

Charity no. 1161520



Bourne Christian Centre

**Trustees Annual Report and
Unaudited Financial Statements**

For the year ended 31 March 2024

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 2024

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 The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP
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 2024

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024. 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.

STRUCTURE GOVERNANCE AND MANAGEMENT

Bourne Christian Centre is a registered charity and uses the names of Bourne Christian Centre, Bourne Family Project, Bourne Relief and 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 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.

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:

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

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 11 in the accounts document.

Safeguarding – the church undertakes a significant amount of work with children, young people and vulnerable adults and we ensure their safety in our care is paramount. The church safeguarding procedure and policy is based on Thirtyone:eight template and is reviewed annually.

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 charity.

CHARITABLE OBJECTIVES

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 the specific guidance on charities for the advancement of religion.

We subscribe to the Evangelical Alliance's statement of faith.

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 (the Bible) 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

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

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.

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 any issues 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, 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 those in need of financial support. 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.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

GATHERED CHURCH

Objectives and activities

Meetings where the church gathers are a useful forum to preach the gospel and help people grow in their relationship with God. The church does not operate a formal membership structure but seeks to support all those who come to our meetings. The church holds the following meetings:

- Sunday Morning Church meeting, which includes 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 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, refreshments and a chance to chat; and
- Bourne Toddlers, runs weekly during school term-time.

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 52 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.

Achievements and performance

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 a focus on fellowship and discipleship and is run from the Church premises. We have taken the group through the Youth Alpha course and opened it up to youth that attend the Bourne Youth Club. Most weeks we saw 25 young people attend and take an interest in exploring faith further.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

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 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 works 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 £20 with every session being funded via fees and the Family Fund (from some of the 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 with no opportunity for extension.

Objectives and 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 and have continued our Forest School Holiday provision this year bringing in an average of £107 profit each session. The toddler stay-and-play outdoor session has become a wonderful place of support and making connections but has not developed into a source of income as initially planned. This role is being reviewed.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

Due to volunteer availability, running further Cooking Healthily on a Budget Courses has not occurred but the funding remains so zero-hour contracts are being written to enable more sessions to run. CAP changed their Money Course meaning that all our volunteers had to retrain before we could run a Money Coaching course. This is planned for later in 2024.

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 5 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 1 student. The low level of students and volunteers has led to fewer children being seen this year. Our focus is on finding grants to fund this in 2024.

Achievements and performance

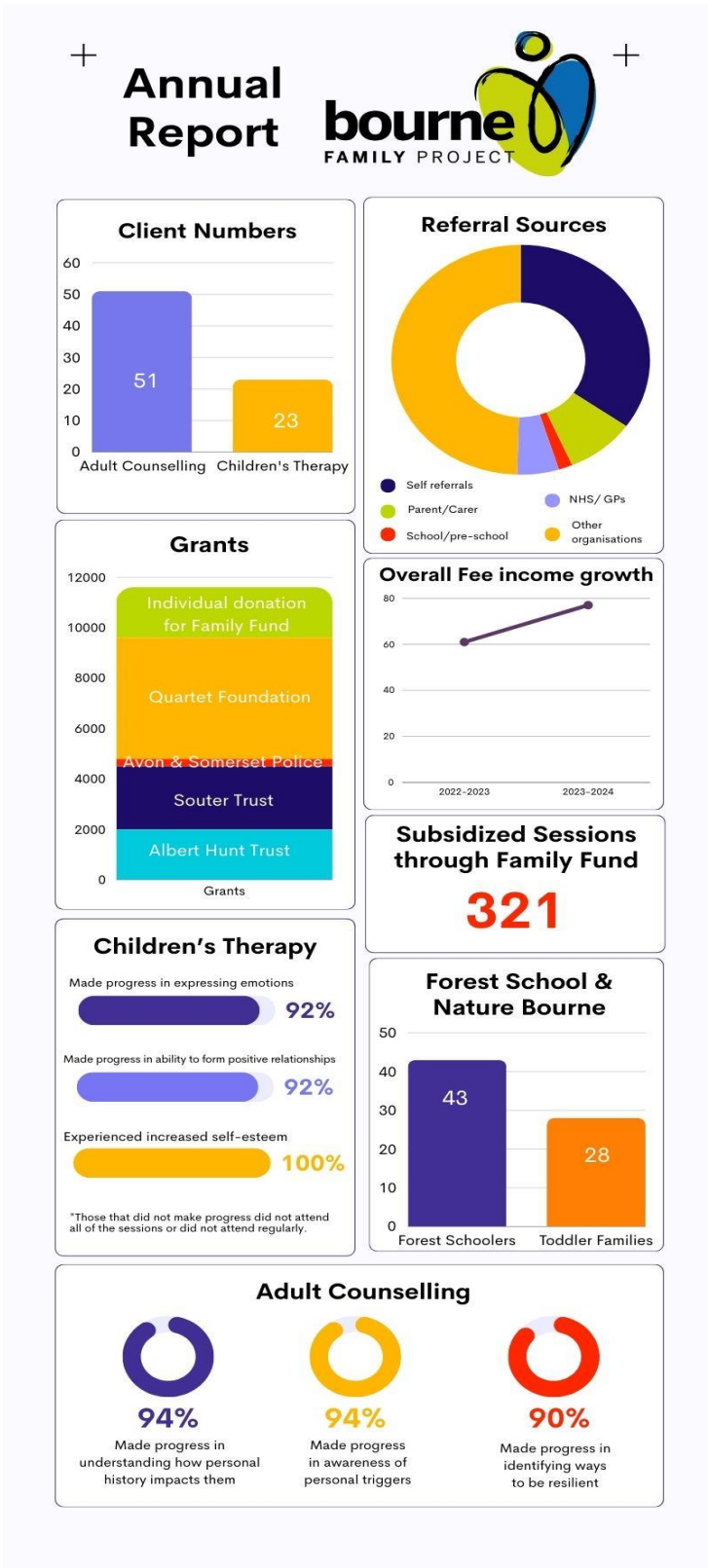
At the start of this financial year, we had 36 on the children's waiting list. We now have new practices to keep the waiting list monitored closely. Over the year, it has increased to 58. To support the more complex cases on the list we are going to hire a qualified counsellor short term.

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

- Clear expectations on website, referral forms and information sent out about the overall cost of sessions and our fees;
- Introducing the option to 'Pay it forward' by overpaying for sessions if clients would like to help fund others;
- Some of the regular monthly donations are used to subsidise fees (Family Fund). In discussion with therapist, clients can pay less than the £20 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;
- Keeping the waiting list maintained; and
- Promote Forest School Sessions.

Future plans include:

- Continue Forest School Holiday Club as a source of income;
- 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 - this was successful this year;
- Apply for a multi-year grant to pay for a Creative/Play Therapist or we will have to reconsider whether we can continue this aspect of our work; and
- Look at other sources of passive giving.



Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

Income this year:

- Albert Hunt Trust brought in £2,000 for core costs;
- Souter Trust provided £2,500 for general costs;
- Avon and Somerset Constabulary donated £300;
- Quartet Foundation offered £4,809 for volunteer costs and some additional hours for the Manager when running courses;
- Toddler group, run by church volunteers and assisted by the Operations Manager, allocates its funds and expenses to BFP. This generated £4,203; and
- We had £2,000 donated specifically for the Family Fund.

Our income from expected fees has increased from only achieving 61% to 77%.

The card machine will continue to 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

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 projects we supported in this year were:

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

Objectives and activities

ROTE is a project founded by two members of the Church congregation Paul and Francesca Meager after spending 2018 and 2022 in Mozambique serving. The project currently supports 6 boys with their annual school enrolments and have provided them with school uniforms, books, stationery, 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.'

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

During April and May of 2023 ROTE funded the running of a homework club for boys who are not in the correct school year for their age. This included employing 1 teacher and 1 assistant.

For the year April 23-March 24 ROTE has provided the school uniforms, books, stationery, shoes, backpacks and PE kits for 5 boys on the ROTE programme.

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Report of the trustees

For the year ended 31 March 2024

Over the past year ROTE has built one house for a family of one of the boys on the ROTE programme. This house was built to replace a crumbling mud hut housing around 8 children and 3 adults.

Our ROTE workers, Paul and Francesca also provide ongoing emotional support and prayer to the boys on the ROTE programme through regular WhatsApp calls. This helps keep the boys accountable for their school attendance and gives them the motivation and encouragement they need to carry on in such a tough environment. Currently one boy is in year 9, three boys are in year 10 and one is in year 11.

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.

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 £5,008 (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.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

Restricted funds

Restricted collections

During the year there have been occasions where church members have been asked to support, or have offered to support, 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, and for funds distributed to projects overseas;
- 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 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 £27,715 and £55,430 compared to free reserves of £28,113 which equates to 3 months.

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 charity holds unrestricted, general reserves of £28,113, designated reserves that can be drawn down, if necessary, of £15,771, and a cash balance of £96,703 without impacting restricted funds.

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:

- Albert Hunt Trust;
- Souter Trust;
- Quartet Foundation; and
- Avon and Somerset Constabulary.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

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.

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.

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.

Bourne Christian Centre

Report of the trustees

For the year ended 31 March 2024

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 28 June 2024 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 2024, which are set out on pages 15 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').

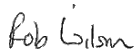
I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Date: 28 June 2024

Robert Wilson FCA

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 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and gifts	3	41,908	80,193	122,101	108,031
Charitable activities	4	5,306	24,803	30,109	25,330
Investments		<u>96</u>	<u>1,374</u>	1,470	518
Total income		<u>47,310</u>	<u>106,370</u>	153,680	133,879
Expenditure on:					
Raising funds		70	-	70	-
Charitable activities:					
Gathered Church		10,005	92,440	102,445	90,380
Pastoral and Outreach		631	1,969	2,600	2,533
Bourne Family Project		13,594	30,119	43,713	41,999
Overseas mission		<u>4,459</u>	<u>70</u>	4,529	4,009
Total expenditure	5	<u>28,759</u>	<u>124,598</u>	153,357	138,921
Net income / (expenditure)		18,551	(18,228)	323	(5,042)
Transfers between funds		<u>(6,421)</u>	<u>6,421</u>	-	-
Net movement in funds	7	12,130	(11,807)	323	(5,042)
Reconciliation of funds:					
Total funds brought forward		<u>35,738</u>	<u>401,285</u>	437,023	442,065
Total funds carried forward		<u>47,868</u>	<u>389,478</u>	437,346	437,023

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 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	10		345,594	349,516
Current assets				
Debtors	11	3,808		3,114
Cash at bank and in hand		96,703		91,157
		100,511		94,271
Liabilities				
Creditors: amounts falling due within 1 year	12	(8,759)		(6,764)
Net current assets			91,752	87,507
Net assets	13		437,346	437,023
Funds	14			
Restricted funds			47,868	35,738
Unrestricted funds				
Designated funds			361,365	363,909
General funds			28,113	37,376
Total charity funds			437,346	437,023

Approved by the trustees on 28 June 2024 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 2024

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 £28,114 and designated reserves held in net current assets, that can be drawn down if necessary, of £15,771, without impacting restricted funds. The cash balance is £96,704. 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 2024

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:

Raising Funds

This includes expenses for fundraising events.

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 2024

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:

	2024	2023
Raising funds	0.0%	0.0%
Gathered Church	75.4%	72.6%
Pastoral and Outreach	2.2%	2.4%
Bourne Family Project	22.2%	24.8%
Overseas Mission	0.2%	0.2%

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 2024

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 £	2023 Total £
Income from:			
Donations and gifts	37,046	70,985	108,031
Charitable activities	1,988	23,342	25,330
Investments	17	501	518
Total income	39,051	94,828	133,879
Expenditure on:			
Charitable activities:			
Gathered Church	15,875	74,505	90,380
Pastoral and Outreach	861	1,672	2,533
Bourne Family Project	12,421	29,578	41,999
Overseas mission	4,009	-	4,009
Total expenditure	33,166	105,755	138,921
Net income / (expenditure)	5,885	(10,927)	(5,042)
Transfers between funds	(5,033)	5,033	-
Net movement in funds	852	(5,894)	(5,042)

Bourne Christian Centre**Notes to the financial statements****For the year ended 31 March 2024****3. Income from donations and gifts**

	Restricted £	Unrestricted £	2024 Total £
Gathered Church	23,827	80,193	104,020
Bourne Family Project	15,410	-	15,410
Overseas Mission	2,671	-	2,671
Total income from donations and gifts	41,908	80,193	122,101

Prior period comparative:

	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

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Gathered Church:			
Room hire and rent	-	8,450	8,450
Other income	-	635	635
Bourne Family Project:			
Grants	4,809	-	4,809
Fees	-	15,718	15,718
Fundraising	497	-	497
Total income from charitable activities	5,306	24,803	30,109

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

4. Income from charitable activities (continued)

Prior period comparative:

	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
	<hr/>	<hr/>	<hr/>
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 2024

5. Total expenditure

	Raising funds £	Gathered Church £	Pastoral and Outreach £	Bourne Family Project £	Overseas Mission £	Support and governance costs £	2024 Total £
Staff costs (note 8)	-	35,432	-	30,711	-	12,430	78,573
Grants payable (note 6)	-	-	550	-	4,458	-	5,008
Event costs	70	-	-	-	-	-	70
Premises costs	-	12,842	-	-	-	6,379	19,221
General expenses	-	15,775	1,329	5,736	-	7,519	30,359
Insurance	-	-	-	-	-	3,289	3,289
Accountancy	-	-	-	-	-	2,400	2,400
Legal and professional	-	-	-	-	-	700	700
Depreciation	-	13,737	-	-	-	-	13,737
Sub-total	70	77,786	1,879	36,447	4,458	32,717	153,357
Allocation of support and governance costs	-	24,659	721	7,266	71	(32,717)	-
Total expenditure	70	102,445	2,600	43,713	4,529	-	153,357

Total governance costs were £2,400 (2023: £2,220).

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

5. Total expenditure (continued)

Prior period comparative

	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	<u>90,380</u>	<u>2,533</u>	<u>41,999</u>	<u>4,009</u>	<u>-</u>	<u>138,921</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

6. Grants payable

	2024 £	2023 £
<i>Grants to individuals:</i>		
UK (2024: 2, 2023: 0)	550	-
Overseas (2024: 8, 2023: 8)	1,458	3,868
<i>Grants to organisations:</i>		
Overseas mission:		
IRIS Pemba	3,000	62
	<u>5,008</u>	<u>3,930</u>

7. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	13,737	13,427
Operating lease payments	1,250	2,113
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	2,400	2,220

8. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	76,666	67,169
Pension costs	1,907	1,741
	<u>78,573</u>	<u>68,910</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 2024

8. Staff costs and numbers (continued)

	2024 No.	2023 No.
Family support	5	4
Gathered Church	1	1
Support	1	2
	<u>7</u>	<u>7</u>
Average head count	<u>7</u>	<u>7</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 2023	523,284	88,087	611,371
Additions in year	<u>6,421</u>	<u>3,394</u>	<u>9,815</u>
At 31 March 2024	<u>529,705</u>	<u>91,481</u>	<u>621,186</u>
Depreciation			
At 1 April 2023	185,648	76,207	261,855
Charge for the year	<u>8,381</u>	<u>5,356</u>	<u>13,737</u>
At 31 March 2024	<u>194,029</u>	<u>81,563</u>	<u>275,592</u>
Net book value			
At 31 March 2024	<u>335,676</u>	<u>9,918</u>	<u>345,594</u>
At 31 March 2023	<u>337,636</u>	<u>11,880</u>	<u>349,516</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

11. Debtors

	2024 £	2023 £
Trade debtors	210	-
Prepayments	2,176	1,861
Income tax recoverable	1,422	1,253
	<u>3,808</u>	<u>3,114</u>

12. Creditors : amounts due within 1 year

	2024 £	2023 £
Accruals	7,801	5,866
Other taxation and social security	958	898
	<u>8,759</u>	<u>6,764</u>

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	345,594	-	345,594
Current assets	47,868	15,771	36,872	100,511
Current liabilities	-	-	(8,759)	(8,759)
Net assets at 31 March 2024	<u>47,868</u>	<u>361,365</u>	<u>28,113</u>	<u>437,346</u>

	Restricted funds £	Designated funds £	General funds £	Total funds £
Prior year comparative				
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	<u>35,738</u>	<u>363,909</u>	<u>37,376</u>	<u>437,023</u>

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
Restricted funds					
Restricted Church Funds:					
Building Fund	17,034	14,145	-	(6,421)	24,758
Overseas Mission Fund	786	-	-	-	786
Ministries and Outreach leader	-	9,683	(9,683)	-	-
Bourne Relief:					
Overseas projects	5,953	2,767	(4,529)	-	4,191
Storehouse	2,226	-	(622)	-	1,604
Bourne Family Project:					
Donations and fundraising	7,573	15,906	(11,819)	-	11,660
Aviva wellbeing grant	1,688	-	(48)	-	1,640
Grant - Quartet Foundation	-	4,809	(1,580)	-	3,229
Souter Trust grant	478	-	(478)	-	-
Total restricted funds	35,738	47,310	(28,759)	(6,421)	47,868
Unrestricted funds					
<i>Designated funds:</i>					
Fixed assets fund	349,516	-	(13,737)	9,815	345,594
Maintenance fund	14,393	3,254	(1,876)	-	15,771
Bourne Family Project	-	19,444	(22,948)	3,504	-
<i>Total designated funds</i>	363,909	22,698	(38,561)	13,319	361,365
General funds	37,376	83,672	(86,037)	(6,898)	28,113
Total unrestricted funds	401,285	106,370	(124,598)	6,421	389,478
Total funds	437,023	153,680	(153,357)	-	437,346

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.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Purposes of restricted funds (continued)

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, grants are 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.

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.

Bourne Christian Centre

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Transfers between funds

The church capitalised costs of £6,421 towards installing a lift, these were financed by a transfer from the restricted building fund to the fixed asset fund.

The church supported salaries for the Bourne Family Project via a transfer of £3,504 from unrestricted funds.

Transfers from unrestricted general funds to the fixed assets designated fund relate to fixed asset additions in the year.

Prior year comparative	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>	<i>363,480</i>	<i>21,033</i>	<i>(36,560)</i>	<i>15,956</i>	<i>363,909</i>
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 2024

15. Operating lease commitments

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

	2024 £	2023 £
Amount falling due:		
Within 1 year	1,507	998
Within 1 - 5 years	<u>3,780</u>	<u>499</u>
	<u>5,287</u>	<u>1,497</u>

16. Related party transactions

Trustees and connected persons donated, before gift aid, £28,291 (2023: £23,253) to the charity during the year. There were no other related party transactions.