

REGISTERED CHARITY NUMBER: 1163476

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

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FOR THE YEAR ENDED 30 SEPTEMBER 2022

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SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

TRUSTEES

Mrs E J Bell (Chair of Trustees)
Ms H J Shaw (Hon Treasurer)
I P Somerville CBE
A R Sharpe
Ms A L Waddington-Feather
Ms E A Gregory
J N Davies CEng FICE
Mrs L E Kealy LLB (resigned 31.8.22)
M E Matthews
M Haffenden (appointed 8.12.21)
Mrs J Robinson ACA BFP (appointed 7.6.22)
Mr R Jenkins (appointed 2.11.22)

PRINCIPAL ADDRESS

32 Castle Foregate
Shrewsbury
SY1 2EH

REGISTERED CHARITY NUMBER 1163476

INDEPENDENT EXAMINER

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

SOLICITORS

Wace Morgan
21 St Mary's Street, Shrewsbury, SY1 1ED

BANKERS

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

Barclays Bank plc - 44/46 Castle Street,
Shrewsbury, SY1 2BU
CCLA Investment Management Ltd - Senator
House, 85 Queen Victoria Street, London,
EC4V 4ET

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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 Shrewsbury Christian Centre Association - A Charitable Incorporated Organisation registered by the Charity Commission for England & Wales, No 1163476

The charity is better known locally as The Shrewsbury Ark.

The principal address is that of the Shrewsbury Ark - 32 Castle Foregate, Shrewsbury SY1 2EH.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Shrewsbury Christian Centre Association (registered Charity no 1163476) is a Charitable Incorporated Organisation first registered on 8th September 2015 whose objectives, set out in its Constitution adopted on 22nd June 2015, are to relieve persons in necessitous circumstances by the provision of:

The objectives of the charity are to relieve persons in necessitous circumstances by the provision of:

- (i) A Care Centre for the needy;
- (ii) When appropriate, additional day and night facilities with the aim of offering practical Christian concern for the needy;
- (iii) A Night Shelter for homeless people.

The charity has only been operating as a CIO since 2015, but in its unincorporated form (Charity Registered No 501881, now wound up) the charity has been in existence since 1973

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

In the 12 months under review, the Shrewsbury Christian Centre Association (SCCA) has continued to operate the Shrewsbury Ark, as direct-access drop-in centre for homeless and vulnerable people close to the Town Centre in Shrewsbury. The Shrewsbury Ark delivers the first of the charity's three objectives, and contributes to delivery of the second. The charity does not at present run a Night Shelter.

The premises of the Shrewsbury Ark are open daily on weekdays to all-comers. However for part of each day we give preference to those who wish to address particular problems. Amongst the tasks set by SCCA Trustees for the Ark are:

- 1 - To offer help and advice to homeless and vulnerable people, including rough sleepers; to work with Housing Agencies and Shropshire Council to find homes for the homeless and to continue to support those who have been so helped, as they settle in.
- 2 - To offer comfort and support to those who feel excluded from society, or who have difficulty with day-to-day necessities, for whatever reason.
- 3 - To help ex-offenders find a welcome "on the outside" and to re-establish themselves in the community without re-offending.
- 4 - To liaise with local Drug, Alcohol and Substance Abuse Teams to help addicts and those in fear of addiction.
- 5 - To liaise with local Mental Health Teams to provide support and understanding for those afflicted by mental health problems.
- 6 - To liaise with the local Primary Care Trust to make medical advice available to those for whom GP Surgeries may appear unwelcoming or judgmental.

We offer limited meals to those who have no other source of hot food, together with snacks and beverages to anyone who needs them. The Ark also provides shower and toilet facilities, laundry facilities, access to a phone and IT, and a poste-restante address for mail. Above all, however, the Ark offers non-judgmental care and support to anyone who needs it.

SCCA was founded in 1973. It ran then, and still runs, on Christian principles but there is no discrimination against any who wish to use the charity's services on grounds of religion (or lack of it) or any other diversity. This policy of non-discrimination applies equally to paid staff and volunteers. The charity does not proselytise.

Public benefit

Taking account of the Charity Commission's guidance the Trustees have no doubt that the Ark, being a unique service in the Town and surrounding area, provides a significant and proven Public Benefit. The Outreach Service (see below) amplifies and extends our achieved Public Benefit.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Shrewsbury Ark

Without doubt, the most significant achievement in the year under review has been the move into our new premises: very much more spacious, re-designed and refurbished with our principles and priorities in mind, and offering our clients a wider range of facilities. It has been, and continues to be, an enormous success. The new premises were formally opened in June 2022 by HM Lord-Lieutenant for Shropshire, Mrs Anna Turner JP; and we have also been pleased to have received a visit by Rt Rev'd Michael Ippgrave, Bishop of Lichfield.

The charity has also now acquired the freehold of the small car park immediately adjacent to the Ark. This is a boon to staff and volunteers who do not have to park at a distance; and in particular to our partner agencies who can park at the Ark and do not have to allow additional time to walk to and from their appointments with our clients. It also offers a small future income stream from letting out one or more spaces.

Although the move of premises occupied much administrative time it remained possible throughout the year to focus clearly on the support of homeless and vulnerable people. Many of these are "regulars" but new clients are referred to us by other local agencies, by the local police and by word of mouth on the street. Our Outreach service continued to support clients on the streets in and around Shrewsbury, in coordination with a similar service provided by Shropshire Council for the wider area of Shropshire, and also kept in touch with clients who have been housed to try to ensure that they do not return to the streets for any avoidable reason.

Clients' needs vary widely, from those simply seeking shelter, warmth and sustenance, through those needing a shower and toilet facilities to those with chronic problems that have defied the support and assistance offered elsewhere. Many have an intense dislike of bureaucracy and officialdom; an alarming number have problems of literacy which makes completing official forms difficult; and a high proportion have health issues resulting from addiction, alcohol and/or inadequate living conditions. The daily routine allows the staff to engage closely with those who have real and current problems in their lives and the will to address them, whilst still offering a welcome, friendship and support to all.

The weekly visit by a local GP has continued, albeit on a less frequent basis for part of the year after one of the GPs supporting us contracted Long COVID. This service enables many clients to receive medical advice and treatment that they simply would not have sought before. The availability of more space in new premises has also enabled a wider range of health and care agencies to deliver their services to our clients on our premises, where the clients are more comfortable and where they are much more likely to keep their appointments.

Clients using the Ark's services are helped to the extent that they themselves wish to be helped: we aim to help them help themselves. There are many examples of homeless individuals who have been housed, individuals in stressful circumstances whose problems have been addressed, and individuals who have failed to find any other ready source of care and support being supported and encouraged, for the Trustees to have no doubt whatsoever of the benefit and utility of the Ark's services. Our system of measurable outcomes/performance indicators, setting out a structure for progress through the support and interventions that the Ark can offer, was of limited value during the worst of the COVID pandemic, and pressures on staff since then have meant that it still needs to be reactivated. This is one of the Trustees' early priorities, because it generates objective milestones in what are frequently very individually subjective achievements. The very welcome number of donations, in cash and in kind, from around the county testify to the regard in which the project is held; and the active support we receive from Shropshire Council indicates the degree of benefit to the community as a whole that the Ark generates.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Early experience in our new premises clearly indicated that the daily footfall of clients was increasing, leading to increasing pressures on the staff. This was one factor leading to a high degree of staff turbulence culminating, in the autumn of 2022, with a long period of sick leave for the Ark Manager coinciding with Maternity Leave for the Volunteer Coordinator who was also effectively the Deputy Manager. Additional Support Workers were recruited, and a new Operations Manager started work in March 2023. Up to 50 willing and hard-working volunteer staff work in the Ark, and without them we would not be able to continue in operation, nor provide essential direct support for clients. The Charity has received loyal, committed and conscientious support from all its paid staff and volunteers who have worked incredibly hard in what is often a thankless and stressful task; but without their efforts the Ark would not exist and its services to homeless and vulnerable people in Shropshire would cease. The Trustees are indebted to them all.

We do not have objective evidence of why there have been so many more clients passing through the Ark since Spring 2022. Subjectively, we believe it has been a combination of the much brighter, more spacious premises; the better and wider variety of facilities; the easing of COVID restrictions which has meant that people are less constrained than in the height of the pandemic; and the success of Shropshire Council in providing temporary accommodation for those they need to house, who have then used the Ark for support during the day.

We are glad to be able to welcome the new RESET Team (Rough sleeping Engagement, Support and Empowerment Team), funded by Shropshire Council with a grant from central government, into the Ark. RESET is a multi-disciplinary team working with rough sleepers who have issues of drug and/or alcohol abuse, and many of their clients will also be clients of the Ark. This will offer a significant mutual benefit by focussing additional professional support for the resolution of long-standing, intractable problems.

The Outreach Service

On behalf of Shropshire Council the Charity has provided a rapid response service to reports of people sleeping rough in the area in and around Shrewsbury. A dedicated member of staff, with support from other persons so that there is no lone-working, visits known rough sleeping sites to try to ensure that they all have at least the basic minimum of support, and that they know they can come to the Ark for further advice and assistance. This service has made a substantial contribution to easing the lot of those sleeping rough, and its value has been widely recognised.

The Outreach Team also arranges visits to past and present clients of the Ark who have been housed in independent accommodation. In this way it is hoped that preventive support and advice can be given, when necessary, so that incipient problems are nipped in the bud and the danger of further homelessness (perhaps resulting from misconduct in the accommodation, failure to pay bills on time, lack of familiarity with basic hygiene requirements, etc) can be averted. Outreach is making a major contribution to reducing the incidence of homelessness and rough sleeping in the County, and is contributing significantly to the delivery of the second of our charitable objectives.

The Ark Charity Shop

The purpose of the Ark Shop is to underwrite SCCA's charitable objectives by providing a regular income stream, which helps to fund our services to our clients. In the year under review the Shop continued to be limited by ongoing COVID restrictions affecting both public and staff, however generated a small surplus of £1,022 from a gross income of £37,227.

The Trustees remain extremely grateful for the work of the Shop Manager and her volunteer staff for their invaluable contribution; it adds significantly to the charity's financial assets, generates a stock of clothing suitable for the Ark's clients and also provides a second, very visible focus for the charity in the Town Centre.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

FINANCIAL REVIEW

Financial position

It has been pleasing to see a small increase in overall income, with the shop returning to nearer normality in the latter part of the year. The refurbishment of the new premises continued with all the initial required items being completed. Inevitably the costs of operating more facilities in a larger building are showing in the overall increased expenses, as is the impact of increased utilities costs on both the shop and the Day Centre. As highlighted in the Trustees report, an increased staff number is now required to run the day centre and to deal with an increasing demand for our services. Our priorities are now to maintain our financial position and continue to source funds in order to deliver our day-to-day services.

Reserves

We have continued our reserve policy of at least £55,000 during this year, which has been met, and will be reviewed in the year to Sept 2023. The free reserves held at the year-end were £59,816 (2021: £87,180).

Sustainability.

The Trustees are satisfied that the present activities of the Charity represent a viable and sustainable project for the foreseeable future provided, of course, that donations and grants continue to be received at more or less the present rate, and provided that no extreme and unexpected financial commitments arise. Sufficient funds are available as Reserves (see previous paragraph) to act as a buffer should unexpected financial tribulations affect the Charity. We will continue to maintain a regular and careful review of income and expenditure throughout the year, so that appropriate steps can be taken to increase the former, and/or reduce the latter, if it appears necessary. Plans for the Future (see below) need to be seen in this context.

FUTURE PLANS

Having moved into the new premises and settled in, the Trustees reviewed their Strategy for the future and concluded that the first priority was to ensure that our clients can receive the optimum support in our new surroundings, before embarking on any further significant change. The Strategy Review also identified a need to review our staffing organisation and level, and changes are taking effect in 2023.

Acquisition of the Car Park will also give longer-term scope, as and when further finance is available and when experience of operating the Ark in its new home has developed, for further physical expansion of the premises by building "on stilts" at first-floor level. Such further development is certainly not (yet) a firm "plan" for the future, but it is an aspiration that has become more feasible now that the Car Park belongs to the Ark.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is a Charitable Incorporated Organisation ("CIO") first registered on 8th September 2015 under a constitution approved by the Charity Commission and adopted by the membership of the previous (unincorporated) SCCA at a General Meeting on 22nd June 2015.

The charity has only been operating as a CIO since 2015, but in its unincorporated form (Charity Registered No 501881, now wound up) the charity has been in existence since 1973.

Recruitment and appointment of new trustees

The Chairman of Trustees is appointed by Churches Together in Shrewsbury; other Officers and Trustees are elected at a General Meeting. Additional Trustees may be co-opted by the Committee to take advantage of particular skills and qualifications. The charity has enjoys the patronage of Rt Rev'd Sarah Bullock (Bishop of Shrewsbury), of Rev'd Christopher Walker (former Chairman), and of Marcus Bean (Celebrity Chef) and his wife Jenny.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The purposes for, and the policies adopted by, the charity are set and their implementation is supervised by a small number of dedicated volunteer Trustees, all of whom take an active interest in the services provided by the Ark; indeed, some Trustees also volunteer on the "shop floor". Day-to-day activities in the Ark and the Shop are managed by the respective Managers who direct and supervise their staff and volunteers.

The charity's principal project is the Shrewsbury Ark which incorporates a Day Centre for homeless and vulnerable people close to the Town Centre of Shrewsbury and an Outreach Service funded by Shropshire Council to provide support to people sleeping rough in the County. The Shrewsbury Ark Shop raises charitable funds for the Ark.

TRUSTEES' RESPONSIBILITY STATEMENT

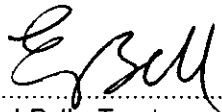
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. 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 Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by order of the board of trustees on 29th JUNE 2023 and signed on its behalf by:



Mrs E J Bell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SHREWSBURY CHRISTIAN CENTRE ASSOCIATION**

Independent examiner's report to the trustees of Shrewsbury Christian Centre Association

I report to the charity trustees on my examination of the accounts of Shrewsbury Christian Centre Association (the Trust) for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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.

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date:30th June 2023

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	279,713	-	279,713	270,758
Other trading activities	3	32,869	-	32,869	22,489
Investment income	4	189	-	189	161
Other income		<u>72</u>	<u>-</u>	<u>72</u>	<u>8,453</u>
Total		<u>312,843</u>	<u>-</u>	<u>312,843</u>	<u>301,861</u>
 EXPENDITURE ON					
Raising funds		24,913	-	24,913	22,418
Charitable activities					
General		<u>262,091</u>	<u>13,944</u>	<u>276,035</u>	<u>212,759</u>
Total		<u>287,004</u>	<u>13,944</u>	<u>300,948</u>	<u>235,177</u>
 NET INCOME/(EXPENDITURE)		 25,839	 (13,944)	 11,895	 66,684
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>633,095</u>	<u>48,086</u>	<u>681,181</u>	<u>614,497</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>658,934</u>	 <u>34,142</u>	 <u>693,076</u>	 <u>681,181</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

STATEMENT OF FINANCIAL POSITION
30 SEPTEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	523,893	-	523,893	527,659
Investments	9	<u>15,727</u>	<u>-</u>	<u>15,727</u>	<u>16,263</u>
		539,620	-	539,620	543,922
CURRENT ASSETS					
Debtors	10	21,092	-	21,092	19,526
Cash at bank and in hand		<u>101,196</u>	<u>34,142</u>	<u>135,338</u>	<u>213,909</u>
		122,288	34,142	156,430	233,435
CREDITORS					
Amounts falling due within one year	11	(2,974)	-	(2,974)	(96,176)
NET CURRENT ASSETS		<u>119,314</u>	<u>34,142</u>	<u>153,456</u>	<u>137,259</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>658,934</u>	<u>34,142</u>	<u>693,076</u>	<u>681,181</u>
NET ASSETS		<u>658,934</u>	<u>34,142</u>	<u>693,076</u>	<u>681,181</u>

The notes form part of these financial statements

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

STATEMENT OF FINANCIAL POSITION - continued
30 SEPTEMBER 2022

FUNDS

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Unrestricted funds:

Ark - Unrestricted	596,097	628,785
Shop - Unrestricted	3,339	2,317
Outreach Fund - Designated	57,505	-
Daz Funeral Fund - Designated	1,993	1,993
	<u>658,934</u>	<u>633,095</u>

Restricted funds:

Moving On Fund	28,517	42,461
Lawrence Edbrooke Fund	5,625	5,625
	<u>34,142</u>	<u>48,086</u>

TOTAL FUNDS

693,076 681,181

The financial statements were approved by the Board of Trustees and authorised for issue on
29th JUNE 2023 and were signed on its behalf by:



Mrs E J Bell - Trustee

The notes form part of these financial statements

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

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

Cash at bank and in hand

Cash at bank and 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.

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.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and legacies	105,483	174,303
Gift aid	-	15,204
Legacies	-	7,766
Grants	<u>174,230</u>	<u>73,485</u>
	<u>279,713</u>	<u>270,758</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
General grant	100,370	69,433
Government grant	<u>73,860</u>	<u>4,052</u>
	<u>174,230</u>	<u>73,485</u>

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>32,869</u>	<u>22,489</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest received	<u>189</u>	<u>161</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Full time staff	8	4
Part time staff	<u>2</u>	<u>3</u>
	<u>10</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	270,758	-	270,758
Other trading activities	22,489	-	22,489
Investment income	161	-	161
Other income	<u>8,453</u>	<u>-</u>	<u>8,453</u>
Total	<u>301,861</u>	<u>-</u>	<u>301,861</u>
EXPENDITURE ON			
Raising funds	22,418	-	22,418
Charitable activities			
General	<u>193,687</u>	<u>19,072</u>	<u>212,759</u>
Total	216,105	19,072	235,177

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	85,756	(19,072)	66,684
RECONCILIATION OF FUNDS			
Total funds brought forward	547,339	67,158	614,497
TOTAL FUNDS CARRIED FORWARD	<u>633,095</u>	<u>48,086</u>	<u>681,181</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 October 2021	523,810	2,904	22,700	4,010	553,424
Additions	<u>7,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,878</u>
At 30 September 2022	<u>531,688</u>	<u>2,904</u>	<u>22,700</u>	<u>4,010</u>	<u>561,302</u>
DEPRECIATION					
At 1 October 2021	-	2,689	19,066	4,010	25,765
Charge for year	<u>10,634</u>	<u>102</u>	<u>908</u>	<u>-</u>	<u>11,644</u>
At 30 September 2022	<u>10,634</u>	<u>2,791</u>	<u>19,974</u>	<u>4,010</u>	<u>37,409</u>
NET BOOK VALUE					
At 30 September 2022	<u>521,054</u>	<u>113</u>	<u>2,726</u>	<u>-</u>	<u>523,893</u>
At 30 September 2021	<u>523,810</u>	<u>215</u>	<u>3,634</u>	<u>-</u>	<u>527,659</u>

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 October 2021	16,263
Revaluations	<u>(536)</u>
At 30 September 2022	<u>15,727</u>
NET BOOK VALUE	
At 30 September 2022	<u>15,727</u>
At 30 September 2021	<u>16,263</u>

There were no investment assets outside the UK.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

9. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 30 September 2022 is represented by:

	Listed investments £
Valuation in 2022	8,652
Cost	<u>7,075</u>
	<u>15,727</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	2,200	633
Gift aid receivable	15,204	15,204
Prepayments	<u>3,688</u>	<u>3,689</u>
	<u>21,092</u>	<u>19,526</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	99	15,846
Accruals and deferred income	<u>2,875</u>	<u>80,330</u>
	<u>2,974</u>	<u>96,176</u>

12. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
Ark - Unrestricted	628,785	(32,688)	596,097
Shop - Unrestricted	2,317	1,022	3,339
Outreach Fund - Designated	-	57,505	57,505
Daz Funeral Fund - Designated	<u>1,993</u>	<u>-</u>	<u>1,993</u>
	633,095	25,839	658,934
Restricted funds			
Moving On Fund	42,461	(13,944)	28,517
Lawrence Edbrooke Fund	<u>5,625</u>	<u>-</u>	<u>5,625</u>
	<u>48,086</u>	<u>(13,944)</u>	<u>34,142</u>
TOTAL FUNDS	<u>681,181</u>	<u>11,895</u>	<u>693,076</u>

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Ark - Unrestricted	202,356	(235,044)	(32,688)
Shop - Unrestricted	37,227	(36,205)	1,022
Outreach Fund - Designated	<u>73,260</u>	<u>(15,755)</u>	<u>57,505</u>
	312,843	(287,004)	25,839
Restricted funds			
Moving On Fund	-	(13,944)	(13,944)
	<u>312,843</u>	<u>(300,948)</u>	<u>11,895</u>
TOTAL FUNDS			
	<u>312,843</u>	<u>(300,948)</u>	<u>11,895</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
Unrestricted funds				
Ark - Unrestricted	64,274	101,171	463,340	628,785
Shop - Unrestricted	3,324	(1,007)	-	2,317
Outreach Fund - Designated	5,765	(14,408)	8,643	-
Mrs J B Wightman Fund - Designated	471,983	-	(471,983)	-
Daz Funeral Fund - Designated	<u>1,993</u>	<u>-</u>	<u>-</u>	<u>1,993</u>
	547,339	85,756	-	633,095
Restricted funds				
Moving On Fund	61,533	(19,072)	-	42,461
Lawrence Edbrooke Fund	<u>5,625</u>	<u>-</u>	<u>-</u>	<u>5,625</u>
	<u>67,158</u>	<u>(19,072)</u>	<u>-</u>	<u>48,086</u>
TOTAL FUNDS	<u>614,497</u>	<u>66,684</u>	<u>-</u>	<u>681,181</u>

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Ark - Unrestricted	271,569	(170,398)	101,171
Shop - Unrestricted	30,292	(31,299)	(1,007)
Outreach Fund - Designated	-	(14,408)	(14,408)
	301,861	(216,105)	85,756
Restricted funds			
Moving On Fund	-	(19,072)	(19,072)
	-	-	-
TOTAL FUNDS	<u>301,861</u>	<u>(235,177)</u>	<u>66,684</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
Ark - Unrestricted	64,274	68,483	463,340	596,097
Shop - Unrestricted	3,324	15	-	3,339
Outreach Fund - Designated	5,765	43,097	8,643	57,505
Mrs J B Wightman Fund - Designated	471,983	-	(471,983)	-
Daz Funeral Fund - Designated	<u>1,993</u>	-	-	<u>1,993</u>
	547,339	111,595	-	658,934
Restricted funds				
Moving On Fund	61,533	(33,016)	-	28,517
Lawrence Edbrooke Fund	<u>5,625</u>	-	-	<u>5,625</u>
	67,158	(33,016)	-	34,142
TOTAL FUNDS	<u>614,497</u>	<u>78,579</u>	-	<u>693,076</u>

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Ark - Unrestricted	473,925	(405,442)	68,483
Shop - Unrestricted	67,519	(67,504)	15
Outreach Fund - Designated	<u>73,260</u>	<u>(30,163)</u>	<u>43,097</u>
	614,704	(503,109)	111,595
Restricted funds			
Moving On Fund	-	(33,016)	(33,016)
	<u>614,704</u>	<u>(536,125)</u>	<u>78,579</u>

DESIGNATED FUNDS

The Trustees have designated funds from the charity's unrestricted assets as follows:

The Mrs J B Wightman Fund was initiated with funds donated in 2013 on closure of the Wightman Hall Charity, for use in developing a project within the Wightman Hall Charity's own objectives. The purchase during the prior year of the freehold property has been wholly met from this fund.

Outreach Funds consist of grants received during the prior year from Shropshire Council's public funds explicitly to finance the provision of a new Outreach Service to provide responsive support to rough sleepers in the County, less expenditure incurred in implementing that service.

The Daz Funeral Fund was created from donations received following the death of a client. As the total of those donations was greater than the costs that needed to be met for his funeral, the balance has been retained to defray comparable costs for other clients in future.

RESTRICTED FUNDS

The charity's Restricted Funds are:

The Lawrence Edbrooke Fund which provides help for clients of the Ark to move into new, permanent accommodation.

The "Moving On" Fund which received grants from a number of sources to contribute to the costs of moving clients into permanent accommodation in the wake of the COVID-19 pandemic.

SHREWSBURY CHRISTIAN CENTRE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2022

13. CONTINGENT LIABILITIES

During the year, the charity applied for a loan to underwrite the charity's cash flow during a period of high capital expenditure on new premises (including the car park). However this loan has not yet been drawn down. The arrangement fees and associated legal fees are anticipated to be in the region of £7,380 and these may become payable irrespective of whether the loan is drawn. No provision for this potential liability has been recognised in the financial year.

14. RELATED PARTY DISCLOSURES

During the year donations of £1,920 (2021: £600) were received from Trustees. There were no other related party transactions during the year.