

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

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Trustees' Annual Report for the period

		Period start date			Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2020	To	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)

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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 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

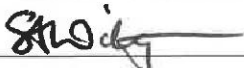

Other optional information

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	



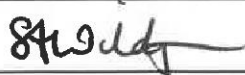

CHARITY COMMISSION
FOR ENGLAND AND WALES

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 funds £ F01	Unrestricted Property Fair Value funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ 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	-	15,513	16,026
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	19,463	-	- 3,950	-	15,513	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	-	15,513	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	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 funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
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 funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
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

Section C
Notes to the accounts
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).

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 £
612	600
0	0
0	0
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

	This year Number	Last year Number
The parts of the charity in which the employees work		
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

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

£269
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**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	85,000	-
Listed investments	-	-
Investment properties	183,000	-
Social investments	-	-
Other investments	-	-
Total	268,000	-
Grand total (Fair value at year end+Cost less impairment)	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	1,170	-	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').

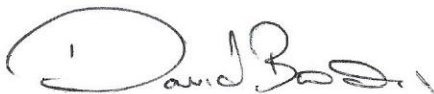
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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