

Charity no. 1161520



Bourne Christian Centre

**Trustees Annual Report and
Unaudited Financial Statements**

For the year ended 31 March 2023

bourne christian centre
ROOTED IN CHRIST GROWING IN LOVE

Bourne Christian Centre is a Charitable Incorporated Organisation Registered in England and Wales, Number: 1161520.

Bourne Christian Centre

Reference and administrative details

For the year ended 31 March 2023

Charity number	1161520
Registered office and operational address	Bourne Chapel Waters Road Kingswood Bristol BS15 8BE
Trustees	The trustees who served during the year and up to the date of this report were as follows: C Cox S Edwards R Finlayson S Lee M Southall D Wellington (resigned 21 June 2023)
Leadership team	The leaders who held office during the year are: Ben and Joanna Mitchell Mark and Vicky Payton Jon and Julia Pike Mark and Karen Southall Jon Steer
Bankers	CAF Bank Ltd PO Box 289 West Malling Kent ME19 4TA
Independent examiner	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2023. The financial statements comply with 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 income of the charity is below the threshold for a statutory audit to be required. The trustees have therefore opted to have the accounts independently examined fulfilling the requirements of the Charity Commission.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the trust are to proclaim and further the Gospel of God concerning his Son Jesus Christ our Lord, the preaching and teaching of the Christian faith and the relief of people in need, hardship or distress.

When planning the activities to outwork our objectives the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Vision

The church has a strong and committed congregation and as a group we are keen to find God and outwork his vision for this church:

Rooted in Christ, Growing in love

The leadership see us outworking this through being a 'deep and wide' church. We need to get deep as a church in the spirit, the word and love, with a hunger to receive new gifts, to grow in our gifting and to enable others to do the same. Wide is about more than our church, it is about reaching out into the community. Increasingly we want to be a church that:

proclaims good news to the poor, binds up the broken hearted, proclaims freedom to the captives and release from the darkness for the prisoners, proclaims the year of the Lord's favour and the day of the vengeance of our God, comforts all who mourn and provides for those who grieve in Zion.

Isaiah 61:1

There are three areas that we are focusing on to outwork this vision – celebrating family, engaging community and making Jesus known.

An important part of outworking our vision is for us to take our place in the body of Christ in Bristol, which we are achieving through our relationship with the Woodlands Group of Churches.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Public benefit

The activities that the charity undertakes to meet its charitable purposes for public benefit are:

- The provision of Gathered Church services and events to the general public;
- Local community outreach activities including grants to extended members of the community where a need is identified;
- The provision of events and activities for children and youth;
- The provision of counselling and therapy services and family support related activities through Bourne Family Project;
- The provision of dedicated space in our building for the East Bristol Foodbank;
- The provision of our halls for regular community NHS 'Giving Blood' sessions;
- Support for Christian overseas missionaries and organisations through Bourne Relief; and
- Pastoral care to those of any age or background associated with the activities of Bourne Christian Centre and its activities.

Further details on the activities of the charity and how it has delivered public benefit are described below.

Pastoral Care and Outreach

People who come to the church regularly are invited to join a homegroup and the leaders of these groups develop a close relationship with their members, this personal contact enables people to grow in their relationship with God and to deal with problems they are encountering. Where further help is needed to support individuals the leadership of the church become involved.

The church is involved in outreach through talking to shoppers at Kings Chase Shopping Centre on some Saturday mornings, as well as through the meetings and groups we run.

Grants are paid at the discretion of the trustees; these grants are for the furtherance of the gospel or for the poor. For an analysis see note 6 in the accounts.

The church is committed to reaching as many of the local community as possible and this is achieved through advertising our services and other weekly activities at the church and meeting people at the shopping centre.

Gathered Church

Meetings where the church gathers are a useful forum to preach the gospel, to help people grow in their relationship with God and are a fundamental part of the church. The church holds the following meetings:

- Sunday Morning Church meeting, which includes separate groups for children and youth;
- Prayer and bible study meetings during the week;
- Home groups at various locations throughout the week;
- Bi-weekly Fusion youth homegroup at church (Years 6 to 13); and
- Bourne Youth Club which runs twice a month in the church hall (Years 6 to 13).

The church also runs a number of groups for the local community:

- Silver Singers, runs on the first Wednesday of the month for a coffee followed by an hour of singing songs from the 50's, 60's and 70's;
- Bourne Community Club, runs twice a month with activities, games, tea and cakes and a chance to chat;
- Bourne Youth Club, runs twice a month for youth in school years 6-11; and
- Bourne Toddlers, runs weekly during school term-time.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

We also host a branch of the East Bristol Foodbank from our offices, staffed by volunteers from the churches in Kingswood. We also open our facilities to NHS Blood and Transport to support with their 'Giving Blood' sessions.

Volunteers

The trustees are incredibly grateful for the volunteers who work within the church. We currently have 63 people who help on a voluntary basis and without them the church would not function. The volunteers are involved in every area of the church, particularly:

- Running the various Sunday and midweek meetings;
- Outreach into the community; and
- General maintenance of the buildings.

Bourne Family Project

Our mission is to express Christ's compassion and love to our community through providing advice, training, resourcing, adult counselling, children's therapy, and forest school.

We welcome families and individuals from across Bristol and South Gloucestershire via self-referrals, or through other organisations and services such as GP's, schools, and nurseries. Whatever their reason for seeking our support, our team of qualified and student therapists help people to:

- Navigate difficult challenges in life;
- Process traumatic experiences or overwhelming emotions;
- Make connections;
- Increase their sense of worth and confidence;
- Understand their own path to wellbeing;
- Feel empowered to make positive changes;
- Have hope for the future; and
- Learn new skills.



The Children's Creative Therapy is a way for troubled children to process their traumatic experiences, either through talking, or the metaphor of play, helping to make painful memories less intense and increasing resilience.

The Adult Counselling work in a person-centred way, carefully listening to each person's story, empowering individuals to help clients understand how their personal history has impacted them, learn their personal triggers, and identify ways to be more resilient.

We have links with the local health centres and schools enabling us to reach as wide a section of the local community as possible. A small charge is made for our services, but we consider individual's circumstances to ensure that an inability to pay does not exclude any beneficiaries.

Sessions are £15 with every session being funded via fees and the Family Fund (regular donations). Therapists discuss fees and slowly reduce the amount requested in small increments if they are unable to pay. Information about personal grants is sent out to those who refer to encourage them to seek funding from other sources if unable to pay. Subsidised clients are given 12-16 sessions - no opportunity for extension.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Bourne Relief

Bourne Relief was established as the fundraising section of the church, with the aim of supporting and enabling those in need wherever they are. The charities we supported were:

- Removing Obstacles To Education (ROTE); and
- The Storehouse.

ROTE is a project founded by two members of the Church congregation Paul and Francesca Meager after spending 2018 in Mozambique serving. The project currently supports 6 boys with their annual school enrolments and have provided them with school uniforms, books, stationary, P.E kits and shoes, as well as items to help them with employment, such as bikes. ROTE has also helped to build brick houses through Iris Ministries' house building sector, 'Mercy Ministries.' Paul and Francesca are returning to Mozambique to continue the work of ROTE.

The Storehouse was initiated as a response to the increase in hardship we are seeing in Bristol and South Gloucestershire. Our community has been noticeably affected by the rise in heating and electricity bills and many people are struggling to provide enough food and warm clothing for themselves and their families. The Storehouse is intended to 'Meet the needs of those in need' and can include helping people with clothing, food, heating, and wellbeing needs. Currently those accessing help from The Storehouse are primarily from Foodbank, Bourne Christian Centre and the clubs run by Bourne Christian Centre. For The Storehouse to run effectively, BCC provides a small storage area in the office kitchen for food and a cupboard for storing clothes in the Upper Hall. The Outreach Leader is also available throughout the week to run the ministry as and when needed. The fundraising is done by means of regular donations, sponsored and social events.

ACHIEVEMENTS AND PERFORMANCE

The Church

On the first Sunday of the month, we hold our Bourne Café: a more informal service in the Lower Hall with space for discussion, cakes, and coffee. This is an opportunity for those who are looking into Christianity to ask questions and find out more about our faith. We also invite those attending groups (Silver Singers, Community Club, Bourne Toddlers, and Bourne Youth Club) to Bourne Café to experience Church in an informal setting.

Children's and Youth Work

We have two classes for children and youth on a Sunday morning, for those walking through to aged eighteen. These classes use age-appropriate material to help them understand more about the Christian faith and to build their relationship with God.

The Bi-weekly Fusion youth homegroup (Years 6-13) has taken place in one of the youth leaders' homes for the last seven years, with a focus on fellowship and discipleship. From Easter 2023, this group will move to the Church premises due to a change in leader circumstances and we will be taking them through the Youth Alpha course. This course will be open to those from the Bourne Youth Club who have expressed an interest to explore faith further.

Bourne Youth Club (years 6-13) runs on the first and third Friday. We are currently seeing about 30 children each week, with half of those attending having no other links with our church. Each session includes games, a talk, and some food. It is well supported by volunteers who come and cook the children some food and build relationships with them.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Bourne Family Project

Activities

The focus for our services continues to be adult counselling and children's creative therapies. We recognise the need for a more holistic approach that goes beyond the therapy room so have successfully launched a Forest School Holiday provision and have advertised for Forest School Lead to run a stay and play group as a source of earned income. After a successful Aviva Crowdfunding campaign, we have also trained CAP Money coaches and have run a Cooking Healthily on a Budget Course.

Counselling

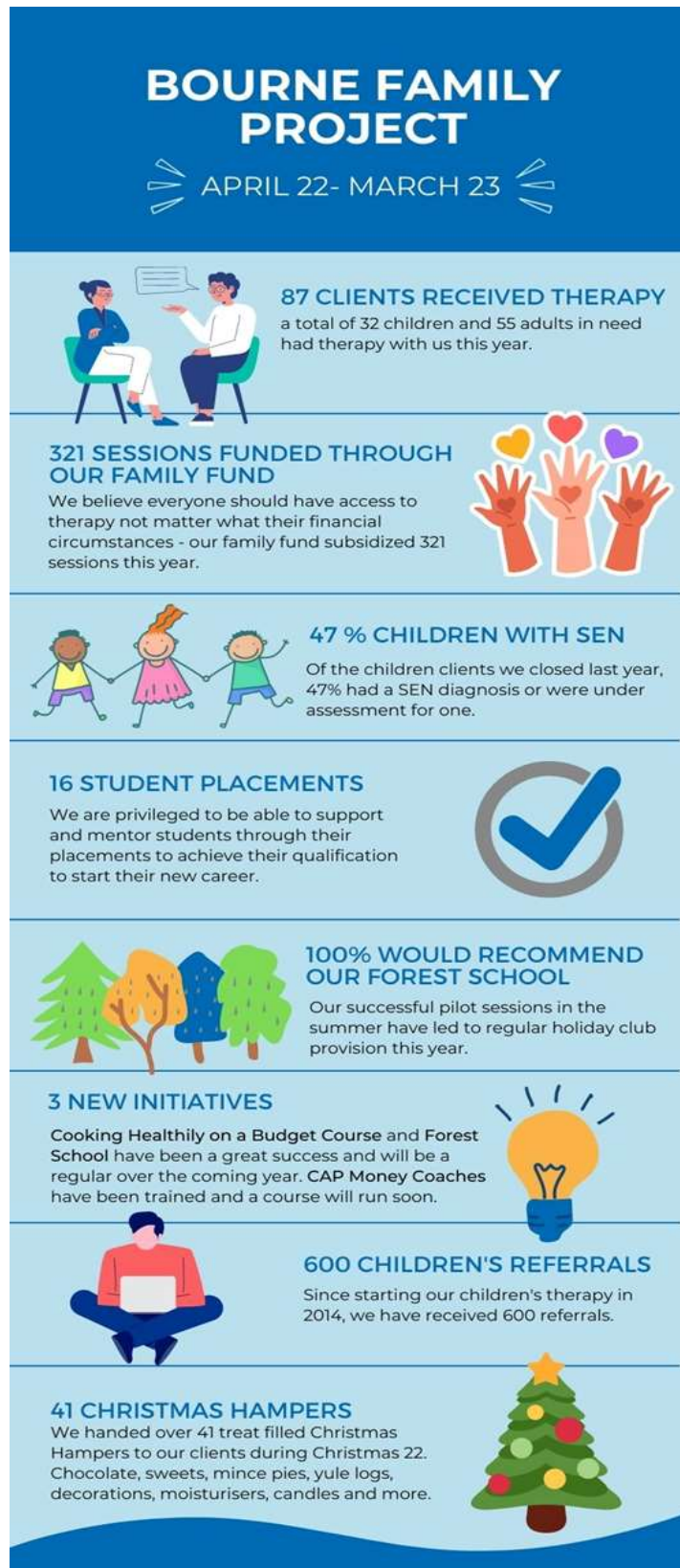
Our Counselling Service offers one-to-one weekly counselling to adults (over 18). Sessions run three days and one evening a week. The sessions are 50 minutes to 1 hour. The team comprises of two qualified paid counsellors, plus 3 volunteers and 4 students.

Our Creative Therapy Service continues to offer one-to-one weekly therapy to children aged 4-16. Weekly sessions last for 45 minutes and run four days a week. Each therapist also conducts reviews with parents/carers every 6-8 weeks. We have one qualified volunteer and 6 students.

At the start of this financial year, we had 100 on the waiting list. After spending time contacting parents, completing Strengths and Difficulties Questionnaires, and contacting schools for SDQs, we have reduced the waiting list to 36. Twenty-two of these have been on the list over a year; this is mostly due to their availability or complexity of the case (social care involvement or an active court case means students cannot take them on).

We are ensuring that BFP is increasingly sustainable by taking the following steps:

- Clearer expectations on website, referral forms and information sent out about the overall cost of sessions and our fees;
- Regular monthly donations are used to subsidise fees (Family Fund). In discussion with therapist, clients can pay less than the £15 but only have 12-16 sessions (no extensions);
- Ensuring client sessions are only 16 weeks. Extra sessions are up to the discretion of the Manager;
- Every session must be funded, whether through payments or the Family Fund;
- Missed session policy introduced;
- Keeping the waiting list maintained; and
- Promote Forest School Sessions and Toddler Group activity to diversify our revenue streams.



Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Future plans include:

- Develop Forest School Provision to a toddler group - advert is currently out on website, socials, Woodies Church, and Bristol Youth Ministry Network;
- Contact local churches for Christian qualified therapists to ask if they are willing to offer some volunteer time with us;
- Applying for Core Cost grants to help us build reserves;
- Apply for a multi-year grant to pay for a Creative/Play Therapist;
- Reapply for Co-op grant;
- Introduce pay-it-forward where clients can overpay for their sessions and help subsidise other's sessions; and
- Look at other sources of passive giving.

Income this year:

- The Co-operative Community Fund for the year brought in £2,757;
- Aviva Crowd funding brought in £2,342;
- Toddler group, run by church volunteers and assisted by the Operations Manager, allocates its funds and expenses to BFP; and
- Amazon Smile brought in around £61 in total before closing (a further £29 still waiting to be transferred).

We have had an increase in regular monthly donations and some grant income. We have had no face-to-face fundraising occurring this year.

The card machine will be promoted as the best way to pay to help know exactly what is coming in instead of waiting for monthly updates of online payments and then chasing fees.

Bourne Relief

During the early part of the year ROTE was able to support in the building of two houses and funds were forwarded to Iris Ministries to support this. Later in the year Paul and Francesca Meager were able to return to Mozambique for missionary work with WEC International and continue the work of the ROTE project supporting boys with their school education through supplies for school as well as the provision of a homework club. For one school leaver they were able to help him with setting up work to make a living from. During the year £3,930 was sent to Mozambique and spent on ROTE activities. Regular donations in the year amounted to £4,901.

The Storehouse gives out physical items to people on an occasional basis. Receiving support on a formal weekly basis is not something Storehouse seek to offer. Should it be noticed that someone is depending on Storehouse for regular support, further help and referring them to appropriate professional services would happen immediately.

The type of help Storehouse can offer is practical help to meet basic needs that affirm human dignity and comply with basic humanitarian rights to such things as food, clothes, warmth, and shelter. Help could include clothing, shoes, food, toiletries, money on an electric card, bedding or if homeless, a tent or booking a space in a night shelter or hostel for up to three nights. Money alone is not directly given.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Grant making policy

Grants are paid to individuals and charities at the discretion of the trustees and in line with the charity's grant making policy. These grants are for the furtherance of the gospel or for those in need of financial support. Grants paid out in the year amounted to £3,930 (see note 6 in financial statements).

FINANCIAL REVIEW

Principal funding sources and expenditure

Unrestricted funds

The unrestricted church income mainly comes from donations made by church members. This is used to support the pastoral work and to meet the costs of holding the various church meetings.

Fee income from users of the Bourne Family Project is included in unrestricted income and transferred to a designated fund to support the costs of the project.

To help with routine maintenance and to support the planned renovation of the buildings we have a designated fund for maintenance, with income transferred from unrestricted funds. During the year funds were expended from the maintenance fund to replace a boiler servicing the chapel building. Unused funds are carried forward to enable us to undertake larger maintenance and renovation works.

Expenditure from unrestricted funds comprises salary costs for our operations and admin staff and expenditure to ensure the operations of our church ministries and Sunday services.

Restricted funds

Restricted collections

During the year there have been a occasions where church members have been asked to support, or have offered to support, particular projects and so the income for these has been included as restricted collections. The main restricted collections that church members have contributed to are:

- Overseas mission – for church members who go overseas on mission trips;
- Building development fund – the buildings need redevelopment to make them more inclusive and accessible and initial thoughts on this have been developed; and
- Ministries and Outreach leader – specific call on funds to increase the role to support plans of the church to deliver its mission.

As well as these collections, church members contribute to The Storehouse and Bourne Family Project.

Donations to our building funds continue and have begun to be drawn upon as we begin phase 1 of our building plans to which include installing a lift in the chapel.

The ministries and outreach leader funds are drawn upon each month to support the payment of this role's salary.

Policy on reserves

The trustees have examined the requirement for free reserves and consider that a level of three to six months general expenditure would be adequate. At the year end this would be between £23,082 and £46,174 compared to free reserves of £37,376 which equates to 4.9 months.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

The charity is also building up a designated maintenance fund so that we should have funds available for routine maintenance and to cover any major work that may be required. To support our building project the charity has a building fund and unspent funds are carried forward each year to support the financial resources required to deliver this project.

The trustees consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

THANK YOU

We are very appreciative of the grant funders that have supported us this year and would like to thank:

- The Co-operative Community Fund;
- Aviva Crowd funding; and
- Amazon Smile.

We would like to thank the church members for their support and all the work they do to outwork the church vision. They support us in a variety of ways; including:

- Practical ways through volunteering;
- Through prayer for all our ministries;
- Financial giving to support both the general work of the church and specific ministries; and
- Fundraising to support our ministries.

STRUCTURE GOVERNANCE AND MANAGEMENT

Bourne Christian Centre is a registered charity and uses the names of Bourne Christian Centre, Bourne Family Project, Bourne Relief, Bristol Homeless Outreach (now renamed The Storehouse) for the various parts of its work.

Governance

Bourne Christian Centre is led by the Leadership Team and Trustees. The Leadership team have responsibility for the spiritual direction and vision. The Trustees have legal responsibility for the charity and seek to support the outworking of the Leadership team's vision and direction in accordance with the charity's constitution and relevant laws and regulations.

The two teams meet during the year to discuss plans and direction or where need arises to discuss specific topics.

Trustees

The trustees and leaders who held office during the year, or currently hold office are set out on page 1 of the accounts.

All the trustees held office throughout the year, except where stated, and no remuneration has been paid to any trustee.

New trustees are appointed by the existing trustees, to bring the appropriate balance of experience and skills. Induction training is provided by the existing trustees, and further third-party training is provided as appropriate.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

Governing document

The charity is a Charitable Incorporated Organisation, governed by a constitution dated 23 February 2015 and is a registered charity, registered in England and Wales.

Involvement with other charities

Rob Scott-Cook of Woodlands Group of Churches provides the Leaders of the church with support and spiritual oversight, through the building of relationship and communication.

Risk management

The trustees review the major risks the charity faces on a regular basis and have identified the following risks:

Financial sustainability – the trustees believe that maintaining the reserves at the agreed level, combined with our forecasting and monthly scrutiny of management accounts, will provide sufficient resources in the event of adverse conditions. For more details of the reserves policy see note on page 9.

Safeguarding – the church undertakes a significant amount of work with children and young people and ensuring their safety in our care is paramount. The church safeguarding procedure and policy is based on Churches Child Protection Advisory Service template and is reviewed regularly.

Health and Safety – the trustees continue to review our policies and procedures and perform risk assessments for events held during the year.

Reputational risk – the trustees review the impact on reputation that any activity we undertake may have and seek to take appropriate mitigating action, as necessary.

A risk review is ongoing and we continue to look to reconsider our points of risk and ensure appropriate mitigations are in place where required to safeguard the sustainability and assets of the trust.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2023

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 17 July 2023 and signed on their behalf by

S. L. Edwards

Simon Edwards, Trustee

Independent examiner's report

To the trustees of

Bourne Christian Centre

I report to the trustees on my examination of the accounts of Bourne Christian Centre (the CIO) for the year ended 31 March 2023, which are set out on pages 14 to 31.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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 accounts to be reached.

Laura May Richards

Date: 17 July 2023

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Bourne Christian Centre

Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and gifts	3	37,046	70,985	108,031	115,200
Charitable activities	4	1,988	23,342	25,330	57,583
Investments		17	501	518	9
Total income		<u>39,051</u>	<u>94,828</u>	<u>133,879</u>	<u>172,792</u>
Expenditure on:					
Charitable activities:					
Gathered Church		15,875	74,505	90,380	80,587
Pastoral and Outreach		861	1,672	2,533	1,881
Bourne Family Project		12,421	29,578	41,999	87,326
Overseas mission		4,009	-	4,009	15,626
Total expenditure	5	<u>33,166</u>	<u>105,755</u>	<u>138,921</u>	<u>185,420</u>
Net income / (expenditure)		5,885	(10,927)	(5,042)	(12,628)
Transfers between funds		<u>(5,033)</u>	<u>5,033</u>	<u>-</u>	<u>-</u>
Net movement in funds	7	852	(5,894)	(5,042)	(12,628)
Reconciliation of funds:					
Total funds brought forward		<u>34,886</u>	<u>407,179</u>	<u>442,065</u>	<u>454,693</u>
Total funds carried forward		<u><u>35,738</u></u>	<u><u>401,285</u></u>	<u><u>437,023</u></u>	<u><u>442,065</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

Bourne Christian Centre

Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	10		349,516	345,597
Current assets				
Debtors	11	3,114		3,237
Cash at bank and in hand		91,157		103,759
		94,271		106,996
Liabilities				
Creditors: amounts falling due within 1 year	12	(6,764)		(10,528)
Net current assets			87,507	96,468
Net assets	13		437,023	442,065
Funds	14			
Restricted funds			35,738	34,886
Unrestricted funds				
Designated funds			363,909	363,480
General funds			37,376	43,699
Total charity funds			437,023	442,065

Approved by the trustees on 17 July 2023 and signed on their behalf by

S. L. Edwards

Simon Edwards, Trustee

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Bourne Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The charity holds unrestricted, general reserves of £37,376 and designated reserves held in net current assets, that can be drawn down if necessary, of £14,393, without impacting restricted funds. The cash balance is £91,157. The trustees therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure is analysed as follows:

Gathered Church

This includes the cost of running the meetings to proclaim the gospel, including the Sunday morning meeting, mid-week meetings for youth etc. and costs of the Bourne Chapel and items necessary to hold meetings.

Pastoral and Outreach Costs

This includes expenses for the pastoral team, outreach and grants made by the church to support charities and individuals including those working overseas.

Bourne Family Project

This is the cost of the work we do to support families including counselling, children's creative therapies and group work.

Overseas Mission

This includes the distribution of sponsorship and donations made to Bourne Relief for overseas projects.

Support Costs

These are costs incurred to support the activities within the church and includes salaries, insurance and banking. Support costs are allocated to activities based on the proportion of direct activity costs.

Governance Costs

This includes costs incurred in respect of constitutional and statutory matters including the independent examination costs.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis, which is an estimate of resources used in each activity:

	2022	2021
Raising funds	0.0%	0.0%
Gathered Church	72.6%	68.5%
Pastoral and Outreach	2.4%	1.9%
Bourne Family Project	24.8%	29.3%
Overseas Mission	0.2%	0.3%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold buildings	2% straight line
Fixtures and fittings:	
PA equipment	10% straight line
Other	25% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

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

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

1. Accounting policies (continued)

n) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are the depreciation rates as described above.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and gifts	38,655	76,545	115,200
Charitable activities	33,596	23,987	57,583
Investments	-	9	9
	<u>72,251</u>	<u>100,541</u>	<u>172,792</u>
Total income	<u>72,251</u>	<u>100,541</u>	<u>172,792</u>
Expenditure on:			
Charitable activities:			
Gathered Church	11,161	69,426	80,587
Pastoral and Outreach	5	1,876	1,881
Bourne Family Project	55,801	31,525	87,326
Overseas mission	15,530	96	15,626
	<u>82,497</u>	<u>102,923</u>	<u>185,420</u>
Total expenditure	<u>82,497</u>	<u>102,923</u>	<u>185,420</u>
Net movement in funds	<u>(10,246)</u>	<u>(2,382)</u>	<u>(12,628)</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

3. Income from donations and gifts

	Restricted £	Unrestricted £	2023 Total £
Gathered Church	22,785	70,985	93,770
Bourne Family Project	9,313	-	9,313
Overseas Mission	4,948	-	4,948
Total income from donations and gifts	37,046	70,985	108,031

Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Gathered Church	17,385	76,545	93,930
Bourne Family Project	16,369	-	16,369
Overseas Mission	4,901	-	4,901
Total income from donations and gifts	38,655	76,545	115,200

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Gathered Church:			
Room hire and rent	-	9,525	9,525
Other income	-	1,089	1,089
Bourne Family Project:			
Grants	1,988	-	1,988
Fees	-	12,728	12,728
Total income from charitable activities	1,988	23,342	25,330

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities (continued)

Prior period comparative:	Restricted	Unrestricted	2022
	£	£	Total
			£
Gathered Church:			
Room hire and rent	-	11,200	11,200
Bourne Family Project:			
Grants	33,596	-	33,596
Fees	-	12,787	12,787
	<u>33,596</u>	<u>12,787</u>	<u>12,787</u>
Total income from charitable activities	<u><u>33,596</u></u>	<u><u>23,987</u></u>	<u><u>57,583</u></u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

	Gathered Church £	Pastoral and Outreach £	Bourne Family Project £	Overseas Mission £	Support and governance costs £	2023 Total £
Staff costs (note 8)	29,498	-	27,588	-	11,824	68,910
Grants payable (note 6)	-	-	-	3,930	-	3,930
Premises costs	14,169	-	-	-	6,246	20,415
General expenses	9,916	1,764	6,421	-	7,197	25,298
Insurance	-	-	-	-	3,216	3,216
Accountancy	-	-	-	-	2,220	2,220
Legal and professional	-	-	-	-	1,505	1,505
Depreciation	13,427	-	-	-	-	13,427
Sub-total	67,010	1,764	34,009	3,930	32,208	138,921
Allocation of support and governance costs	23,370	769	7,990	79	(32,208)	-
Total expenditure	90,380	2,533	41,999	4,009	-	138,921

Total governance costs were £2,220 (2022: £2,040).

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

5. Total expenditure

Prior period comparative

	Gathered Church £	Pastoral and Outreach £	Bourne Family Project £	Overseas Mission £	Support and governance costs £	2022 Total £
Staff costs (note 8)	22,513	-	70,827	-	11,054	104,394
Grants payable (note 6)	-	-	-	15,530	-	15,530
Premises costs	17,507	-	-	-	3,905	21,412
General expenses	9,545	1,349	8,026	-	7,424	26,344
Insurance	-	-	-	-	3,003	3,003
Accountancy	-	-	-	-	2,040	2,040
Legal and professional	-	-	-	-	1,102	1,102
Depreciation	11,482	-	113	-	-	11,595
Sub-total	61,047	1,349	78,966	15,530	28,528	185,420
Allocation of support and governance costs	19,540	532	8,360	96	(28,528)	-
Total expenditure	<u>80,587</u>	<u>1,881</u>	<u>87,326</u>	<u>15,626</u>	<u>-</u>	<u>185,420</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

6. Grants payable

	2023 £	2022 £
Grants to individuals (2023: 8, 2022: 8)	3,868	550
<i>Grants to organisations:</i>		
Overseas mission:		
IRIS Pemba	62	2,680
Gifts of Love International	-	12,300
	<u>3,930</u>	<u>15,530</u>

7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	13,427	11,595
Operating lease payments	2,113	2,484
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (including VAT)	<u>2,220</u>	<u>2,040</u>

8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	67,169	96,819
Pension costs	1,741	2,744
Redundancy costs	-	4,831
	<u>68,910</u>	<u>104,394</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the trustees and the leadership team. All key management personnel work in a voluntary capacity.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

8. Staff costs and numbers (continued)

	2023 No.	2022 No.
Family support	4	8
Gathered Church	1	1
Support	2	2
	<u>7</u>	<u>11</u>
Average head count	<u>7</u>	<u>11</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022	518,251	86,125	604,376
Additions in year	5,033	12,313	17,346
Disposals in year	-	(10,351)	(10,351)
	<u>523,284</u>	<u>88,087</u>	<u>611,371</u>
At 31 March 2023	<u>523,284</u>	<u>88,087</u>	<u>611,371</u>
Depreciation			
At 1 April 2022	177,267	81,512	258,779
Charge for the year	8,381	5,046	13,427
Depreciation on disposals	-	(10,351)	(10,351)
	<u>185,648</u>	<u>76,207</u>	<u>261,855</u>
At 31 March 2023	<u>185,648</u>	<u>76,207</u>	<u>261,855</u>
Net book value			
At 31 March 2023	<u>337,636</u>	<u>11,880</u>	<u>349,516</u>
At 31 March 2022	<u>340,984</u>	<u>4,613</u>	<u>345,597</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

11. Debtors

	2023	2022
	£	£
Prepayments	1,861	1,783
Income tax recoverable	1,253	1,454
	3,114	3,237

12. Creditors : amounts due within 1 year

	2023	2022
	£	£
Accruals	5,866	9,491
Other taxation and social security	898	1,037
	6,764	10,528

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	349,516	-	349,516
Current assets	35,738	14,393	44,140	94,271
Current liabilities	-	-	(6,764)	(6,764)
Net assets at 31 March 2023	35,738	363,909	37,376	437,023

	Restricted funds £	Designated funds £	General funds £	Total funds £
Prior year comparative				
Tangible fixed assets	-	345,597	-	345,597
Current assets	34,886	17,883	54,227	106,996
Current liabilities	-	-	(10,528)	(10,528)
Net assets at 31 March 2022	34,886	363,480	43,699	442,065

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
Restricted funds					
Restricted Church Funds:					
Building Fund	14,533	7,534	-	(5,033)	17,034
Overseas Mission Fund	786	-	-	-	786
Poor Fund	1,144	-	-	(1,144)	-
Ministries and Outreach leader	625	15,250	(15,875)	-	-
The Storehouse	1,897	-	-	(1,897)	-
 Bourne Relief:					
Overseas projects	5,043	4,919	(4,009)	-	5,953
Storehouse	-	46	(861)	3,041	2,226
 Bourne Family Project:					
Donations and fundraising	9,219	9,313	(10,959)	-	7,573
Aviva wellbeing grant	-	2,342	(654)	-	1,688
Grant - Quartet Foundation	353	(353)	-	-	-
Souter Trust grant	1,286	-	(808)	-	478
Total restricted funds	34,886	39,051	(33,166)	(5,033)	35,738
 Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	345,597	-	(13,427)	17,346	349,516
Maintenance fund	17,883	8,265	(1,365)	(10,390)	14,393
Bourne Family Project	-	12,768	(21,768)	9,000	-
<i>Total designated funds</i>	363,480	21,033	(36,560)	15,956	363,909
 General funds	43,699	73,795	(69,195)	(10,923)	37,376
Total unrestricted funds	407,179	94,828	(105,755)	5,033	401,285
Total funds	442,065	133,879	(138,921)	-	437,023

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of restricted funds

Building Fund

Our buildings need major renovation to make them more accessible and inclusive, so a building fund has been established to finance this work. Following work on the flat roof and part of the roof over the Chapel we have started the preparatory work for the installation of a lift to access the first floor of the Chapel.

Overseas Mission Fund

The overseas mission fund includes donations towards the costs of individuals going overseas on mission work.

Poor Fund

Funds donated to help support those in financial need in the church. This fund has been merged with Storehouse and transferred to the umbrella of Bourne Relief.

Ministries and Outreach leader

It was decided that we needed more support for the Ministries and Outreach in the church and so a paid role was created to provide this. In order to support the funding of the role the church members were asked if they would agree to provide donations towards this. The donations are used to support the cost of this role with the remainder funded from unrestricted funds.

Overseas projects

Funds donated and fundraising to support projects in Mozambique and Guatemala. Grants are then made to the individuals and projects that are supported.

The Storehouse

This fund is used to help the poor and those in need with clothing, food and heating. This has been transferred to the umbrella of Bourne Relief.

Bourne Family Project:

The Bourne Family Project supports families in the local area. The project receives donations and grants towards its work and these funds are kept separately and spent in accordance with the funders' specifications. The specific restricted funds within the Bourne Family Project are:

- Fundraising – donations and fundraising events specifically to support the project;
- Aviva grant for wellbeing – grant to help improve people's wellbeing, specifically for running courses to help with budget management and cooking on a budget;
- Quartet foundation – grant to cover a speech and language therapist. An initial grant was received for the calendar year 2019 and a second grant has been received for 2020. Due to Covid this service was suspended for a time and we were not able to complete the project. The remaining funds were returned to the Quartet Foundation as per the terms of the grant; and
- Souter Trust – this covers the initial costs of setting up a Forest School. It will be used to cover the costs of level 3 qualification in Forest School and first aid qualifications as well as for staff hours and resources for the project.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Purposes of designated funds (continued)

Fixed assets fund

The fixed assets are held in a designated fund with the cost of additions funded by a transfer from unrestricted funds. Lift building works during the year were paid for via the church building fund, reflected as a transfer to fixed assets.

Maintenance fund

As well as the building work there is maintenance needed to the building and so the charity has a maintenance fund. This is funded through transfers of unrestricted income, any excess in the maintenance fund will be used for the renovation.

Bourne Family Project

The church transfers unrestricted income to cover some of the costs of Bourne Family Project, this includes fees paid by users of the project and a contribution from church funds.

Transfers between funds

The Storehouse and Poor funds were merged and transferred to the Bourne relief umbrella.

The church purchased a new boiler in the year, funded in part via a transfer of £10,390 from the maintenance fund.

The church capitalised costs of £5,032 towards installing a lift, these were financed by a transfer from the restricted building fund to the fixed assets fund.

The church supports salaries for the Bourne Family Project via a transfer of £9,000 from unrestricted funds.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

14. Movements in funds (continued)

Prior year comparative	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
Restricted funds					
Restricted Church Funds:					
Building Fund	6,185	8,348	-	-	14,533
Bristol Homeless Outreach	2,340	-	-	(2,340)	-
Overseas Mission Fund	786	-	-	-	786
Poor Fund	1,144	-	-	-	1,144
Ministries and Outreach leader	2,124	8,962	(10,461)	-	625
The Storehouse	-	75	(518)	2,340	1,897
 Bourne Relief - Overseas Projects	 15,768	 4,901	 (15,626)	 -	 5,043
 Bourne Family Project:					
Donations and fundraising	9,069	16,369	(16,219)	-	9,219
Grant - Children in Need	2,016	31,055	(33,071)	-	-
Grant - Aviva creative therapy	2,025	-	(2,025)	-	-
Grant - Aviva adult counselling	1,772	-	(1,772)	-	-
Grant - Quartet Foundation	1,903	-	(1,550)	-	353
Souter Trust grant	-	2,541	(1,255)	-	1,286
Total restricted funds	45,132	72,251	(82,497)	-	34,886
 Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	357,192	-	(11,595)	-	345,597
Maintenance fund	9,693	11,200	(3,010)	-	17,883
Bourne Family Project	1,345	12,787	(23,132)	9,000	-
<i>Total designated funds</i>	<i>368,230</i>	<i>23,987</i>	<i>(37,737)</i>	<i>9,000</i>	<i>363,480</i>
 General funds	 41,331	 76,554	 (65,186)	 (9,000)	 43,699
Total unrestricted funds	409,561	100,541	(102,923)	-	407,179
Total funds	454,693	172,792	(185,420)	-	442,065

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2023

15. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023	2022
	£	£
Amount falling due:		
Within 1 year	998	2,484
Within 1 - 5 years	<u>499</u>	<u>5,954</u>
	<u>1,497</u>	<u>8,438</u>

16. Related party transactions

Trustees and connected persons donated, before gift aid, £23,253 (2022: £18,515) to the charity during the year. There were no other related party transactions.