

Vale of Evesham Community Church

England & Wales · Charity number 1168068

Details

Other names VALE OF EVESHAM CHRISTIAN CENTRE, VECC

Status Registered

Legal form CIO

Registered 2016-07-06

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

Contact

Address Vale Of Evesham Christian Centre
Bewdley Street
Evesham
WR11 4AD

Phone 01386335680

Email vofecc@hotmail.co.uk

Website www.eveshamchristiancentre.co.uk

Activities

Objects: 4.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY, BUT NOT EXCLUSIVELY, WITHIN THE VALE OF EVESHAM AND THE SURROUNDING NEIGHBOURHOOD;4.2 TO ASSIST AND RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE SICK OR IN POOR HEALTH; AND4.3 TO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD PROVIDING THAT THEY ARE NOT IN CONFLICT WITH 4.1

Activities: The Objects of the Church are, for the public benefit:-4.1. to advance the Christian faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;4.2. to assist and relieve persons who are in conditions of need, hardship or distress 4.3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£97,598	£95,836	-	-
2024-03-31	£104,281	£81,175	-	-
2023-03-31	£64,504	£37,683	-	-
2022-03-31	£56,835	£38,591	-	-
2021-03-31	£70,558	£54,532	-	-

Trustees

Name	Role	Appointed
REVD JOHN ROBERT KING	Chair	2016-07-06
Diane Elizabeth Bennett MBE		2016-07-06
MICHAEL STEPHEN HEWITT		2017-06-28
Nigel Boyce Martin deVine		2020-01-07
Rev Neville James Green		2023-03-01
STEPHEN ALASTAIR WILDERSPIN		2016-07-06

Vale of Evesham Community Church

England & Wales - Charity number 1168068

Accounts

Charity registration number 1168068

**VALE OF EVESHAM COMMUNITY CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

VALE OF EVESHAM COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D E Bennett
S A Wilderspin
J R King
N J Green
N B DeVine
M S Hewitt

Charity number

1168068

Independent examiner

Azets
Epsilon House, The Square
Gloucester Business Park
Brockworth
Gloucester
Gloucestershire
United Kingdom
GL3 4AD

VALE OF EVESHAM COMMUNITY CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 19

VALE OF EVESHAM COMMUNITY CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

During the year, we have planned activities and expenditure in order to achieve our aims.

We intend that the broader aims of the church are achieved through our regular work and special events. Usually, we provide for the advancement of the Christian Faith (Aim 1) through our Sunday services, weekday groups and children's activities.

We have now returned to meeting in person, although we have continued to offer the opportunity to view the service using YouTube rather than Zoom. Our children's work on a Sunday is now weekly for older children and almost weekly for the younger children. When there are 5 Sundays in the month, there is often a family service instead of separate children's work. We have re-started our mid-week young people's group for Y6 to 17 year olds in cooperation with other churches which have a similar vision for the discipleship of young people and this has gone very positively so far.

We have supported other organisations financially to achieve Aim 3 above – notably Open Doors worldwide in support of the persecuted church and a family of four formerly in India and now in Cambodia. In addition, we have formed connections with individuals in Kenya, Fusion Worldwide headed up by David Campbell and those with ministries which are less static.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands. Now that the church has been meeting in person again, Caring Hands has returned to using the Lighthouse building for most things. Funding and donations have been maintained during this time for Caring Hands, and the amount which the church gives to Caring Hands has increased significantly.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

VALE OF EVESHAM COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

The functions of volunteers have changed significantly during the pandemic, but we have very much needed their input on a daily basis to provide pastoral care, practical assistance with IT and online activities generally. These activities have largely returned to the pre-pandemic norms, although a few people have not returned for in-person services and other activities.

Two years ago Pastor, Neville Green was appointed as Pastor and he began his paid employment on the 1st March 2023 at which point he automatically became a Trustee ex-officio. He and his wife Lesley moved into a rented manse and the manse building owned by the church remains rented out to a local minister from another church. They have made a very positive contribution to the work of the church and have opened up new avenues of service which we hope to pursue in the future. Some of the new mission support has been through the relationships built up over the years by the new pastor and his wife.

VALE OF EVESHAM COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. Prayer Meetings have continued to be generally well-attended, which is encouraging.

We have tried to make sure that the services welcome children and try to engage them and celebrate their faith and achievements during the early part of Sunday services.

We have regular Renewal meetings on Monday evenings where, in an atmosphere of worship, we seek to discern God's plans and purposes for us as a church and as individuals and ask for Him to lead us into a fresh understanding and experience of His love, grace and power.

Outreach

The majority of our outreach is carried out individually by members of the church family; there has been little corporate outreach this year. We have seen a number of new people attending the church and also had a baptism.

Children and Youth Work

As mentioned above the Children & Youth work now includes other activities, including outreach to the youth in our community, through a joint enterprise with other churches in Evesham that hold similar values and aims to VECC.

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The Caring Hands food, household, baby, homelessness and pet food banks are open five days a week. The drop-in diner and community pantry are open three days a week.

Caring Hands is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through giving to general funds, practical help through provision of at least 4 volunteers and providing Trustees for its oversight. The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors, a family in Cambodia teaching midwifery and English as a foreign language, a Harvest Alliance ministry in Kenya (Route 61), Fusion, and other individuals. The church has established a working relationship of pastoral support for these ministries as well as financial support. We continue to support these causes financially and prayerfully.

Financial review

The trustees consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This year the income has again exceeded expenditure and we have the legacy money. This is in deposit accounts as we decide how to use it in the longer term. We are now employing a Pastor full-time and the reserves give us confidence that we will be able to sustain that employment even if giving does not increase to cover the salary in the short-term. The Pastor is a Trustee and provision for a Trustee to be employed is contained within the Constitution.

Unrestricted funds at 31 March 2025 were £314,430 and expenditure for three months is estimated as £23,363 including the salary for a pastor. The present level of funds therefore exceeds the minimum level.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

VALE OF EVESHAM COMMUNITY CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a charitable incorporated organisation governed by its constitution.

Vale of Evesham Community Church has its own constitution and rules and is affiliated to the Harvest Alliance UK organisation of churches.

In accordance with Paragraph 19 of the constitution, the Trustees delegate the day to day spiritual direction of the church and its activities to the committee referred to as the Senior Leadership Team (SLT).

The trustees held 5 full meetings during the year.

The trustees who served during the year and up to the date of signature of the financial statements were:

D E Bennett
S A Wilderspin
J R King
N J Green
N B DeVine
M S Hewitt

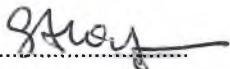
The trustees are elected by existing trustees.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

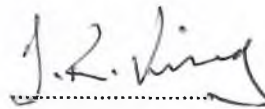
The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.



S A Wilderspin
Trustee



J R King
Trustee

Date: 02/11/2025

VALE OF EVESHAM COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF VALE OF EVESHAM COMMUNITY CHURCH

I report to the trustees on my examination of the financial statements of Vale of Evesham Community Church (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Stuart Christy FCA

Azets

Statutory Auditors and Accountants
Epsilon House, The Square
Gloucester Business Park
Brockworth
Gloucester
Gloucestershire
GL3 4AD
United Kingdom

Dated: 5/11/2025

VALE OF EVESHAM COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>									
Donations and legacies	3	73,409	-	420	73,829	81,691	-	510	82,201
Charitable activities	4	-	-	-	-	1,035	-	-	1,035
Other trading activities	5	-	-	-	-	50	-	-	50
Investments	6	21,864	-	-	21,864	20,885	-	-	20,885
Other income	7	125	-	1,780	1,905	620	-	353	973
Total income		95,398	-	2,200	97,598	104,281	-	863	105,144
<u>Expenditure on:</u>									
Raising funds	8	3,104	-	-	3,104	671	-	-	671
Charitable activities	9	88,555	-	3,456	92,011	80,504	-	2,276	82,780
Other	12	721	-	-	721	-	-	-	-
Total expenditure		92,380	-	3,456	95,836	81,175	-	2,276	83,451
Net gains/(losses) on investments	13	-	-	-	-	-	53,751	-	53,751

VALE OF EVESHAM COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Notes								
Net income/(expenditure) for the year/ Net movement in funds	3,018	-	(1,256)	1,762	23,106	53,751	(1,413)	75,444
Fund balances at 1 April 2024	327,260	601,751	11,530	940,541	304,154	548,000	12,943	865,097
Fund balances at 31 March 2025	<u>330,278</u>	<u>601,751</u>	<u>10,274</u>	<u>942,303</u>	<u>327,260</u>	<u>601,751</u>	<u>11,530</u>	<u>940,541</u>

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

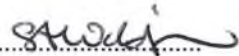
VALE OF EVESHAM COMMUNITY CHURCH


BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		374,130		374,077
Investment property	16		240,000		240,000
Investments	17		207,074		200,911
			<u>821,204</u>		<u>814,988</u>
Current assets					
Debtors	18	8,181		7,367	
Cash at bank and in hand		114,581		119,874	
		<u>122,762</u>		<u>127,241</u>	
Creditors: amounts falling due within one year	19	(1,663)		(1,688)	
Net current assets			<u>121,099</u>		<u>125,553</u>
Total assets less current liabilities			<u>942,303</u>		<u>940,541</u>
Income funds					
Restricted funds			10,274		11,530
<u>Unrestricted funds - designated</u>					
General fund		-		-	
Revaluation reserve		601,751		601,751	
			<u>601,751</u>		<u>601,751</u>
Unrestricted funds - general			330,278		327,260
			<u>942,303</u>		<u>940,541</u>

The financial statements were approved by the Trustees on 2/4/25


 S A Wilderspin
 Trustee


 M S Hewitt
 Trustee

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Vale of Evesham Community Church is a Charitable Incorporated Organisation (CIO) with charity registration number 1168068. The charity's principal address is Vale of Evesham Community Church, Bewdley Street, Evesham, Worcestershire, WR11 4AD.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Freehold land and buildings	held at valuation - not depreciated
Fixtures, fittings and equipment	10% - 20% straight line

Freehold land is not depreciated.

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

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

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

1.9 Impairment of fixed assets

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

1.10 Cash and cash equivalents

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

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

VALE OF EVESHAM COMMUNITY CHURCH

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

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	63,405	390	63,795	72,942	480	73,422
Gift Aid	9,283	30	9,313	5,499	30	5,529
Other	721	-	721	3,250	-	3,250
	<u>73,409</u>	<u>420</u>	<u>73,829</u>	<u>81,691</u>	<u>510</u>	<u>82,201</u>

4 Charitable activities

	Hire of Church premises (regular) 2024 £
Hire of Church premises (regular)	<u>1,035</u>

5 Other trading activities

	Total Unrestricted funds general 2025 £	2024 £
Trading activity income: other	<u>-</u>	<u>50</u>

6 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Rental income	9,600	9,600
Interest receivable	12,264	11,285
	<u>21,864</u>	<u>20,885</u>

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	125	1,780	1,905	620	353	973

VALE OF EVESHAM COMMUNITY CHURCH

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

8 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Other fundraising costs	3,104	51
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	-	620
	<hr/>	<hr/>
	<u>3,104</u>	<u>671</u>

9 Charitable activities

	2025 £	2024 £
Depreciation and impairment	2,844	2,265
Advancement of Christian faith	75,087	63,010
Assisting persons in need	9,600	10,475
Advancing education/other charitable purposes	4,480	7,030
	<hr/>	<hr/>
	92,011	82,780
	<hr/>	<hr/>
	<u>92,011</u>	<u>82,780</u>
Analysis by fund		
Unrestricted funds - general	88,555	80,504
Restricted funds	3,456	2,276
	<hr/>	<hr/>
	<u>92,011</u>	<u>82,780</u>

10 Trustees

Five trustees were reimbursed for expenditure incurred on behalf of the charity. The only trustee to be paid travel expenses this year was Neville Green who has been employed as the charity's pastor since 1 March 2023. There were no payments for travel between home and place of employment.

The charity is renting a property for the use of Neville Green and his wife. During the year, total payments of £18,869 were made for rent, council tax, water and broadband costs, also mobile phone contract costs of £242. Other payments for Neville Green were salary £26,050, pension contributions £962 and travel expenses £1107.

VALE OF EVESHAM COMMUNITY CHURCH

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

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
1	1
<u>1</u>	<u>1</u>

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

12 Other

	Unrestricted funds general 2025	Total £ 2024
Other expenditure	721	-
	<u>721</u>	<u>-</u>

13 Net gains/(losses) on investments

	Total Unrestricted funds designated 2025 £	2024 £
Revaluation of investment properties	-	53,751
	<u>-</u>	<u>53,751</u>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2024	365,000	12,971	377,971
Additions	-	2,897	2,897
	<u>365,000</u>	<u>15,868</u>	<u>380,868</u>
At 31 March 2025	365,000	15,868	380,868
Depreciation and impairment			
At 1 April 2024	-	3,894	3,894
Depreciation charged in the year	-	2,844	2,844
	<u>-</u>	<u>6,738</u>	<u>6,738</u>
At 31 March 2025	-	6,738	6,738
Carrying amount			
At 31 March 2025	<u>365,000</u>	<u>9,130</u>	<u>374,130</u>
At 31 March 2024	<u>365,000</u>	<u>9,077</u>	<u>374,077</u>

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward. The trustees consider this valuation to remain appropriate at the balance sheet date.

16 Investment property

	2025 £
Fair value	
At 1 April 2024 and 31 March 2025	<u>240,000</u>

The investment property was valued at £240,000 by Mark Treadwell MRICS of Sheldon Bosley Knight on 23 April 2024. The trustees consider this valuation to be appropriate at the balance sheet date.

The carrying value of investment property at the balance sheet date is as follows:

	2025 £	2024 £
Freehold	<u>240,000</u>	<u>240,000</u>

17 Fixed asset investments

VALE OF EVESHAM COMMUNITY CHURCH

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

17 Fixed asset investments	(Continued)	
		Unlisted investments £
Cost or valuation		
At 1 April 2024		200,911
Additions		6,163
		<hr/>
At 31 March 2025		207,074
		<hr/>
Carrying amount		
At 31 March 2025		207,074
		<hr/> <hr/>
At 31 March 2024		200,911
		<hr/> <hr/>
18 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	8,181	7,367
	<hr/>	<hr/>
19 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	204	184
Accruals and deferred income	1,459	1,504
	<hr/>	<hr/>
	1,663	1,688
	<hr/> <hr/>	<hr/> <hr/>

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Fair value reserve 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Fair value reserve 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:							
Tangible assets	6,082	365,000	3,048	374,130	365,000	4,571	374,077
Investment properties	3,249	236,751	-	240,000	236,751	-	240,000
Investments	207,074	-	-	207,074	-	-	200,911
Current assets/(liabilities)	113,873	-	7,226	121,099	-	6,959	125,553
	<u>330,278</u>	<u>601,751</u>	<u>10,274</u>	<u>942,303</u>	<u>601,751</u>	<u>11,530</u>	<u>940,541</u>

VALE OF EVESHAM COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Related party transactions

Three trustees of Vale of Evesham Community Church (VECC) are also trustees of Caring Hands in the Vale (Caring Hands). Caring Hands shared the premises of VECC in previous years but this year, following the move of all operations to its own premises The Lighthouse, only the church office has been used for the storage of some records. VECC's monthly donation to Caring Hands has remained unchanged at £800. The total amount paid in the year was £9,600 (2024 - £9,440) and this is in furtherance of one of VECC's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

A fourth trustee of VECC, Diane Bennett, is employed full-time by Caring Hands and is also available to assist with VECC's operations and activities on a voluntary basis.

Caring Hands paid £109.81 (2024 - £69.95) for operating expenses on behalf of VECC and this was reimbursed by VECC to Caring Hands.

VECC received payments totalling £531.25 (2024 - £620) intended for Caring Hands and this was passed on to Caring Hands during the year.

Vale of Evesham Community Church

England & Wales - Charity number 1168068

Accounts

Charity registration number 1168068

**VALE OF EVESHAM CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

VALE OF EVESHAM CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D E Bennett
S A Wilderspin
J R King
N J Green
N M DeVine
M S Hewitt

Charity number

1168068

Independent examiner

Azets
93 High Street
Evesham
Worcestershire
United Kingdom
WR11 4DU

VALE OF EVESHAM CHRISTIAN CENTRE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 18

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

During the year, we have planned activities and expenditure in order to achieve our aims.

We intend that the broader aims of the church are achieved through our regular work and special events. Usually, we provide for the advancement of the Christian Faith (Aim 1) through our Sunday services, weekday groups and children's activities.

We have now returned to meeting in person, although we have continued to offer the opportunity to view the service using YouTube rather than Zoom. Our children's work on a Sunday is now weekly for older children and almost weekly for the younger children. When there are 5 Sundays in the month, there is often a family service instead of separate children's work. We have re-started our mid-week young people's group for Y6 to 17 year olds in cooperation with other churches which have a similar vision for the discipleship of young people and this has gone very positively so far.

We have supported other organisations financially to achieve Aim 3 above – notably Open Doors worldwide in support of the persecuted church and a family of four formerly in India and now in Cambodia. In addition we have formed connections with individuals in Kenya and those with ministries which are less static.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands. Now that the church has been meeting in person again, Caring Hands has returned to using the Lighthouse building for most things. Funding and donations have been maintained during this time for Caring Hands, and the amount which the church gives to Caring Hands has increased significantly.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

The functions of volunteers have changed significantly during the pandemic, but we have very much needed their input on a daily basis to provide pastoral care, practical assistance with IT and online activities generally. These activities have largely returned to the pre-pandemic norms, although a few people have not returned for in-person services and other activities.

Towards the end of last year, a new Pastor, Neville Green was appointed and he began his paid employment on the 1st March 2023 at which point he automatically became a Trustee ex-officio. He and his wife Lesley have moved into a rented manse and the manse building owned by the church remains rented out to a local minister from another church. They have made a very positive contribution to the work of the church and have opened up new avenues of service which we hope to pursue in the future. Some of the new mission support has been through the relationships built up over the years by the new pastor and his wife.

Achievements and performance

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. Prayer Meetings have continued to be generally well-attended, which is encouraging.

We have tried to make sure that the services welcome children and try to engage them and celebrate their faith and achievements during the early part of Sunday services.

We have begun regular Renewal meetings on Monday evenings where, in an atmosphere of worship, we seek to discern God's plans and purposes for us as a church and as individuals and ask for Him to lead us into a fresh understanding and experience of His love, grace and power.

Outreach

Although church members have been involved in outreach individually, there has been little organised outreach this year. We have seen a number of new people attending the church and also had a baptism towards the end of the year on Easter Sunday.

Children and Youth Work

As mentioned above the Children & Youth work now includes other activities, including outreach to the youth in our community, through a joint enterprise with other churches in Evesham that hold similar values and aims to VECC.

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (three times weekly), clothes bank, baby bank, pet food bank and homeless resources bank), is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through giving to general funds, practical help through provision of at least 4 volunteers and providing Trustees for its oversight. The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors and a family in Cambodia teaching midwifery and English as a foreign language as well as people in Kenya (Route 61) and other individuals with whom the church has established a working relationship. We have continued to support these causes financially and prayerfully.

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The trustees consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This year the income has again exceeded expenditure and we have the legacy money. This is in deposit accounts as we decide how to use it in the longer term. We are now employing a Pastor full-time and the reserves give us confidence that we will be able to sustain that employment even if giving does not increase to cover the salary in the short-term. The Pastor is a Trustee and provision for a Trustee to be employed is contained within the Constitution.

Unrestricted general funds at 31 March 2024 were £327,260 (2023: £304,154) and expenditure for three months is estimated as £24,239, including the salary for a pastor. The present level of funds therefore exceeds the minimum level.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by its constitution.

Vale of Evesham Christian Centre has its own constitution and rules and at present is overseen by the Synergy family of churches, with Mark Mumford, who now lives in Worcester, as our link representative.

Previously some of the Trustees' duties were delegated to the Leadership Team. However, during the past year we have tried to keep the two groups distinct in terms of responsibilities and roles. We have therefore tried to retain Trustee duties as the responsibility of the Trustees only and the Leadership Team has concentrated on Spiritual leadership.

The trustees held 4 full meetings during the year.

The trustees who served during the year and up to the date of signature of the financial statements were:

D E Bennett
S A Wilderspin
J R King
N J Green
N M DeVine
M S Hewitt

The trustees are elected by existing trustees.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

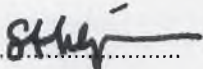
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

VALE OF EVESHAM CHRISTIAN CENTRE

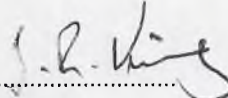
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.


.....

S A Wilderspin
Trustee


.....

J R King
Trustee

Date: 27 AUGUST 2024
.....

VALE OF EVESHAM CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Vale of Evesham Christian Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

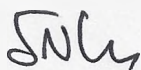
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Stuart Christy FCA

Azets

Statutory Auditors and Accountants

93 High Street

Evesham

Worcestershire

WR11 4DU

United Kingdom

Dated: 29/08/2024

VALE OF EVESHAM CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income and endowments from:</u>									
Donations and legacies	3	81,691	-	510	82,201	38,406	-	8,129	46,535
Charitable activities	4	1,035	-	-	1,035	4,140	-	-	4,140
Other trading activities	5	50	-	-	50	150	-	-	150
Investments	6	20,885	-	-	20,885	13,591	-	-	13,591
Other income	7	620	-	353	973	88	-	-	88
Total income		104,281	-	863	105,144	56,375	-	8,129	64,504
<u>Expenditure on:</u>									
Raising funds	8	671	-	-	671	855	-	-	855
Charitable activities	9	80,504	-	2,276	82,780	40,197	-	2,865	43,062
Other	12	-	-	-	-	88	-	-	88
Total expenditure		81,175	-	2,276	83,451	41,140	-	2,865	44,005
Net gains/(losses) on investments	13	-	53,751	-	53,751	-	-	-	-

VALE OF EVESHAM CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Notes								
Net income/(expenditure) for the year/ Net movement in funds	23,106	53,751	(1,413)	75,444	15,235	-	5,264	20,499
Fund balances at 1 April 2023	304,154	548,000	12,943	865,097	288,919	548,000	7,679	844,598
Fund balances at 31 March 2024	<u>327,260</u>	<u>601,751</u>	<u>11,530</u>	<u>940,541</u>	<u>304,154</u>	<u>548,000</u>	<u>12,943</u>	<u>865,097</u>

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


VALE OF EVESHAM CHRISTIAN CENTRE


BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		374,077		371,518
Investment property	16		240,000		183,000
Investments	17		200,911		180,000
			<u>814,988</u>		<u>734,518</u>
Current assets					
Debtors	18	7,367		6,327	
Cash at bank and in hand		119,874		126,995	
		<u>127,241</u>		<u>133,322</u>	
Creditors: amounts falling due within one year	19	(1,688)		(2,743)	
Net current assets			125,553		130,579
Total assets less current liabilities			<u>940,541</u>		<u>865,097</u>
Income funds					
Restricted funds			11,530		12,943
<u>Unrestricted funds - designated</u>					
General fund		-		-	
Revaluation reserve		601,751		548,000	
			<u>601,751</u>		<u>548,000</u>
Unrestricted funds - general			327,260		304,154
			<u>940,541</u>		<u>865,097</u>

The financial statements were approved by the Trustees on 27 AUG 2024


 S A Wilderspin
 Trustee


 M S Hewitt
 Trustee

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Vale of Evesham Christian Centre is a Charitable Incorporated Organisation (CIO) with charity registration number 1168068. The charity's principal address is Vale of Evesham Christian Centre, Bewdley Street, Evesham, Worcestershire, WR11 4AD.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Freehold land and buildings	held at valuation - not depreciated
Fixtures, fittings and equipment	10% - 20% straight line

Freehold land is not depreciated.

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

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

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

1.9 Impairment of fixed assets

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

1.10 Cash and cash equivalents

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	72,942	480	73,422	32,178	8,106	40,284
Gift Aid	5,499	30	5,529	5,368	23	5,391
Other	3,250	-	3,250	860	-	860
	<u>81,691</u>	<u>510</u>	<u>82,201</u>	<u>38,406</u>	<u>8,129</u>	<u>46,535</u>

4 Charitable activities

	Hire of Church premises (regular) 2024 £	Hire of Church premises (regular) 2023 £
Hire of Church premises (regular)	<u>1,035</u>	<u>4,140</u>

5 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Trading activity income: other	<u>50</u>	<u>150</u>

6 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Rental income	9,600	9,180
Interest receivable	11,285	4,411
	<u>20,885</u>	<u>13,591</u>

VALE OF EVESHAM CHRISTIAN CENTRE

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

7 Other income

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income	620	353	973	88

8 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Other fundraising costs	51	705
<u>Trading costs</u>		
Other trading activities	620	150
	671	855

9 Charitable activities

	2024 £	2023 £
Depreciation and impairment	2,265	1,630
Advancement of Christian faith	63,010	32,662
Assisting persons in need	10,475	7,165
Advancing education/other charitable purposes	7,030	1,605
	82,780	43,062
	82,780	43,062
Analysis by fund		
Unrestricted funds - general	80,504	40,197
Restricted funds	2,276	2,865
	82,780	43,062

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

Four trustees were reimbursed for expenditure incurred on behalf of the charity. The only trustee to be paid travel expenses this year was Neville Green, amounting to £521, who has been employed as the charity's pastor since 1 March 2023. Travel expenses of £625 were paid to trustees in the previous year, in connection with their involvement with voluntary activities, not in connection with trustee duties. There were no payments for travel between home and place of employment.

The charity is renting a property for the use of Neville Green and his wife. During the year, total payments of £19,060 were made for rent, council tax, water and broadband costs, also mobile phone contract costs of £206. Other payments for Neville Green were salary £25,000 and pension contributions £930.

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
1	1
<u>1</u>	<u>1</u>

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

12 Other

	Total £ 2024	Unrestricted funds general 2023
Other expenditure	-	88
	<u>-</u>	<u>88</u>

13 Net gains/(losses) on investments

	Unrestricted funds designated 2024 £	Total 2023 £
Revaluation of investment properties	53,751	-
	<u>53,751</u>	<u>-</u>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost or valuation			
At 1 April 2023	365,000	8,148	373,148
Additions	-	4,823	4,823
	<u>365,000</u>	<u>12,971</u>	<u>377,971</u>
At 31 March 2024	365,000	12,971	377,971
Depreciation and impairment			
At 1 April 2023	-	1,630	1,630
Depreciation charged in the year	-	2,264	2,264
	<u>-</u>	<u>3,894</u>	<u>3,894</u>
At 31 March 2024	-	3,894	3,894
Carrying amount			
At 31 March 2024	<u>365,000</u>	<u>9,077</u>	<u>374,077</u>
At 31 March 2023	<u>365,000</u>	<u>6,518</u>	<u>371,518</u>

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward. The trustees consider this valuation to remain appropriate at the balance sheet date.

16 Investment property

	2024 £
Fair value	
At 1 April 2023	183,000
Additions through external acquisition	3,249
Net gains or losses through fair value adjustments	53,751
	<u>240,000</u>
At 31 March 2024	<u>240,000</u>

The investment property was valued at £240,000 by Mark Treadwell MRICS of Sheldon Bosley Knight on 23 April 2024. The trustees consider this valuation to be appropriate at the balance sheet date.

If investment properties were stated on an historical cost basis rather than a fair value basis, the amounts would have been included as follows:

	2024 £	2023 £
Cost	3,249	-

VALE OF EVESHAM CHRISTIAN CENTRE

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

16 Investment property (Continued)

The carrying value of investment property at the balance sheet date is as follows:

	2024 £	2023 £
Freehold	240,000	183,000

17 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2023	180,000
Additions	20,911
At 31 March 2024	200,911
Carrying amount	
At 31 March 2024	200,911
At 31 March 2023	180,000

18 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	1,331
Prepayments and accrued income	7,367	4,996
	7,367	6,327

19 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	184	662
Accruals and deferred income	1,504	2,081
	1,688	2,743

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Fair value reserve 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £	Fair value reserve 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:								
Tangible assets	4,506	365,000	4,571	374,077	423	365,000	6,095	371,518
Investment properties	3,249	236,751	-	240,000	-	183,000	-	183,000
Investments	200,911	-	-	200,911	180,000	-	-	180,000
Current assets/(liabilities)	118,594	-	6,959	125,553	123,731	-	6,848	130,579
	<u>327,260</u>	<u>601,751</u>	<u>11,530</u>	<u>940,541</u>	<u>304,154</u>	<u>548,000</u>	<u>12,943</u>	<u>865,097</u>

VALE OF EVESHAM CHRISTIAN CENTRE

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

21 Related party transactions

Three trustees of Vale of Evesham Christian Centre (VECC) are also trustees of Caring Hands in the Vale (Caring Hands). Caring Hands shared the premises of VECC in previous years but this year, following the move of its operations to its own premises The Lighthouse, only the office has been shared. Following a decision by the non-conflicted VECC trustees no rent has been charged to Caring Hands since June 2023. The amount of rent charged in the year was £1,035 (2023: £4,140). The non-conflicted trustees also decided to increase VECC's monthly donation to Caring Hands from £760 to £800. The total amount paid in the year was £9,440 (2023: £9,120) and this is in furtherance of one of VECC's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

A fourth trustee of VECC, Diane Bennett, is employed full-time by Caring Hands and is also available to assist with VECC's operations and activities on a voluntary basis. The office at VECC is used by Diane for both roles.

Caring Hands paid £70 (2023: £70) for operating expenses on behalf of VECC and this was reimbursed by VECC to Caring Hands.

VECC received payments totalling £620 (2023: £438) intended for Caring Hands and this was passed on to Caring Hands during the year.

Vale of Evesham Community Church

England & Wales - Charity number 1168068

Accounts

Charity registration number 1168068

**VALE OF EVESHAM CHRISTIAN CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

VALE OF EVESHAM CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D E Bennett
S A Wilderspin
J R King
N J Green
N M DeVine
M S Hewitt

(Appointed 1 March 2023)

Charity number

1168068

Independent examiner

Azets
93 High Street
Evesham
Worcestershire
United Kingdom
WR11 4DU

VALE OF EVESHAM CHRISTIAN CENTRE

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

During the year, we have planned activities and expenditure in order to achieve our aims.

We intend that the broader aims of the church are achieved through our regular work and special events. Usually, we provide for the advancement of the Christian Faith (Aim 1) through our Sunday services, weekday groups and children's activities.

We have now returned to meeting in person, although post-pandemic we have chosen to continue to offer Zoom to those unable to attend in person for whatever reason. Our children's work on a Sunday is now weekly for older children and almost weekly for the younger children. When there are 5 Sundays in the month, there is a family service instead of separate children's work. We are still hoping to re-start our mid-week work with children and teenagers, but this has not yet been possible.

We have supported other organisations financially to achieve Aim 3 above – notably Open Doors worldwide in support of the persecuted church and a family of four in India.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands. Now that the church has been meeting in person again, Caring Hands has returned to using the Lighthouse building for most things, following a period of intensive building work which is now complete. The resources stored by Caring Hands at the church building have now been moved and only the office remains as a centre for Caring Hands to continue its physical link with the church. Funding and donations have been maintained during this time for Caring Hands.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

The functions of volunteers have changed significantly during the pandemic, but we have very much needed their input on a daily basis to provide pastoral care, practical assistance with IT and online activities generally. These activities have largely returned to the pre-pandemic norms, although a few people have not returned for in-person services and other activities.

Towards the end of the year, a new Pastor, Neville Green was appointed and he began his paid employment on the 1st March 2023 at which point he automatically became a Trustee ex-officio. He and his wife Lesley have moved into a rented manse and the manse building owned by the church remains rented out to a local minister from another church.

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. Prayer Meetings have continued to be generally well-attended, which is encouraging.

We have tried to make sure that the services welcome children and usually have a time focused on the children in the main services.

Outreach

Although church members have been involved in outreach individually, there has been little outreach this year with just a few activities, such as a Christian conjuror and comedian, an outdoor festival in a church member's back garden and other low key events taking place. We plan to expand this in the next financial year as opportunities arise.

Children and Youth Work

Alongside our regular Sunday activities, we are hoping and planning to expand our Children & Youth work to include other activities, including outreach to the youth in our community, possibly through a joint enterprise with other churches in Evesham that hold similar values and aims to VECC.

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (twice weekly), clothes bank, baby bank, homeless resources bank), is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through giving to general funds, practical help through provision of at least 4 volunteers and providing Trustees for its oversight.

The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors and a family in central India teaching midwifery and English as a foreign language. We have continued to support these causes financially and prayerfully.

Financial review

The trustees consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This is subject to review. This year the income has again exceeded expenditure and we have the legacy money which is no longer needed to buy the extra building for Caring Hands in the Vale. This is in deposit accounts as we decide how to use it in the longer term. We are now employing a Pastor full-time and the reserves give us confidence that we will be able to sustain that employment even if giving does not increase to cover the salary in the short-term. The Pastor is a Trustee and provision for a Trustee to be employed is contained within the Constitution. Unrestricted funds at 31 March 2023 were £304,154 and expenditure for three months is estimated as £21,690 including the salary for a pastor. The present level of funds therefore exceeds the minimum level.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation governed by its constitution.

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

D E Bennett

S A Wilderspin

J R King

A Hepplewhite

(Resigned 6 January 2023)

N J Green

(Appointed 1 March 2023)

N M DeVine

M S Hewitt

M A E Hepplewhite

(Resigned 6 January 2023)

The trustees are elected by existing trustees.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

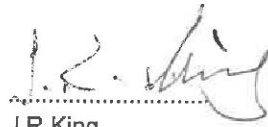
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the charity's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.



S A Wilderspin

Trustee



J R King

Trustee

Date: 10/10/23

VALE OF EVESHAM CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Vale of Evesham Christian Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement


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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Stuart Christy FCA

Azets

Statutory Auditors and Accountants

93 High Street

Evesham

Worcestershire

WR11 4DU

United Kingdom

Dated: 12/10/2023

VALE OF EVESHAM CHRISTIAN CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023	Unrestricted funds general 2022	Unrestricted funds designated 2022	Restricted funds 2022	Total 2022
		£	£	£	£	£	£	£	£
<u>Income and endowments from:</u>									
Donations and legacies	3	38,406	-	8,129	46,535	40,797	-	620	41,417
Charitable activities	4	4,140	-	-	4,140	4,140	-	-	4,140
Other trading activities	5	150	-	-	150	50	-	-	50
Investments	6	13,591	-	-	13,591	10,690	-	-	10,690
Other income	7	88	-	-	88	538	-	-	538
Total income		56,375	-	8,129	64,504	56,215	-	620	56,835
<u>Expenditure on:</u>									
Raising funds	8	855	-	-	855	1,681	-	-	1,681
Charitable activities	9	40,197	-	2,865	43,062	35,464	-	908	36,372
Other	12	88	-	-	88	538	-	-	538
Total expenditure		41,140	-	2,865	44,005	37,683	-	908	38,591

VALE OF EVESHAM CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Notes	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£
Gross transfers between funds	-	-	-	-	-	-	-	-
Net income for the year/								
Net movement in funds	15,235		-	5,264	(500)	212	18,032	18,244
Fund balances at 1 April 2022	288,919	548,000	7,679		270,887	548,000	7,467	826,354
Fund balances at 31 March 2023	304,154	548,000	12,943		288,919	548,000	7,679	844,598

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

All income and expenditure derive from continuing activities.

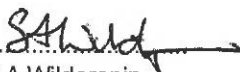
VALE OF EVESHAM CHRISTIAN CENTRE


BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		371,518		365,000
Investment properties	15		183,000		183,000
Investments	16		180,000		85,000
			<u>734,518</u>		<u>633,000</u>
Current assets					
Debtors	17	6,327		1,137	
Cash at bank and in hand		126,995		211,463	
		<u>133,322</u>		<u>212,600</u>	
Creditors: amounts falling due within one year	18	(2,743)		(1,002)	
Net current assets			130,579		211,598
Total assets less current liabilities			<u>865,097</u>		<u>844,598</u>
Income funds					
Restricted funds			12,943		7,679
<u>Unrestricted funds - designated</u>					
General fund		-		-	
Fair value reserve		548,000		548,000	
			<u>548,000</u>		<u>548,000</u>
Unrestricted funds - general			304,154		288,919
			<u>865,097</u>		<u>844,598</u>

The financial statements were approved by the Trustees on 10/10/23


S A Wilderspin
Trustee


M S Hewitt
Trustee

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Vale of Evesham Christian Centre is a Charitable Incorporated Organisation (CIO) with charity registration number 1168068. The charity's principal address is Vale of Evesham Christian Centre, Bewdley Street, Evesham, Worcestershire, WR11 4AD.

1.1 Accounting convention

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

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Freehold land and buildings	held at valuation - not depreciated
Fixtures, fittings and equipment	20% straight line

Freehold land is not depreciated.

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

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

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

1.10 Cash and cash equivalents

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

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	32,178	8,106	40,284	34,055	590	34,645
Gift Aid	5,368	23	5,391	5,382	30	5,412
Other	860	-	860	1,360	-	1,360
	<u>38,406</u>	<u>8,129</u>	<u>46,535</u>	<u>40,797</u>	<u>620</u>	<u>41,417</u>

4 Charitable activities

	Hire of Church premises (regular) 2023 £	Hire of Church premises (regular) 2022 £
Hire of Church premises (regular)	<u>4,140</u>	<u>4,140</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Trading activity income: other	<u>150</u>	<u>50</u>

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	9,180	9,000
Interest receivable	4,411	1,690
	<u>13,591</u>	<u>10,690</u>

7 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	88	538
	<u>88</u>	<u>538</u>

8 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	705	1,631
	<u>705</u>	<u>1,631</u>
<u>Trading costs</u>		
Other trading activities	150	50
	<u>150</u>	<u>50</u>
	<u>855</u>	<u>1,681</u>

VALE OF EVESHAM CHRISTIAN CENTRE

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

9 Charitable activities

	2023 £	2022 £
Depreciation and impairment	1,630	-
Advancement of Christian faith	32,662	21,237
Assisting persons in need	7,165	9,715
Advancing education/other charitable purposes	1,605	5,420
	<u>43,062</u>	<u>36,372</u>
	<u>43,062</u>	<u>36,372</u>
Analysis by fund		
Unrestricted funds - general	40,197	35,464
Restricted funds	2,865	908
	<u>43,062</u>	<u>36,372</u>

10 Trustees

Travel expenses of £625 (2022 - £873) were paid to trustees in connection with their involvement with voluntary activities, not in connection with trustee duties.

The charity is renting a property for the use of Neville Green and his wife. Neville Green commenced as the charity's newly appointed pastor and trustee effective from 1 March 2023. During the year, rent of £2,700 was paid by the charity. The charity will also pay the council tax, water and broadband costs. During the year, broadband and utility costs of £24 were paid by the charity. Other payments for Neville Green were salary £2,083, pension contribution £78 and travel expenses £72.

11 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>1</u>	<u>1</u>

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

12 Other

	Unrestricted funds general 2023	Unrestricted funds general 2022
Other expenditure	88	538

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Other (Continued)

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2022	365,000	-	365,000
Additions	-	8,148	8,148
At 31 March 2023	365,000	8,148	373,148
Depreciation and impairment			
Depreciation charged in the year	-	1,630	1,630
At 31 March 2023	-	1,630	1,630
Carrying amount			
At 31 March 2023	365,000	6,518	371,518
At 31 March 2022	365,000	-	365,000

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward. The trustees consider this valuation to remain appropriate at the balance sheet date.

15 Investment property

	2023 £
Fair value	
At 1 April 2022 and 31 March 2023	183,000

The investment property was valued at £183,000 by Matthew Payne BSc PgD MRICS of Sheldon Bosley Knight on 13 December 2019. The trustees consider this valuation to remain appropriate at the balance sheet date.

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Investment property	(Continued)	
	2023	2022
	£	£
Freehold	183,000	183,000
Long leasehold	-	-
Short leasehold	-	-
	<u>183,000</u>	<u>183,000</u>
16 Fixed asset investments		
		Unlisted investments £
Cost or valuation		
At 1 April 2022		85,000
Additions		95,000
		<u>180,000</u>
At 31 March 2023		180,000
Carrying amount		
At 31 March 2023		<u>180,000</u>
At 31 March 2022		<u>85,000</u>
17 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,331	-
Prepayments and accrued income	4,996	1,137
	<u>6,327</u>	<u>1,137</u>
18 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	662	-
Accruals and deferred income	2,081	1,002
	<u>2,743</u>	<u>1,002</u>

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds		Unrestricted property fair value funds		Restricted funds		Total Unrestricted funds		Unrestricted property fair value funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Tangible assets	423		365,000		6,095		371,518		-		365,000		-	
Investment properties	-		183,000		-		183,000		-		183,000		-	
Investments	180,000		-		-		180,000	85,000	-		-		-	
Current assets/(liabilities)	123,731		-		6,848		130,579	203,919	-		-		7,679	
	<u>304,154</u>		<u>548,000</u>		<u>12,943</u>		<u>865,097</u>	<u>288,919</u>	<u>548,000</u>		<u>7,679</u>		<u>844,598</u>	

VALE OF EVESHAM CHRISTIAN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Related party transactions

Three trustees of Vale of Evesham Christian Centre (VECC) are also trustees of Caring Hands in the Vale (Caring Hands). Caring Hands shared the premises of VECC and paid rent to VECC. Two lunch times a week, excluding holidays, Caring Hands used the kitchen and lounge operating a drop-in diner where hot meals were provided. Caring Hands operated a food bank and other resource banks from the church premises which were used for storage. Towards the end of this year the food and other resource banks and the drop-in diner were moved by Caring Hands to its own premises The Lighthouse. Caring Hands continues to use the office at VECC. The amount of rent paid to VECC in the year was £4,140 (2022 - £4,140) and the trustees considered the amount of rent charged to be a reasonable amount to cover a share of utilities bills, office costs and a contribution to building maintenance costs. The rent is under review following the move of most operations to The Lighthouse.

A fourth trustee of VECC, Diane Bennett, is employed full-time by Caring Hands and is also available to assist with VECC's operations and activities on a voluntary basis. The office at VECC is used by Diane for both roles.

VECC has made regular donations to Caring Hands in furtherance of one of VECC's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'. The total amount paid to Caring Hands for the year was £9,120 (2022 - £5,385).

Caring Hands paid £70.10 (2022 - £124.44) for operating expenses on behalf of VECC and this was reimbursed by VECC to Caring Hands.

VECC received payments totalling £437.50 (2022 - £537.50) intended for Caring Hands and VECC paid the amounts totalling £437.50 (2022 - £537.50) to Caring Hands.

During the year VECC loaned Caring Hands a sum of £50,000 to assist with the cost of alterations to their property. The loan was advanced in August 2022 and repaid in December 2022. Interest has been received on the loan amounting to £247.

Vale of Evesham Community Church

England & Wales - Charity number 1168068

Accounts

VALE OF EVESHAM CHRISTIAN CENTRE

TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2022

REGISTERED CHARITY NO. 1168068

VALE OF EVESHAM CHRISTIAN CENTRE

Registered Charity No. 1168068

31 MARCH 2022

CONTENTS	Page
REPORT OF THE TRUSTEES	1-6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
NOTES TO THE ACCOUNTS	11-21
INDEPENDENT EXAMINERS' REPORT	22



Trustees' Annual Report for the period

Period start date			Period end date				
Day	Month	Year	Day	Month	Year		
From	01	04	2021	To	31	03	2022

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

 Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen Alastair Wilderspin	Chairperson		
2	Michael Stephen Hewitt	Treasurer		
3	John Robert King			
4	Diane Elizabeth Bennett			
5	Bryan Keith Gittins		Resigned 13/04/21	
6	Michael Antony Ellis Hepplewhite			
7	Angela Jean Hepplewhite			
8	Nigel Boyce Martin DeVine			
9				
10				
11				
12				
13				
14				
15				
16				
17				

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust association company)	Charitable Incorporated Organisation (CIO),
Trustee selection methods (eg. appointed by, elected by)	Elected by existing Trustees subject to ratification by Membership

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Vale of Evesham Christian Centre has its own constitution and rules and at present is overseen by the Synergy family of churches, with Mark Mumford, who now lives in Worcester, as our link representative.

It should be noted that many of the ongoing duties of the Trustees are delegated to the Leadership Team, whose work is overseen by the Trustees. Three of the Trustees are members of the Leadership Team. Good communication between the two is facilitated by this fact.

The trustees held 6 full meetings during the year. There has been a need for a group of trustees, who are not conflicted regarding our partner charity Caring Hands in the Vale, to meet regarding the building which we have helped to secure for their use. The two charities also had an employee in common, but this has been resolved during the course of the year. She is now only employed by Caring Hands in the Vale.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;

2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

During the year, we have planned activities and expenditure in order to achieve our aims.

We intend that the broader aims of the church are achieved through our regular work and special events. Usually, we provide for the advancement of the Christian Faith (Aim 1) through our Sunday services, weekday groups and children's activities.

At the start of the year the church was meeting only online via Zoom. Now that the pandemic is reduced in risk and intensity, we have been meeting in person and most members have returned to meeting in person, although we have been running Zoom during services for the benefit of those who could not attend or felt concerned about attending. Our children's work on a Sunday is now weekly, but the other children's and Youth Work has not resumed. Neither has the toddler group. This has mainly been a result of a lack of volunteers to lead these groups.

We have supported other organisations financially to achieve Aim 3 above – notably Open Doors worldwide in support of the persecuted church and a family of four in India.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands. Now that the church has been meeting in person again, Caring Hands has returned to using the Lighthouse building for most things, although in 2022-23 building work has started and Caring Hands has had to move its entire operation back to the church building for the duration of this. Funding and donations have been maintained and even increased during this time for Caring Hands.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

The functions of volunteers have changed significantly during the pandemic, but we have very much needed their input on a daily basis to provide pastoral care, practical assistance with IT and online activities generally. These activities have largely returned to the pre-pandemic norms, although a few people have not returned for in-person services and other activities.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. Prayer Meetings have continued to be online despite the possibility of meeting in person. Attendance at the online meetings has continued to exceed the pre-pandemic attendance.

We have tried to make sure that the services always welcome children and have a children's slot in the main services.

Outreach

Although church members have been involved in outreach individually, there has been little outreach this year. We plan to expand this much more in the next financial year.

Children and Youth Work

We have been unable to continue our outreach youth work during the pandemic and without a specified worker, we are aware of a big gap in this area. It is an aspect of church work which we are hoping to reinstate very soon.

Section D

Achievements and performance

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (twice weekly), clothes bank, baby bank, homeless resources bank), is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through provision of the building for storage and daily operational use, help with the salary of the Community Worker, practical help through provision of at least 5 volunteers and providing Trustees for its oversight.

We have enabled the purchase of a new building to accommodate the work of Caring Hands, which has outgrown the present building, and encroaches on the activities of the church, especially at Harvest and Christmas time. This will allow the work to grow and develop and provide alternative venues for activities, while allowing the church building to be used for more events mid-week. The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors and a family in central India teaching midwifery and English as a foreign language. We have continued to support these causes financially and prayerfully.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This is subject to review. This year the income has again exceeded expenditure and we have the legacy money which is no longer needed to buy the extra building for Caring Hands in the Vale. This is in deposit accounts as we decide how to use it in the longer term. We are now looking to employ a Pastor full-time and the reserves give us confidence that we will be able to sustain that employment even if giving does not increase to cover the salary in the short-term. We have no employees now as a church, since the Community Worker has been employed solely by Caring Hands since 1st January 2022. Unrestricted funds at 31 March 2022 were £288,919 and expenditure for three months is estimated as £10,500 or £19,500 to include the salary for a pastor. The present level of funds therefore exceeds the minimum level.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

~The church is in the process of employing a full-time pastor and the financial planning for this is in place. We are deciding on job description and person specification at present and hope to have employed someone by the Autumn or the end of the year at the latest. This is the same intention that we had in the previous financial year, but no suitable candidate was found to fill the post and a re-advertisement has proved necessary.

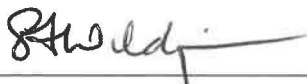

Section F Other optional information

None

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Alastair Wilderspin	Michael Stephen Hewitt
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer
Date	<div style="border: 1px solid black; padding: 5px; display: inline-block;">15/12/2022</div>	



Vale of Evesham Christian Centre				Charity No (if any)	1168068
Annual accounts for the period					
Period start date	01/04/2021		To	Period end date	31/03/2022

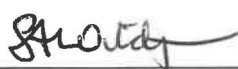

Section A Statement of financial activities

Recommended categories by activity	Unrestricted				Total funds £ F04	Prior year funds £ F05
	Unrestricted funds	Property Fair Value funds	Restricted income funds	Endowment funds		
	£ F01	£ F01	£ F02	£ F03		
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	40,797	-	620	-	41,417	39,771
Charitable activities	4,140	-	-	-	4,140	4,140
Other trading activities	50	-	-	-	50	-
Investments	10,690	-	-	-	10,690	9,129
Separate material item of income	-	-	-	-	-	-
Other	538	-	-	-	538	1,037
Total	56,215	-	620	-	56,835	54,077
Resources expended (Note 4)						
Expenditure on:						
Raising funds	1,681	-	-	-	1,681	3,283
Charitable activities	35,464	-	908	-	36,372	31,288
Separate material item of expense	-	-	-	-	-	-
Other	538	-	-	-	538	3,993
Total	37,683	-	908	-	38,591	38,564
Net income/(expenditure) before investment gains/(losses)	18,532	-	288	-	18,244	15,513
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	18,532	-	288	-	18,244	15,513
Extraordinary items	-	-	-	-	-	-
Transfers between funds	- 500	-	500	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	-
Net movement in funds	18,032	-	212	-	18,244	15,513
Reconciliation of funds:						
Total funds brought forward	270,887	548,000	7,467	-	826,354	810,841
Total funds carried forward	288,919	548,000	7,679	-	844,598	826,354

Section B Balance sheet

		Unrestricted	Restricted				
		Unrestricted	Property	income	Endowment	Total this	Total last
		funds	Fair Value	funds	funds	year	year
		£	£	£	£	£	£
		F01	F01	F02	F03	F04	F05
Fixed assets							
Intangible assets							
Tangible assets	(Note 9)	-	365,000	-	-	365,000	365,000
Heritage assets		-	-	-	-	-	-
Investments	(Note 10)	85,000	183,000	-	-	268,000	268,000
Total fixed assets		85,000	548,000	-	-	633,000	633,000
Current assets							
Stocks							
Debtors	(Note 11)	1,137	-	-	-	1,137	1,075
Investments		-	-	-	-	-	-
Cash at bank and in hand	(Note 13)	203,784	-	7,679	-	211,463	193,451
Total current assets		204,921	-	7,679	-	212,600	194,526
Creditors: amounts falling due within one year							
	(Note 12)	1,002	-	-	-	1,002	1,172
Net current assets/(liabilities)		203,919	-	7,679	-	211,598	193,354
Total assets less current liabilities		288,919	548,000	7,679	-	844,598	826,354
Creditors: amounts falling due after one year							
	(Note 12)	-	-	-	-	-	-
Provisions for liabilities							
		-	-	-	-	-	-
Total net assets or liabilities		288,919	548,000	7,679	-	844,598	826,354
Funds of the Charity							
Endowment funds							
Restricted income funds	(Note 15)			7,679		7,679	7,467
Unrestricted funds		288,919				288,919	270,887
Property fair value reserve			548,000			548,000	548,000
Total funds		288,919	548,000	7,679	-	844,598	826,354

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	S.A. WILDERSPIN	15/12/2022
	M.S. HEWITT	15/12/2022

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- 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) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- the Charities Act 2011.
- UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1. The charity has continued to use the accruals basis for the preparation of the accounts.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies**2.1 INCOME**

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	Assets are fully expensed in the year of purchase. A register of assets is maintained.
Investments	£85,000 was invested in a two year fixed rate bond on 20 March 2021 and is included at cost as a fixed asset investment. Accrued interest is included in the statement of financial activities.
Current asset investments	Funds are held in bank accounts with notice periods of up to 100 days. These are included in cash at bank and on hand.

Note 3 Analysis of income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	34,055	590	-	34,645	33,583
	Gift Aid	5,382	30	-	5,412	5,902
	Legacies	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Other	1,360	-	-	1,360	286
	Total	40,797	620	-	41,417	39,771
Charitable activities:	Hire of Church premises (regular)	4,140	-	-	4,140	4,140
	Other	-	-	-	-	-
	Total	4,140	-	-	4,140	4,140
Other trading activities:	Hire of Church premises (non-regular)	50	-	-	50	-
	Youthee	-	-	-	-	-
	Other	-	-	-	-	-
	Total	50	-	-	50	-
Income from investments:	Interest income	1,690	-	-	1,690	321
	Rental and leasing income	9,000	-	-	9,000	8,808
	Other	-	-	-	-	-
	Total	10,690	-	-	10,690	9,129
Separate material item of income:		-	-	-	-	-
	Total	-	-	-	-	-
Other:	-	-	-	-	-	-
	Other	538	-	-	538	1,037
	Total	538	-	-	538	1,037
TOTAL INCOME		56,215	620	-	56,835	54,077

Total restricted income £1,313. Donations £1,245 for Youth & Young Adults Worker fund (£675), Youth fund (£210), Hardship fund (£60), Pastor's Salary fund (£300). Gift Aid £68 for Youth & Young Adults Worker fund (£38), Youth fund (£30).

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of expenditure

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income	funds		
	£	£	£	£	£
Expenditure on raising funds					
Rent collection, property repairs and maintenance charges	1,631	-	-	1,631	3,283
Other trading activities	50	-	-	50	-
Total expenditure on raising funds	1,681	-	-	1,681	3,283
Expenditure on charitable activities					
Advancement of the Christian faith	20,999	238	-	21,237	19,553
Assisting persons in need	9,525	190	-	9,715	8,280
Advancing education/other charitable purposes	4,940	480	-	5,420	3,455
Total expenditure on charitable activities	35,464	908	-	36,372	31,288
Separate material item of expense					
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Payment received in error and then paid to intended recipient	538	-	-	538	1,037
Repaid and transferred donations	-	-	-	-	2,956
Total other expenditure	538	-	-	538	3,993
TOTAL EXPENDITURE	37,683	908	-	38,591	38,564

Other information

The amount for expenditure on raising funds (other trading activities) for this year is equivalent to the income from occasional letting of temporarily surplus accommodation, for which no profit is sought. It includes estimates for utilities, insurance and general building maintenance costs. There was no letting of surplus accommodation for the prior year.

Expenditure on charitable activities has been allocated by reference to the aims of the charity as defined in its constitution. All expenditure has been allocated to 'Advancement of the Christian faith' unless specifically identified as relating to the other two aims. Expenditure on 'Assisting persons in need' includes payments to Caring Hands in the Vale, an amount equivalent to the payments received from Caring Hands in the Vale for use of the charity's premises (further details at note 16) and payments from the Hardship fund. Expenditure on 'Advancing education/other charitable purposes' includes payments to other charities, missions and missionaries.

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Advancement of the Christian faith	20,163		1,074	21,237	19,553
Assisting persons in need	9,302		413	9,715	8,280
Advancing education/other charitable purposes	5,420			5,420	3,455
Total	34,885		1,487	36,372	31,288

Prior year expenditure on charitable activities can be analysed as follows:

Includes all expenditure except expenditure on raising funds as described above, and other payments £3,993. The method of analysis between charitable activities is described above.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support costs	Raising funds £	Advancement of Christian faith £	Assisting persons in need £	Advancing education/ other charitable purposes £	Grand total £	Basis of allocation (Describe method)
Office costs	-	414	413	-	827	
Independent examination fee	-	660	-	-	660	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	1,074	413	-	1,487	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The charity receives regular payments from another charity, Caring Hands in the Vale, for the use of its premises. This includes use of the office and the trustees estimate that the various items included within office costs this year were used 50% by the charity and 50% by Caring Hands in the Vale (prior year apportionment 25:75).

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
660	612
0	0
0	0
0	0

Note 7 Paid employees**7.1 Staff Costs**

	This year £	Last year £
Salaries and wages	3,501	8,966
Social security costs	-	-
Pension costs (defined contribution scheme)	105	269
Other employee benefits	-	-
Total staff costs	3,606	9,235

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No payments were made to key management personnel (includes trustees and senior management) for their services to the charity.

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	1	1
Other	-	-
Total	1	1

7.3 Ex-gratia payments to employees and others (excluding trustees)

No ex-gratia payments were made.

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme

Amount of contributions recognised in the SOFA as an expense

£105

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The contributions relate to one person employed more than 99% on charitable activities. The contributions have therefore been allocated to charitable activities. Within the charitable activities, the person was employed for advancement of the Christian faith and the contributions have been allocated to that activity.

Note 9 Tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	365,000	-	-	-	365,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	365,000	-	-	-	365,000

9.2 Depreciation and impairments

The cost/revaluation in the accounts represents the residual value of the freehold and, therefore, no further depreciation is required.

9.3 Net book value

Net book value at the beginning of the year	365,000	-	-	-	365,000
Net book value at the end of the year	365,000	-	-	-	365,000

9.4 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward.

Note 10 Investment assets**10.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	85,000	-	183,000	-	-	268,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	85,000	-	183,000	-	-	268,000

10.2 Please provide a breakdown of investments shown above agreeing with the balance sheet differentiating between those held at fair value and those held at cost less impairment.**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
85,000	-
-	-
183,000	-
-	-
-	-
268,000	-
268,000	

10.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

The investment property was valued at £183,000 by Matthew Payne BSc PgD MRICS of Sheldon Bosley Knight on 13 December 2019.

None

None

Note 11 Debtors and prepayments**11.1 Analysis of debtors**

Prepayments and accrued income
Other debtors
Total

This year £	Last year £
1,137	1,075
-	-
1,137	1,075

11.2 No debtors included above were recoverable in more than 1 year.

Note 12 Creditors and accruals**12.1 Analysis of creditors**

Accruals and deferred income
Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
	1,002	1,172	-	-
		-	-	-
Total	1,002	1,172	-	-

Note 13 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
211,463	193,451
-	-
211,463	193,451

Note 14 Events after the end of the reporting period

Please provide details of the nature of the event

1. It is intended to employ a pastor and the post is currently being advertised.
2. It is proposed to make a loan of up to £50,000 to Caring Hands in the Vale to assist with the cost of alterations to their property.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

1. Not yet decided.
2. No net financial effect because the proposed interest rate on the loan is currently the same as the interest rate on the savings account in which the funds would be invested.

Note 15 Charity funds**15.1 Details of material funds held and movements during the CURRENT reporting period**

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Rounding adjustment £	Fund balances carried forward £
General	UR	General - no restrictions	270,887	56,215	37,683	- 500	-	288,919
Evangelism	R	Evangelistic activities	3,349	-	238	-	-	3,111
Youth	R	Youth activities and resources	1,975	510	-	-	-	2,485
Hardship	R	Assisting people in urgent need	136	-	190	500	-	446
Pastor's Salary	R	Salary	300	110	-	-	-	410
Love The Nations	R	Missions & Missionary Giving	835	-	480	-	-	355
Tiddlywinks	R	Children's activities	551	-	-	-	-	551
Youthee	R	Youth activities	321	-	-	-	-	321
Property fair value reserve	UR		548,000	-	-	-	-	548,000
Total Funds			826,354	56,835	38,591	-	-	844,598

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	250,224	52,764	33,301	1,200	-	270,887
All restricted funds	R	All restricted funds	12,617	1,313	5,263	- 1,200	-	7,467
Revaluation reserve	UR		548,000	-	-	-	-	548,000
Total Funds			810,841	54,077	38,564	-	-	826,354

Note 15 Charity funds (cont)**15.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer from General fund to top up Hardship fund. Approved by members.	£500

15.4 Analysis of General (Unrestricted) Fund

Income	£	Prior year	£
Regular donations	24,703	25,688	
Offering	1,931	0	
Other gifts	7,421	6,650	
Gift Aid	5,382	5,834	
Hire of facilities	4,190	4,140	
Manse Rent	9,000	8,808	
Interest	1,690	321	
Donations for Missions etc	1,693	1,312	
Other income	205	11	
Income Total	56,215	52,764	
Expenditure	£	£	
Wages, Salaries, NI and Tax	3,501	8,966	
Pension Contributions	105	269	
Utilities	2,752	2,297	
Youth & Children's Work	252	293	
Missions & Missionary Giving	9,085	7,115	
Visiting speakers	380	0	
Manse	1,631	3,283	
Office	827	965	
Independent examination	660	612	
Church Building & Equipment	11,187	3,147	
Insurance, licences, subscriptions	3,791	3,679	
Expenses	988	1,577	
Training & Away Days	14	20	
Donations for Missions etc	1,778	1,037	
Resources	382	0	
Health & Safety	0	41	
Other expenses	350	0	
Expenditure Total	37,683	33,301	

Note 16 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

16.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	
		£	£		£	£
Diane Bennett	Permitted by the charity's Constitution	3,501	105			9,235

Please give details of why remuneration or other employment benefits were paid.

Employed as the charity's Community Worker

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

Not applicable

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

One

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel (for voluntary activities, not trustee duties)	873	1,577
Subsistence		
Accommodation		
Other (please specify): Leadership event ticket (representing the charity at an event organised by the group of churches with which the charity is affiliated)		20
TOTAL	873	1,597

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Caring Hands in the Vale	Both charities had trustees in common	See narrative below		0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

The charity's premises are shared with Caring Hands in the Vale which pays rent to the charity. Two lunch times a week, excluding holidays, Caring Hands uses the kitchen and lounge operating a drop-in diner where hot meals are provided. At the start of this year the service was restricted due to the pandemic. Caring Hands operates a food bank and other resource banks from the church premises which are used for storage. Towards the end of this year the food and other resource banks relocated to a new building acquired by Caring Hands but these moved back to the church in April 2022 when building work started. Office accommodation at the church is also shared. The amount of rent paid to the charity in the year was £4,140 (£345 per month) and the trustees consider the amount of rent charged to be a reasonable amount to cover a share of utilities bills, office costs and a contribution to building maintenance costs.

The charity paid to Caring Hands in the Vale the approximate equivalent of one day per week salary for Diane Bennett who is a trustee of the charity but is not a trustee of Caring Hands, and who was employed one day per week by the charity and four days per week by Caring Hands. Payments increased from 1 January 2022 when Diane's employment with the charity ended and she became employed full-time by Caring Hands. Diane continues to be available to assist with the charity's operations and activities on a voluntary basis. The total amount paid for the year was £5,385. The payments are made in furtherance of one of the charity's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

Caring Hands in the Vale paid £124.44 for gospels and tracts and first aid kits on behalf of the charity and this was reimbursed by the charity to Caring Hands in the Vale.

The charity received payments totalling £537.50 intended for Caring Hands in the Vale and the charity paid the amounts totalling £537.50 to Caring Hands in the Vale.

For any related party, please provide details of any guarantees given or received.

None

VALE OF EVESHAM CHRISTIAN CENTRE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of the Vale of Evesham Christian Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records;
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Stuart Christy FCA
Azets
Statutory Auditors and Accountants
Almswood House
93 High Street
Evesham
Worcestershire
WR11 4DU

Date: 15/12/2022

Vale of Evesham Community Church

England & Wales - Charity number 1168068

Accounts

**VALE OF EVESHAM CHRISTIAN CENTRE
TRUSTEES' REPORT AND ACCOUNTS**

YEAR ENDED 31 MARCH 2021

REGISTERED CHARITY NO. 1168068

VALE OF EVESHAM CHRISTIAN CENTRE

Registered Charity No. 1168068

31 MARCH 2021

CONTENTS	Page
REPORT OF THE TRUSTEES	1-8
STATEMENT OF FINANCIAL ACTIVITIES	9
BALANCE SHEET	10
NOTES TO THE ACCOUNTS	11-23
INDEPENDENT EXAMINERS' REPORT	24



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2020		31	03	2021

Section A Reference and administration details

Charity name

Vale of Evesham Christian Centre

Other names charity is known by

Registered charity number (if any)

1168068

Charity's principal address

Vale of Evesham Christian Centre,
 Bewdley Street,
 Evesham, Worcestershire
 Postcode WR11 4AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen Alastair Wilderspin	Chairperson		
2	Michael Stephen Hewitt	Treasurer		
3	John Robert King			
4	Diane Elizabeth Bennett			
5	Bryan Keith Gittins			
6	Michael Antony Ellis Hepplewhite			
7	Angela Jean Hepplewhite			
8	Nigel Boyce Martin DeVine			
9				
10				
11				
12				
13				
14				
15				
16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation (CIO),
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by existing Trustees subject to ratification by Membership

Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Vale of Evesham Christian Centre has its own constitution and rules and at present is overseen by the Synergy family of churches, with Mark Mumford of Reach Derby as our link representative.

It should be noted that many of the ongoing duties of the Trustees are delegated to the Leadership Team, whose work is overseen by the Trustees. Four of the Trustees are members of the Leadership Team. Good communication between the two is facilitated by this fact.

The trustees held 7 full meetings during the year. There has been a need for a group of trustees, who are not conflicted regarding our partner charity Caring Hands in the Vale, to meet regarding the building which we have helped to secure for their use. The two charities also have an employee in common.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

During the year, we have planned activities and expenditure in order to achieve our aims.

We intend that the broader aims of the church are achieved through our regular work and special events. Usually, we provide for the advancement of the Christian Faith (Aim 1) through our Sunday services, weekday groups and children's activities. As a result of the Covid-19 pandemic, our models of gathering, outreach and worship have been dramatically altered. We have moved meetings almost entirely online, although we have managed to gather outside for worship on four occasions.

We have trialled an online version of the Alpha Course for those interested in the Christian faith and have found that it has been effective and welcomed by those who struggle to go out in the evenings because of childcare.

Our youth work has not continued in any form, sadly, although we have tried to keep in touch using group chats on our official Facebook account. We have also sent cards and greetings to families at their own homes. Children are included in our online Sunday services. The carer and toddler group, Tiddlywinks, has not functioned at all during this financial year, although we have tried to keep in touch with parents through Facebook posts.

We have supported other organisations financially to achieve Aim 3 above – notably Open Doors worldwide in

support of the persecuted church and a family of four in India.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands. The church has not used the building throughout the pandemic and it has been turned over, at no additional cost, to Caring Hands in the Vale for use as a food bank. The usage of the food bank has significantly increased this year because of the pandemic, but funding and donations have been maintained and even increased during this time.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, carrying out activities during the year and planning for the future.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

The functions of volunteers have changed significantly during the pandemic, but we have very much needed their input on a daily basis to provide pastoral care, practical assistance with IT and online activities generally.

Summary of the main achievements of the charity during the year

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians. The services and other groups have been online this year, as have prayer meetings.

We have tried to make sure that the services always welcome children and have a children's slot in the main services.

Our Christmas Day service was online this year, and we sadly were unable to welcome diners for Christmas lunch after the service because of the pandemic. We did, however, have a very well attended outdoor carol service in the car park next to the church.

Outreach

Although church members have been involved in outreach individually, the only organised outreach has been the online Alpha which we began in February and which has continued since. It has been well attended and enjoyed by all participants.

Children and Youth Work

We have been unable to continue our outreach youth work during the pandemic and without a specified worker, we are aware of a big gap in this area. It is an aspect of church work which we are hoping to reinstate very soon.

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (twice weekly), clothes bank, baby bank, homeless resources bank), is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through provision of the building for storage and daily operational use, help with the salary of the Community Worker,

practical help through provision of at least 5 volunteers and providing Trustees for its oversight.

We have enabled the purchase of a new building to accommodate the work of Caring Hands, which has outgrown the present building, and encroaches on the activities of the church, especially at Harvest and Christmas time. This will allow the work to grow and develop and provide alternative venues for activities, while allowing the church building to be used for more events mid-week. The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors and a family in central India teaching midwifery and English as a foreign language. We have continued to support these causes financially and prayerfully.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees consider that due to the known level of monthly recurring income the minimum funds required are the amount required to continue the activities of the church for three months. This is subject to review. This year the income has exceeded expenditure and we have the legacy money which is no longer needed to buy the extra building for Caring Hands in the Vale. This is in deposit accounts as we decide how to use it in the longer term. We are now looking to employ a Pastor full-time and the reserves give us confidence that we will be able to sustain that employment even if giving does not increase to cover the salary in the short-term. We ensure that employed staff are properly provided for with sufficient reserves to cover salaries. Unrestricted funds at 31 March 2021 were £270,984 and expenditure for three months is estimated as £9,000 or £18,000 to include the salary for a pastor. The present level of funds therefore exceeds the minimum level.

Details of any funds materially in deficit

Further financial review details (Optional information)

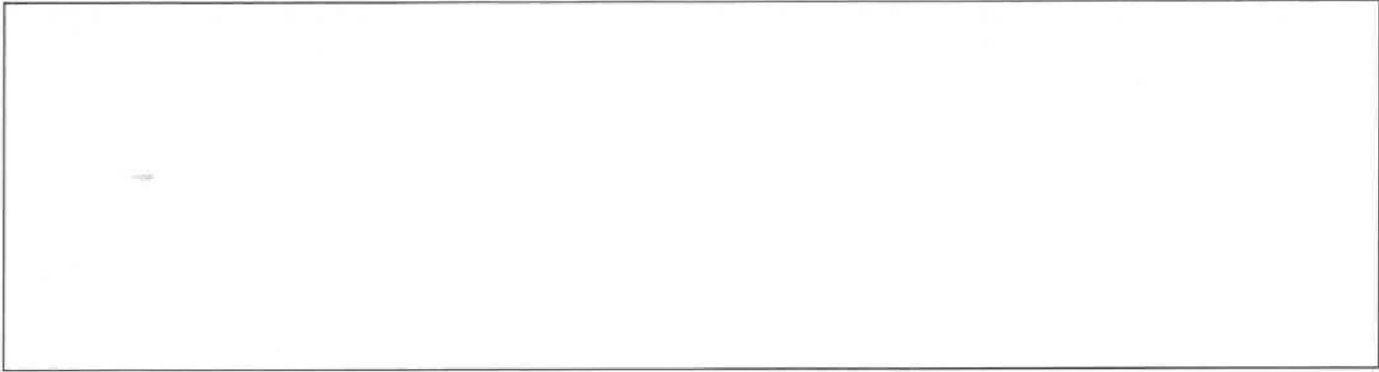
You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

~The church is in the process of employing a full-time pastor and the financial planning for this is in place. We are deciding on job description and person specification at present and hope to have employed someone by the Autumn or the end of the year at the latest.

Section F



Other optional information



Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Alastair Wilderspin	Michael Stephen Hewitt
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer
Date	20 th July 2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Vale of Evesham Christian Centre			Charity No (if any)	1168068
Annual accounts for the period				
Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities

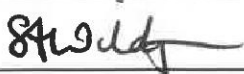

Recommended categories by activity	Unrestricted				Total funds £	Prior year funds £
	Unrestricted funds £	Property Fair Value funds £	Restricted income funds £	Endowment funds £		
	F01	F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	38,458	-	1,313	-	39,771	53,393
Charitable activities	4,140	-	-	-	4,140	4,140
Other trading activities	-	-	-	-	-	197
Investments	9,129	-	-	-	9,129	10,992
Separate material item of income	-	-	-	-	-	-
Other	1,037	-	-	-	1,037	1,836
Total	52,764	-	1,313	-	54,077	70,558
Resources expended (Note 4)						
Expenditure on:						
Raising funds	3,283	-	-	-	3,283	2,079
Charitable activities	28,981	-	2,307	-	31,288	52,353
Separate material item of expense	-	-	-	-	-	-
Other	1,037	-	2,956	-	3,993	100
Total	33,301	-	5,263	-	38,564	54,532
Net income/(expenditure) before investment gains/(losses)	19,463	-	-	3,950	-	16,026
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	19,463	-	-	3,950	-	16,026
Extraordinary items	-	-	-	-	-	-
Transfers between funds	1,200	-	-	1,200	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	3,000
Net movement in funds	20,663	-	-	5,150	-	19,026
Reconciliation of funds:						
Total funds brought forward	250,224	548,000	12,617	-	810,841	791,815
Total funds carried forward	270,887	548,000	7,467	-	826,354	810,841

Section B

Balance sheet

	Unrestricted funds £ F01	Unrestricted Property Fair Value funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets	-	-	-	-	-	-
Tangible assets (Note 9)	-	365,000	-	-	365,000	365,000
Heritage assets	-	-	-	-	-	-
Investments (Note 10)	85,000	183,000	-	-	268,000	183,000
Total fixed assets	85,000	548,000	-	-	633,000	548,000
Current assets						
Stocks	-	-	-	-	-	-
Debtors (Note 11)	1,075	-	-	-	1,075	1,038
Investments	-	-	-	-	-	-
Cash at bank and in hand (Note 13)	185,984	-	7,467	-	193,451	273,973
Total current assets	187,059	-	7,467	-	194,526	275,011
Creditors: amounts falling due within one year (Note 12)	1,172	-	-	-	1,172	1,170
Net current assets/(liabilities)	185,887	-	7,467	-	193,354	273,841
Total assets less current liabilities	270,887	548,000	7,467	-	826,354	821,841
Creditors: amounts falling due after one year (Note 12)	-	-	-	-	-	11,000
Provisions for liabilities	-	-	-	-	-	-
Total net assets or liabilities	270,887	548,000	7,467	-	826,354	810,841
Funds of the Charity						
Endowment funds				-	-	-
Restricted income funds (Note 15)			7,467		7,467	12,617
Unrestricted funds	270,887				270,887	250,224
Property fair value reserve		548,000			548,000	548,000
Total funds	270,887	548,000	7,467	-	826,354	810,841

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	S.A. WILDERSPIN	20/07/2021
	M.S. HEWITT	20/07/2021

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- 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) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- the Charities Act 2011.
- UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1. The charity has continued to use the accruals basis for the preparation of the accounts.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2**Accounting policies****2.1 INCOME**

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	Assets are fully expensed in the year of purchase. A register of assets is maintained.
Investments	£85,000 was invested in a two year fixed rate bond on 20 March 2021 and is included at cost as a fixed asset investment. Accrued interest is included in the statement of financial activities.
Current asset investments	Funds are held in bank accounts with notice periods of up to 100 days. These are included in cash at bank and on hand.

Note 3

Analysis of Income

Analysis		Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
Donations and legacies:	Donations and gifts	32,338	1,245	-	33,583	43,822
	Gift Aid	5,834	68	-	5,902	7,080
	Legacies	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	2,086
	Other	286	-	-	286	405
	Total	38,458	1,313	-	39,771	53,393
Charitable activities:	Hire of Church premises (regular)	4,140	-	-	4,140	4,140
	Other	-	-	-	-	-
	Total	4,140	-	-	4,140	4,140
Other trading activities:	Hire of Church premises (non-regular)	-	-	-	-	165
	Youthee	-	-	-	-	32
	Other	-	-	-	-	-
	Total	-	-	-	-	197
Income from investments:	Interest income	321	-	-	321	2,184
	Rental and leasing income	8,808	-	-	8,808	8,808
	Other	-	-	-	-	-
	Total	9,129	-	-	9,129	10,992
Separate material item of income:						
		-	-	-	-	-
	Total	-	-	-	-	-
Other:		-	-	-	-	-
	Other	1,037	-	-	1,037	1,836
	Total	1,037	-	-	1,037	1,836
TOTAL INCOME		52,764	1,313	-	54,077	70,558

All income in the prior year was unrestricted except for: (please provide description and amounts)

Total restricted income £21,003. Donations £19,415 for Youth & Young Adults Worker fund (£9,272), Youth fund (£25), New Building fund (£6,285), Love The Nations fund (£1,595), Tiddlywinks (£1,432) and Youthee (£806). Other income £1,556 for Soul Survivor trip (£1,162) and Youthee (£394). Other trading activities £32 for Youthee.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 4 Analysis of expenditure

Analysis	Unrestricted	Restricted	Endowment	Total funds	Prior year
	funds	income	funds		
	£	£	£	£	£
Expenditure on raising funds					
Rent collection, property repairs and maintenance charges	3,283	-	-	3,283	1,914
Other trading activities	-	-	-	-	165
Total expenditure on raising funds	3,283	-	-	3,283	2,079
Expenditure on charitable activities					
Advancement of the Christian faith	17,726	1,827	-	19,553	40,704
Assisting persons in need	8,280	-	-	8,280	8,569
Advancing education/other charitable purposes	2,975	480	-	3,455	3,080
Total expenditure on charitable activities	28,981	2,307	-	31,288	52,353
Separate material item of expense					
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Payment received in error and then paid to intended recipient	1,037	-	-	1,037	100
Repaid and transferred donations		2,956		2,956	
Total other expenditure	1,037	2,956	-	3,993	100
TOTAL EXPENDITURE	33,301	5,263	-	38,564	54,532

Other information

The amount for expenditure on raising funds (other trading activities) for the prior year is equivalent to the income from occasional letting of temporarily surplus accommodation, for which no profit is sought. It includes estimates for cleaner's wages, the community worker's time for facilitating the letting, utilities and general building maintenance costs. There was no letting of surplus accommodation this year.

Expenditure on charitable activities has been allocated by reference to the aims of the charity as defined in its constitution. All expenditure has been allocated to 'Advancement of the Christian faith' unless specifically identified as relating to the other two aims. Expenditure on 'Assisting persons in need' includes payments to Caring Hands in the Vale and an amount equivalent to the payments received from Caring Hands in the Vale for use of the charity's premises (further details at note 16). Expenditure on 'Advancing education/other charitable purposes' includes payments to other charities, missions and missionaries.

Repaid donations include £545 from the Youth & Young Adults Worker fund and £1,250 from the New Building fund when those funds were closed. Both amounts include repaid gift aid. With the agreement of the donors £1,161.40 was transferred from the New Building fund to Caring Hands in the Vale after it was agreed that Caring Hands would take over the purchase of the new building.

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Advancement of the Christian faith	18,700		853	19,553	40,704
Assisting persons in need	7,556		724	8,280	8,569
Advancing education/other charitable purposes	3,455			3,455	3,080
Total	29,711		1,577	31,288	52,353

Prior year expenditure on charitable activities can be analysed as follows:

Includes all expenditure except expenditure on raising funds as described above, and other payments £100. The method of analysis between charitable activities is described above.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support costs	Raising funds	Advancement of Christian faith	Assisting persons in need	Advancing education/ other charitable purposes	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Office costs	-	241	724	-	965	
Independent examination fee	-	612		-	612	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	853	724	-	1,577	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The charity receives regular payments from another charity, Caring Hands in the Vale, for the use of its premises. This includes use of the office and the trustees estimate that the various items included within office costs this 'pandemic' year were used 25% by the charity and 75% by Caring Hands in the Vale (prior year apportionment 50:50).

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	612	600
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 7 **Paid employees****7.1 Staff Costs**

	This year £	Last year £
Salaries and wages	8,966	21,097
Social security costs	-	-
Pension costs (defined contribution scheme)	269	430
Other employee benefits	-	-
Total staff costs	9,235	21,527

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No payments were made to key management personnel (includes trustees and senior management) for their services to the charity.

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	1	2
Other	-	1
Total	1	3

7.3 Ex-gratia payments to employees and others (excluding trustees)

No ex-gratia payments were made.

Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme**

Amount of contributions recognised in the SOFA as an expense

£269

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The contributions relate to one person employed more than 99% on charitable activities. The contributions have therefore been allocated to charitable activities. Within the charitable activities, the person was employed for advancement of the Christian faith and the contributions have been allocated to that activity.

Note 9 Tangible fixed assets**9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	365,000	-	-	-	365,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	365,000	-	-	-	365,000

9.2 Depreciation and impairments

The cost/revaluation in the accounts represents the residual value of the freehold and, therefore, no further depreciation is required.

9.3 Net book value

Net book value at the beginning of the year	365,000	-	-	-	365,000
Net book value at the end of the year	365,000	-	-	-	365,000

9.4 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward.

Note 10 Investment assets

10.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	183,000	-	-	183,000
Add: additions to investments during period*	85,000	-	-	-	-	85,000
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	85,000	-	183,000	-	-	268,000

10.2 Please provide a breakdown of investments shown above agreeing with the balance sheet differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
85,000	-
-	-
183,000	-
-	-
-	-
268,000	-
268,000	

10.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

The investment property was valued at £183,000 by Matthew Payne BSc PgD MRICS of Sheldon Bosley Knight on 13 December 2019.
None
None

Note 11 Debtors and prepayments**11.1 Analysis of debtors**

Prepayments and accrued income
Other debtors
Total

This year £	Last year £
1,075	1,038
-	-
1,075	1,038

11.2 No debtors included above were recoverable in more than 1 year.

Note 12 Creditors and accruals**12.1 Analysis of creditors**

Accruals and deferred income
Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
1,172	1,044	-	-
	126	-	11,000
Total	1,172	-	11,000

Four loans totalling £11,000 had been received from church members to assist with the purchase of a property for use by Caring Hands in the Vale as a drop-in centre and base for the food bank that operated from the church premises. It was intended that Caring Hands would fund-raise in order to buy all or part of the property from the church. Before the property was purchased Caring Hands obtained funding for the whole cost and all parties agreed that Caring Hands would take over the purchase. The loans of £11,000 were repaid in January 2021.

Note 13 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
193,451	273,973
-	-
193,451	273,973

Note 14 Events after the end of the reporting period

Please provide details of the nature of the event

It is intended to employ a pastor but the post has not yet been advertised.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Not yet decided.

Section C

Notes to the accounts

(cont)

Note 15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Rounding adjustment £	Fund balances carried forward £
General	UR	General - no restrictions	250,224	52,764	33,301	1,200	-	270,887
Evangelism	R	Evangelistic activities	4,376	-	1,027	-	-	3,349
Youth Worker	R	Salary	163	713	545	330	1	-
Youth	R	Youth activities and resources	1,405	240	-	330	-	1,975
Hardship	R	Assisting people in urgent need	75	60	-	-	1	136
Pastor's Salary	R	Salary	-	300	-	-	-	300
Love The Nations	R	Missions & Missionary Giving	1,315	-	480	-	-	835
New Building	R	New building	4,411	-	3,211	1,200	-	-
Tiddlywinks	R	Children's activities	551	-	-	-	-	551
Youthee	R	Youth activities	321	-	-	-	-	321
Property fair value reserve	UR		548,000	-	-	-	-	548,000
		Total Funds	810,841	54,077	38,564	-	-	826,354

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	238,935	49,555	38,137	129	-	250,224
All restricted funds	R	All restricted funds	7,880	21,003	16,395	129	-	12,617
Revaluation reserve	UR		545,000	-	-	-	3,000	548,000
		Total Funds	791,815	70,558	54,532	-	3,000	810,841

Note 15 Charity funds (cont)

15.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer from New Building fund to General fund to cover earlier years' expenditure from General fund. Agreed as part of closure of New Building fund.	£1,200

15.4 Analysis of General (Unrestricted) Fund

Income	£	Prior year £
Standing Order	18,510	18,239
Offering	0	9,289
Gift Aid	5,834	5,495
Gifts	13,828	550
Hire of facilities	4,140	4,305
Manse Rent	8,808	8,808
Interest	321	2,184
Payment for Caring Hands	1,037	100
Payment for Missions	275	0
Other income	11	585
Income Total	52,764	49,555
Expenditure	£	£
Wages, Salaries, NI and Tax	8,966	11,098
Pension Contributions	269	430
Utilities	2,297	2,499
Youth & Children's Work	293	799
Missions & Missionary Giving	2,975	3,150
Caring Hands	4,140	4,140
Visiting speakers	0	460
Manse	3,283	1,914
Office	965	1,656
Independent examination	612	600
Church Building & Equipment	3,147	2,400
Insurance, licences, subscriptions	3,679	3,979
Expenses	1,577	3,241
Training & Away Days	20	861
Payment for Caring Hands	1,037	100
Appeals	0	30
Health & Safety	41	0
Building survey	0	780
Expenditure Total	33,301	38,137

Note 16 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

16.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Diane Bennett	Permitted by the charity's Constitution	8,966	269			8,596

Please give details of why remuneration or other employment benefits were paid.

Employed as the charity's Community Worker

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

Not applicable

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

One

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel (for voluntary activities, not trustee duties)	1,577	2,549
Subsistence		
Accommodation		
Other (please specify): Leadership event ticket (representing the charity at an event organised by the group of churches with which the charity is affiliated)	20	130
TOTAL	1,597	2,679

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Caring Hands in the Vale	Both charities had trustees in common	See narrative below		0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

The charity's premises are shared with Caring Hands in the Vale which pays rent to the charity. Two lunch times a week, excluding holidays, Caring Hands in the Vale uses the kitchen and lounge operating a drop-in diner where hot meals are provided. This year the service was restricted due to the pandemic. Caring Hands in the Vale operates a food bank from the premises which are used for storage. Office accommodation is also shared. The amount of rent paid to the charity in the year was £4,140 and is the same as the amount paid by the charity to Caring Hands in the Vale (see below). The trustees consider the amount of rent charged to be a reasonable amount to cover a share of utilities bills, office costs and a contribution to building maintenance costs.

The charity pays to Caring Hands in the Vale the approximate equivalent of one day per week salary for Diane Bennett who is a trustee of the charity but is not a trustee of Caring Hands in the Vale, and who was employed two days per week by the charity and three days per week by Caring Hands in the Vale. The amount paid for the year was £4,140. The payment is made in furtherance of one of the charity's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

Caring Hands in the Vale paid £253.36 for gospels and tracts on behalf of the charity and this was reimbursed by the charity to Caring Hands in the Vale.

The charity received payments totalling £1,037.50 intended for Caring Hands in the Vale and the charity paid the amounts totalling £1,037.50 to Caring Hands in the Vale.

For any related party, please provide details of any guarantees given or received.

None

VALE OF EVESHAM CHRISTIAN CENTRE

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of the Vale of Evesham Christian Centre (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

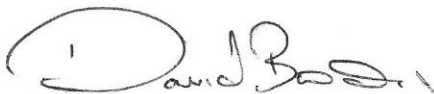
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records;
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



D. A. Brown FCA
Chartered Accountant
Baldwins
Almswood House
93 High Street
Evesham, Worcestershire
WR11 4DU

31 August 2021