the next twelve months, with the remainder due after 1 year.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Inventories

	2022 £	2021 £
Finished goods and goods for resale	1,594	-

### 15 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other receivables	5,453	9,518
Prepayments and accrued income	3,330	2,739
	8,783	12,257

	2022 £	2021 £
<b>Amounts falling due after more than one year:</b>		
Other receivables	-	11,250
	8,783	23,507

### 16 Current liabilities

	2022 £	2021 £
Other taxation and social security	3,026	552
Trade payables	28,145	28,211
Accruals and deferred income	3,055	3,031
	34,226	31,794

### 17 Retirement benefit schemes

#### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,798 (2021:£2,722).

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020		Movement in funds		Transfers		Balance at 1 April 2021		Movement in funds		Balance at 31 March 2022	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Future Fund	72,029	550	-	-	-	-	72,579	-	-	-	-	72,579
Evangelism Fund	3,879	-	-	-	16	-	3,895	-	-	-	-	3,895
Miscellaneous Restricted Fund	376	3,586	(1,155)	(2,288)	(2,288)	519	519	4,283	(2,485)	(2,485)	2,317	2,317
Research Trip Fund	4,392	1,250	-	-	-	5,642	5,642	-	-	-	-	5,642
World Mission Fund	1,060	14,473	(11,540)	(2,008)	2,008	6,001	6,001	8,285	(5,295)	(5,295)	8,991	8,991
	81,736	19,859	(12,695)	(264)	(264)	88,636	88,636	12,568	(7,780)	(7,780)	93,424	93,424

Future Fund: This fund is for future expenditure on the purchase of new premises for Sunnyhill Church meetings.

Evangelism Fund: This fund was created when we were part of the Apostolic Church by a restricted donation for Evangelism. When we became our own Charity, this fund was transferred over from the Apostolic Church.

Miscellaneous Restricted Funds: This fund handles transient restricted funds.

Research Trip Fund: The fund was created at the end of 2016/17 financial year with a restricted donation from Key Industrial, of which Daniel Jackson (Trustee) is a Director. The purpose is for a learning trip to investigate how American Churches (especially c3 San Diego) manage multi service, Church growth, intern program etc. Any funds remaining should be used for the football team ministry.

World Mission Fund: This holds some restricted donations given specially for World Mission (outside UK), we also use this fund for the processing of disaster appeals,

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020		Movement in funds		Transfers		Balance at 1 April 2021		Movement in funds		Balance at 31 March 2022	
	£	£	Incoming resources	Resources expended	£	£	£	£	Incoming resources	Resources expended	£	£
Building Fund	887,980	-	-	-	-	-	887,980	-	-	-	-	887,980
Evangelism Fund	965	-	-	-	-	-	965	-	-	-	-	965
Football Fund	1,536	1,640	1,640	(2,309)	(519)	348	2,413	(2,103)	658			658
Contingency Fund	60,000	-	-	-	-	60,000	-	-	-	-	-	60,000
	950,481	1,640	1,640	(2,309)	(519)	949,293	2,413	(2,103)	949,603			949,603

Building Fund: The fund was created at the end of 2016/17 to kick start a capital project to acquire a permanent site for Sunnyhill. It includes the gain on the property sold in 2018/19 to generate funds for a future property purchase.

Evangelism Fund: Money set aside for future expenditure on evangelistic opportunities.

Football Fund: This is used for the day-to-day operations of the Church football ministry.

Contingency Fund: This is the amount set aside with respect to our current reserves policy, as outlined in the Trustees report.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	13,157	-	13,157	17,768	-	17,768
Investments	24,190	-	24,190	41,200	-	41,200
Current assets/(liabilities)	969,655	93,424	1,063,079	936,417	88,636	1,025,053
	<u>1,007,002</u>	<u>93,424</u>	<u>1,100,426</u>	<u>995,385</u>	<u>88,636</u>	<u>1,084,021</u>

#### 21 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate compensation	<u>84,054</u>	<u>77,334</u>

##### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The Trustees note contains details of disclosable related party transactions.

#### 22 Subsidiaries

Details of the Charity's subsidiaries at 31 March 2022 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Community Rhythms CIC	England	Retail	Ordinary	100.00	

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 22 Subsidiaries (Continued)

On the 1st April 2018 Sunnyhill Church acquired a trading subsidiary, being Community Rhythms, a community interest company (CIC), company number 08769741. Sunnyhill Church owns the two shares in the CIC, paying a £nil consideration for the acquisition. The CIC is a fully functioning high street coffee shop with the intention of providing community outreach, opportunities for the local community and the Church also uses it in evenings for various activities. The results for the year ended 31 March 2022 are set out below:

	2022 £	2021 £
Net Profit/(Loss) for the year	(6,675)	22,268
Net Assets at 31 March	(1,180)	5,495

In accordance with FRS102 SORP Appendix 3 A.11 the subsidiary financial result has not been consolidated into Sunnyhill accounts as the combined income is below the consideration threshold of £1,000,000.

**SUNNYHILL CHURCH**

England & Wales - Charity number 1161294

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# Accounts

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SUNNYHILL CHURCH

ANNUAL REPORT  
AND  
ACCOUNTS  
YEAR END 31 MARCH 2021

Charitable Incorporated Organisation  
Charity Number: 1161294



**Caladine**  
Chartered Certified Accountants

## *Statutory Information:*

**Charitable Incorporated Organisation Registration Number:**  
1161294 (Constitution last amended: 17/11/17)

**Registered Address:**

Sunnyhill Church  
Wareham Road  
Corfe Mullen  
BH21 3LE

**Finance Office:**

Sunnyhill Church, 117 Aspen Gardens, Poole, BH12 4DQ

**Trustees:**

Richard Garton  
Daniel Jackson (Chair)  
Matthew Mellor (Secretary & Treasurer)

**Senior Leadership Team (Spiritual Leaders):**

Dominic & Louise Bird  
Adam & Catherine ('Fru') Bird  
Philip Coleman (until 31/08/21)  
Richard Garton

**Staff**

Adam Bird – Ferndown Campus Pastor  
Dominic Bird – Lead Pastor  
Louise Bird – Co-Lead Pastor/Volunteer Coordinator  
Phil Coleman – Teaching Pastor (until 31/08/21)  
Richard Garton – Operations Pastor  
Jake Parker – Next Gen Pastor (children and youth)  
Sophie Parker – Next Gen Assistant

**Bankers:**

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA

**Solicitors:**

Emma Moody, Womble Bond Dickinson, St Ann's Wharf, 112 Quayside. Newcastle upon Tyne, NE1 3DX

**Independent Examiner:**

John Caladine FCCA CTA FCIE, Caladine Limited, Chantry House, 22 Upperton Road, Eastbourne, East Sussex, ME19 4TA

# Trustees Annual Report

## Our purpose:

We are Sunnyhill.

Sunnyhill is a multisite church with campuses currently in Poole, Ferndown and Corfe Mullen.

We are a vibrant, contemporary, multisite church that is faith-filled, life-fuelled, fun loving and passionate about Jesus. Church to us isn't about stuffy religious practices, but it's about people expressing life and faith in Jesus.

Our purpose is simple; we are here 'For The One'. We focus our lives on loving and bringing honour to Jesus ('The One') and the best way we can do this, is by loving and making Him known to anybody ('the one') who hasn't experienced Him yet. We believe that in doing these things we're living out Jesus' New Commandment (see John 13:34). We do this both within the Dorset region and beyond.

## Our Values:

**Generosity:** We are so inspired by the goodness of God that the only fitting response to all He has done is to live generously. We know the world of the generous gets bigger and bigger so therefore we live generously by being faithful in our giving, selfless in our serving and cheerful in our attitude.

**Innovation:** The first thing we learn about God in the Bible is that He is a creator. The first thing we learn about us in the Bible is that we're made in His image. We think innovation and creativity reflect the heart of God and as a result believe that church should be the most innovative place on earth. Therefore, we celebrate innovation by being creative, fearless and fresh in the expression of our faith.

**Growth:** We think growth matters. We are not content to maintain church, we want to grow and flourish deep and wide both spiritually and numerically. Every one matters, so we champion growth by creating healthy community that is both missional at its heart and invitational in its ethos.

**Excellence:** For us, excellence is not about perfection but it's about doing the best with what we have. We want to do our best, be our best, live our best because we believe God is worth it and because we believe people who don't know God yet are worth it. We pursue excellence by cultivating a 'can-do' attitude, nurturing a pure heart and living to inspire others to do the same.

**Next Generation:** We believe the Next Generation are key to the plans and purposes of God, they don't have to wait. We want to raise them, equip them and release them to be all that God has called them to be. That said, Next Gen for us isn't all about kids and youth, it's about being a generation oriented and passionate about the next thing God is doing. We build for the Next Gen by being young at heart, vibrant and brave.

## Lead pastor's review

For the financial year to 31 March 2021 Sunnyhill Church has endeavored to develop the community component of ministry through the development and multiplication of small groups whilst trying to identify an appropriate premises for Sunday gatherings across the campus', purchase, or hire.

This past year has been predominantly dominated by responding to the Covid Pandemic that has swept across the globe.

With all our venues needing to be closed and our entire congregation having to go into isolation we needed to rapidly respond to the unfolding reality of life in lockdown. As a response we moved our entire ministry and mission online, from daily thoughts by staff to help people feel connected to the church, to our Sunday provision running out of our leaders' homes so there would be church delivery. Our worship team did recordings of worship songs for us to utilize during our Sunday provision and even managed to run a worship experience with one of our families broadcasting from their home.

We put care systems in place by arranging personal phone calls for all congregants every fortnight to encourage them and to also see if any support was required. Alongside this, our pastoral support was moved to phone and zoom calls. We created a mechanism to help provide shopping for those most vulnerable and offer support to those in care.

When we went into lockdown, we made the decision to furlough the majority of the church staff but as lockdown progressed, we slowly brought them back into work so we could increase our ministry output. In total for Sunnyhill Church during the financial year we claimed £32,747 in grants from the Governments Job Retention Scheme.

Lounge One- our coffee shop also needed to close. We put all staff on Furlough for the required period, claiming a total of £20,557 during the financial year.

As guidance permitted, we started to run our Sunday online provision out of our coffee shop with a small group of volunteers. This allowed us to stream a live church service to our members. We managed to run a pre-recorded Nativity service at Christmas time and streamed a live Christmas day service from our home.

We launched our online small groups where all the congregation were placed into new groups which ran over zoom weekly- this allowed for friendship, connection, and discipleship. Our NextGen ministry ran online youth provision with weekly online groups for young people and weekly online experiences for children to engage with.

The past year has been challenging but we believe that even through the hardship God has been working. We are looking forward to next year as we emerge out of lockdown.

Dom & Loo

Dom & Loo Bird  
Lead Pastors

## *Charitable Objects:*

The objects of Sunnyhill Church, for the public benefit, are to advance the Christian faith in accordance with the Statement of Beliefs, in Poole, Dorset and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

## *Organisational Structure, Governance and Management:*

Sunnyhill Church is a Charitable Incorporated Organisation (CIO), governed by a constitution and lead by a team of Trustees. As per the constitution the "Spiritual; Leaders" (Senior Staff) are responsible between them and recognised by the Church Fellowship as responsible for the spiritual leadership of the Church Fellowship. The day-to-day running of the organisation is handled by the Senior Staff. The charity is therefore led by the Trustees and Senior Staff Team. The officials (Chair and Secretary/Treasurer) are currently also involved in the day-to-day management of the charity. Remuneration for staff, including members of key management, is set by a Subgroup of non-salaried Trustees called the "Salary Review Board" (SRB).

Trustees are appointed by the Trustees, according to the rules set out in the constitution. New trustees are invited to attend a trustee meeting in an observatory capacity, and given information about Sunnyhill, including its policies and procedures, and the Charity Commission guide 'the essential trustee'.

## *Financial Review:*

At the end of the financial year the charity reports a healthy financial position, evidenced by income exceeding budget and expenditure falling below budgeted expectation.

The majority of the charity's income comes though the voluntary giving of those attending the church, all income for the year was £266,998 (19/20: £262,917). All expenditure relates to the furtherance of the charities aims £253,323 (19/20 £303,255).

The charity seeks to hold in reserve three month's full expenditure (£75,000). At the close of the current financial year the reserves policy was met. Although not all of this was held as unrestricted general cash balances, the charity holds significant designated funds as cash balances that could be used to meet any short term cash reserve requirements.

## *Risks and policies:*

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. This includes the current policies which are reviewed and updated regularly, including: Finance Operating Procedures, Volunteer Policy, Hardship/Grants Policy, Complaints Procedure, Paying Staff /Recruitment, Investment Policy and the Risk Assessment Policy. The grants policy includes the desire to give 10% of operating income away as an organisation tithe. The charity does not hold complex investments or financial instruments and social investments are made as the fund allows depending upon the fit with charity's aims. Sunnyhill is heavily reliant upon volunteers in all of its activities to an unquantifiable extent, for which the trustees and senior leaders are grateful.

## Public Benefit Statement:

The Trustees are aware of the Charities Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Trustees believe that, the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers; and
- promoting Christian values and service by partners of the church to the community, for the benefit of individuals and society as a whole.

## Trustees' Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

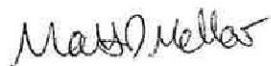
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval

The annual report and accounts were approved by the trustees on 19 January 2022, and is signed below on their behalf:



Matt Mellor  
(Secretary/Treasurer)



Danny Jackson  
(Chair)

# SUNNYHILL CHURCH

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNNYHILL CHURCH

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I report to the Trustees on my examination of the financial statements of Sunnyhill Church (the Charity) for the year ended 31 March 2021.

### Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**John Galadine FCCA CTA FCIE**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 24 January 2022

# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	243,668	19,533	263,201	262,917	313,989
Charitable activities	4	1,395	326	1,721	-	8,568
Investments	5	2,076	-	2,076	-	4,438
Other income	6	-	-	-	6,288	6,288
<b>Total income</b>		<b>247,139</b>	<b>19,859</b>	<b>266,998</b>	<b>51,072</b>	<b>333,283</b>
<b>Expenditure on:</b>						
Charitable activities	7	240,628	12,695	253,323	15,576	303,255
<b>Net incoming resources before transfers</b>		<b>6,511</b>	<b>7,164</b>	<b>13,675</b>	<b>(5,468)</b>	<b>30,028</b>
Gross transfers between funds	17	264	(264)	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>6,775</b>	<b>6,900</b>	<b>13,675</b>	<b>(5,468)</b>	<b>30,028</b>
Fund balances at 1 April 2020		988,610	81,736	1,070,346	46,240	1,040,318
<b>Fund balances at 31 March 2021</b>		<b>995,385</b>	<b>88,636</b>	<b>1,084,021</b>	<b>81,736</b>	<b>1,070,346</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


# SUNNYHILL CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		17,768		32,882
Investments	13		41,200		46,200
			<u>58,968</u>		<u>79,082</u>
<b>Current assets</b>					
Trade and other receivables	14	23,507		24,628	
Cash at bank and in hand		1,033,340		975,571	
		<u>1,056,847</u>		<u>1,000,199</u>	
<b>Current liabilities</b>	15	<u>(31,794)</u>		<u>(8,935)</u>	
Net current assets			<u>1,025,053</u>		<u>991,264</u>
<b>Total assets less current liabilities</b>			<u><u>1,084,021</u></u>		<u><u>1,070,346</u></u>
<b>Income funds</b>					
Restricted funds	17		88,636		81,736
<u>Unrestricted funds</u>					
Designated funds:					
Designated Funds		<u>949,293</u>		<u>950,481</u>	
General unrestricted funds	18	<u>949,293</u>		<u>950,481</u>	
		<u>46,092</u>		<u>38,129</u>	
			<u>995,385</u>		<u>988,610</u>
			<u><u>1,084,021</u></u>		<u><u>1,070,346</u></u>

The financial statements were approved by the Trustees on 14/01/2022

  
 Mr D Jackson (Chair)  
 Trustee

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Sunnyhill Church is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales. The Charity's registered number is 1161294 and was first registered on 15 April 2015. The principal address of the Charity is as shown on the Legal and Administrative information page.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and Equipment	Over 5 years
----------------------------------	--------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (Continued)

#### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	210,921	19,533	230,454	262,917	51,072	313,989
Government JRS grants	32,747	-	32,747	-	-	-
	<u>243,668</u>	<u>19,533</u>	<u>263,201</u>	<u>262,917</u>	<u>51,072</u>	<u>313,989</u>
<b>Donations and gifts</b>						
Donations of cash and similar	175,827	13,535	189,362	223,282	46,254	269,536
Income tax recoverable	34,546	5,998	40,544	39,635	4,818	44,453
Other	548	-	548	-	-	-
	<u>210,921</u>	<u>19,533</u>	<u>230,454</u>	<u>262,917</u>	<u>51,072</u>	<u>313,989</u>

### 4 Charitable activities

	2021	2020
	£	£
Sales within charitable activities	1,721	8,568
	<u>1,721</u>	<u>8,568</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,395	8,568
Restricted funds	326	-
	<u>1,721</u>	<u>8,568</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	2,076	4,438
	<u>2,076</u>	<u>4,438</u>

**SUNNYHILL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**6 Other income**

	<b>Total</b>	<b>Unrestricted</b>
		<b>funds</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net gain on disposal of tangible fixed assets	-	5,564
Other Income	-	724
	<u>-</u>	<u>6,288</u>
	<u>-</u>	<u>6,288</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

	2021	2020
	£	£
Staff costs	149,429	144,899
Depreciation and impairment	24,588	12,603
Staff Costs Accommodation & Expenses	279	272
Apostolic Church Levy	10,008	10,000
Church Activities	9,572	26,474
World Mission	3,861	26,423
Evangelism	158	2,097
Football	2,281	1,851
Stock Purchases	-	1,553
Premises Hire	17,092	30,685
Building Costs	3,434	-
Equipment & Software	11,349	11,991
Maintenance & Utilities	101	1,580
Cleaning	638	-
Charitable donations	1,100	-
	<u>233,890</u>	<u>270,428</u>
Grant funding of activities (see note 8)	9,852	19,856
Share of support costs (see note 9)	4,342	4,960
Share of governance costs (see note 9)	5,239	8,011
	<u>253,323</u>	<u>303,255</u>
<b>Analysis by fund</b>		
Unrestricted funds	240,628	287,679
Restricted funds	12,695	15,576
	<u>253,323</u>	<u>303,255</u>

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Grants payable

	2021 £	2020 £
Grants to institutions:		
Grants Overseas	6,739	9,053
Grants UK	15	1,164
Grants Ministry	-	8,874
	<u>6,754</u>	<u>19,091</u>
Grants to individuals	3,098	765
	<u>9,852</u>	<u>19,856</u>

### 9 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Advertising & Communications	722	-	722	1,286	-	1,286
Administration & Other costs	1,341	-	1,341	1,432	-	1,432
Insurance	2,279	-	2,279	2,242	-	2,242
Accountancy Fees	-	2,598	2,598	-	3,000	3,000
Other Governance costs	-	2,641	2,641	-	5,011	5,011
	<u>4,342</u>	<u>5,239</u>	<u>9,581</u>	<u>4,960</u>	<u>8,011</u>	<u>12,971</u>
<u>Analysed between</u>						
Charitable activities	<u>4,342</u>	<u>5,239</u>	<u>9,581</u>	<u>4,960</u>	<u>8,011</u>	<u>12,971</u>

Governance costs includes charges from the Independent Examiners of £3,000 (2020:£3,500) for preparing and examining the accounts.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Trustees

Donations made by the Trustees to the Charity during the year were £21,895 (2020:£32,760).

Trustees Dominic Bird and Richard Garton, served as Church Leaders and received the salaries and pension contributions for serving in that capacity, as allowed within the constitution.

Richard Garton Salary 2021:£26,786 (2020:£26,786), Employer pension contributions 2021:£842 (2020:£619).

Dominic Bird, his wife Louise Bird and his brother Adam Bird are all employed by the charity. Dominic Bird resigned as a trustee on 23 April 2020 and there were no disclosable transactions between 1 April 2020 and 23 April 2020.

The comparative figures were as follows:

Dominic Bird	Salary 2020:£32,164,	Employer pension contributions 2020:£780.
Louise Bird	Salary 2020:£6,515	
Adam Bird	Salary 2020:£14,515	

At the start of the year, there was a brought forward balance on the loan issued to Dominic Bird of £4,903. This was fully repaid during the year.

At the year end there was a loan to the subsidiary company outstanding. The amount receivable at the year end was £41,200 (2020: £46,200)

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Ministry	7	7
Operations Support	-	1
Total	7	8

Employment costs	2021 £	2020 £
Wages and salaries	138,938	134,283
Social security costs	7,645	7,894
Other pension costs	2,846	2,722
	149,429	144,899

The Church is indebted to the many volunteers who serve in various categories.

There were no employees whose annual remuneration was more than £60,000.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 12 Property, plant and equipment

	Fixtures, fittings and Equipment £
<b>Cost</b>	
At 1 April 2020	53,368
Additions	9,473
	<u>62,841</u>
At 31 March 2021	62,841
<b>Depreciation and impairment</b>	
At 1 April 2020	20,485
Depreciation charged in the year	24,588
	<u>45,073</u>
At 31 March 2021	45,073
<b>Carrying amount</b>	
At 31 March 2021	17,768
	<u>32,882</u>
At 31 March 2020	<u>32,882</u>

### 13 Fixed asset investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2020	46,200
Disposals	(5,000)
	<u>41,200</u>
At 31 March 2021	41,200
<b>Carrying amount</b>	
At 31 March 2021	41,200
	<u>46,200</u>
At 31 March 2020	<u>46,200</u>

Other investments comprise:	Notes	2021 £	2020 £
Investments in subsidiaries	21	41,200	46,200
		<u>41,200</u>	<u>46,200</u>

Fixed asset investments comprise a concessionary loan made to the charity's subsidiary, Community Rhythms (a Community Interest Company). This loan is interest free and unsecured. £20,000 of this is due for repayment within the next twelve months, with the remainder due after 1 year.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 14 Trade and other receivables

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	-	1,476
Other receivables	9,518	5,962
Prepayments and accrued income	2,739	2,787
	<u>12,257</u>	<u>10,225</u>

	2021	2020
	£	£
<b>Amounts falling due after more than one year:</b>		
Other receivables	11,250	14,403
	<u>11,250</u>	<u>14,403</u>
<b>Total debtors</b>	<u>23,507</u>	<u>24,628</u>

### 15 Current liabilities

	2021	2020
	£	£
Other taxation and social security	552	3,443
Trade payables	28,211	1,746
Accruals and deferred income	3,031	3,746
	<u>31,794</u>	<u>8,935</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,846 (2020:£2,722).

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019		Movement in funds		Balance at 1 April 2020		Movement in funds		Balance at 31 March 2021	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Future Fund	38,504	-	33,525	-	72,029	550	-	-	-	72,579
Evangelism Fund	3,879	-	-	-	3,879	-	-	-	16	3,895
Miscellaneous Restricted Fund	-	-	376	-	376	3,586	(1,155)	(2,288)	-	519
Research Trip Fund	-	-	4,392	-	4,392	1,250	-	-	-	5,642
World Mission Fund	3,857	-	12,779	(15,576)	1,060	14,473	(11,540)	2,008	-	6,001
	<u>46,240</u>	<u>51,072</u>	<u>(15,576)</u>	<u>81,736</u>	<u>19,859</u>	<u>(12,695)</u>	<u>(264)</u>	<u>88,636</u>		

Future Fund: This fund is for future expenditure on the purchase of new premises for Sunnyhill Church meetings.

Evangelism Fund: This fund was created when we were part of the Apostolic Church by a restricted donation for Evangelism. When we became our own Charity, this fund was transferred over from the Apostolic Church.

Ferndown Fund: This fund is for donations received towards the cost of the campus.

Miscellaneous Restricted Funds: This fund handles transient restricted funds.

Research Trip Fund: The fund was created at the end of 2016/17 financial year with a restricted donation from Key Industrial, of which Daniel Jackson (Trustee) is a Director. The purpose is for a learning trip to investigate how American Churches (especially c3 San Diego) manage multi service, Church growth, intern program etc. Any funds remaining should be used for the football team ministry.

World Mission Fund: This holds some restricted donations given specially for World Mission (outside UK), we also use this fund for the processing of disaster appeals.

**SUNNYHILL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

**18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019		Movement in funds		Balance at 1 April 2020		Movement in funds		Balance at 31 March 2021			
	£	£	Incoming resources	Resources expended	Transfers	£	£	Incoming resources	Resources expended	Transfers	£	£
Building Fund	887,980	-	-	-	-	887,980	-	-	-	-	887,980	-
Evangelism Fund	965	-	-	-	-	965	-	-	-	-	965	-
Football Fund	1,814	1,573	1,573	(1,851)	-	1,536	1,640	(2,309)	(519)	348	-	-
Sunnytots Fund	422	-	-	-	(422)	-	-	-	-	-	-	-
Youth and Youth Trip Fund	820	3,930	3,930	(4,896)	146	-	-	-	-	-	-	-
Contingency Fund	60,000	-	-	-	-	60,000	-	-	-	-	60,000	-
	<u>952,001</u>	<u>5,503</u>	<u>5,503</u>	<u>(6,747)</u>	<u>(276)</u>	<u>950,481</u>	<u>1,640</u>	<u>(2,309)</u>	<u>(519)</u>	<u>949,293</u>		

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 18 Designated funds (Continued)

Building Fund: The fund was created at the end of 2016/17 to kick start a capital project to acquire a permanent site for Sunnyhill. It includes the gain on the property sold in 2018/19 to generate funds for a future property purchase.

Evangelism Fund: Money set aside for future expenditure on evangelistic opportunities.

World Mission Fund: Money designated for the support of overseas mission.

Corfe Mullen Fund: This fund was created during the 2016/17 financial year for the merger with Corfe Mullen Family Church. It operates like a General fund for the Corfe Mullen Campus and was integrated into the general funds of the Church during the 18/19 financial year.

Football Fund: This is used for the day-to-day operations of the Church football ministry.

Men and Women's Ministry Fund: This fund is now closed.

Sunnytots Fund: This is now closed.

Youth and Youth Trip Fund: This is used primarily for the operation of the Youth Tuck Shop and for the Soul Survivor Trip.

Ferndown Fund: This fund is related to costs in respect of the campus.

Contingency Fund: This is the amount set aside with respect to our current reserves policy, as outlined in the Trustees report.

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances are represented by:						
Property, plant and equipment	17,768	-	17,768	32,882	-	32,882
Investments	41,200	-	41,200	46,200	-	46,200
Current assets/ (liabilities)	936,417	88,636	1,025,053	909,528	81,736	991,264
	<u>995,385</u>	<u>88,636</u>	<u>1,084,021</u>	<u>988,610</u>	<u>81,736</u>	<u>1,070,346</u>

### 20 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	<u>77,334</u>	<u>72,628</u>

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The Trustees note contains details of disclosable related party transactions.

### 21 Subsidiaries

Details of the Charity's subsidiaries at 31 March 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Community Rhythms CIC	England	Retail	Ordinary	100.00	

# SUNNYHILL CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 21 Subsidiaries (Continued)

On the 1st April 2018 Sunnyhill Church acquired a trading subsidiary, being Community Rhythms, a community interest company (CIC), company number 08769741. Sunnyhill Church owns the two shares in the CIC, paying a £nil consideration for the acquisition. The CIC is a fully functioning high street coffee shop with the intention of providing community outreach, opportunities for the local community and the Church also uses it in evenings for various activities. The results for the year ended 31 March 2021 are set out below:

	2021 £	2020 £
Net Profit/(Loss) for the year	22,268	6,095
Net Assets at 31 March	5,495	(16,773)

In accordance with FRS102 SORP Appendix 3 A.11 the subsidiary financial result has not been consolidated into Sunnyhill accounts as the combined income is below the consideration threshold of £1,000,000.