



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 25th 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).

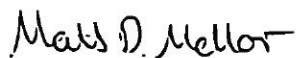
Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for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

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.

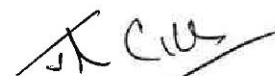
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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 £
Income from:							
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
Total income		252,324	18,606	270,930	234,553	12,568	247,121
Charitable activities	6	234,127	11,473	245,600	222,362	7,780	230,142
Other expenditure	11	-	-	-	574	-	574
Total expenditure		234,127	11,473	245,600	222,936	7,780	230,716
Net income		18,197	7,133	25,330	11,617	4,788	16,405
Transfers between funds	20	1,560	(1,560)	-	-	-	-
Net movement in funds		19,757	5,573	25,330	11,617	4,788	16,405
Reconciliation of funds:							
Fund balances at 1 April 2022		1,007,002	93,424	1,100,426	995,385	88,636	1,084,021
Fund balances at 31 March 2023		1,026,759	98,997	1,125,756	1,007,002	93,424	1,100,426

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	£	£	£	£
Fixed assets					
Property, plant and equipment	13		10,102		13,157
Investments	14		50,690		24,190
			<u>60,792</u>		<u>37,347</u>
Current assets					
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>	
Current liabilities	17	25,424		34,226	
		<u>25,424</u>		<u>34,226</u>	
Net current assets			1,064,964		1,063,079
Total assets less current liabilities			<u>1,125,756</u>		<u>1,100,426</u>
The funds of the Charity					
Restricted income funds	20		98,997		93,424
Unrestricted funds			1,026,759		1,007,002
			<u>1,125,756</u>		<u>1,100,426</u>

The financial statements were approved by the Trustees on26/01/24.....



Mr D Jackson (Chair)
Trustee

SUNNYHILL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

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 2023

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>
Donations and gifts						
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>
Grants receivable for core activities						
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

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	8,549	1,879

SUNNYHILL CHURCH

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

6 Expenditure on charitable activities

	Church activities	Church activities
	2023	2022
	£	£
Direct costs		
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
Share of support and governance costs (see note 8)		
Support	3,653	3,794
Governance	6,259	6,392
	<u>245,600</u>	<u>230,142</u>
Analysis by fund		
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

	Church activities 2023 £	Church activities 2022 £
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

	2023 £	2022 £
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>
Analysed between:		
Church activities	<u>9,912</u>	<u>10,186</u>
	<u>2023</u>	<u>2022</u>
Governance costs comprise:	<u>£</u>	<u>£</u>
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
Employment costs	2023 £	2022 £
Wages and salaries	107,820	131,786
Social security costs	5,100	7,503
Other pension costs	2,159	2,798
	115,079	142,087

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

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
	-	574

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

SUNNYHILL CHURCH

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

14 Fixed asset investments

			Other investments
Cost or valuation			
At 1 April 2022			24,190
Additions			26,500
			<u>50,690</u>
At 31 March 2023			50,690
Carrying amount			
At 31 March 2023			50,690
			<u>24,190</u>
At 31 March 2022			24,190
			<u>24,190</u>
		2023	2022
	Notes	£	£
Other investments comprise:			
Investments in subsidiaries	24	50,690	24,190
		<u>50,690</u>	<u>24,190</u>

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.

15 Inventories

	2023	2022
	£	£
Finished goods and goods for resale	3,775	1,594
	<u>3,775</u>	<u>1,594</u>

16 Trade and other receivables

	2023	2022
	£	£
Amounts falling due within one year:		
Other receivables	10,765	5,453
Prepayments and accrued income	5,273	3,330
	<u>16,038</u>	<u>8,783</u>

SUNNYHILL CHURCH

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

16 Trade and other receivables (Continued)

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

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
		25,424	34,226

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	3,275	-
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	3,275	-
Deferred income at 31 March 2023	3,275	-

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>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
	-	-	-	-	-
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>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
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 £
Fund balances at 31 March 2023 are represented by:			
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 £
Fund balances at 31 March 2022 are represented by:			
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
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

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.