

**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**

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## Trustees' Annual Report for the period

		Period start date			Period end date		
	Day	Month	Year		Day	Month	Year
<b>From</b>	01	04	2021	<b>To</b>	31	03	2022

### 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		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 1<sup>st</sup> 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**

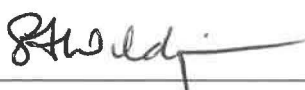
None

**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**

15/12/2022



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

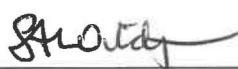

Recommended categories by activity	Unrestricted		Restricted income funds	Endowment funds	Total funds	Prior year funds
	Unrestricted funds	Property Fair Value funds				
	£	£	£	£	£	£
	F01	F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and 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
<b>Total</b>	<b>56,215</b>	<b>-</b>	<b>620</b>	<b>-</b>	<b>56,835</b>	<b>54,077</b>
<b>Resources expended (Note 4)</b>						
<b>Expenditure on:</b>						
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
<b>Total</b>	<b>37,683</b>	<b>-</b>	<b>908</b>	<b>-</b>	<b>38,591</b>	<b>38,564</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>18,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,244</b>	<b>15,513</b>
Net gains/(losses) on investments	-	-	-	-	-	-
<b>Net income/(expenditure)</b>	<b>18,532</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,244</b>	<b>15,513</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>18,032</b>	<b>-</b>	<b>212</b>	<b>-</b>	<b>18,244</b>	<b>15,513</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	270,887	548,000	7,467	-	826,354	810,841
<b>Total funds carried forward</b>	<b>288,919</b>	<b>548,000</b>	<b>7,679</b>	<b>-</b>	<b>844,598</b>	<b>826,354</b>

## Section B

## Balance sheet

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

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**

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	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.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
<b>Legacies</b>	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.
<b>Tax reclaims on donations and gifts</b>	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.
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

**2.2 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	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.
<b>Governance and support costs</b>	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.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Basic financial instruments</b>	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**

<b>Tangible fixed assets for use by charity</b>	Assets are fully expensed in the year of purchase.  A register of assets is maintained.
<b>Investments</b>	£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.
<b>Current asset investments</b>	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	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

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

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).

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**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
<b>Expenditure on raising funds</b>	<b>Analysis</b>					
	Rent collection, property repairs and maintenance charges	1,631	-	-	1,631	3,283
	Other trading activities	50	-	-	50	-
	<b>Total expenditure on raising funds</b>	<b>1,681</b>	<b>-</b>	<b>-</b>	<b>1,681</b>	<b>3,283</b>
<b>Expenditure on charitable activities</b>	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
	<b>Total expenditure on charitable activities</b>	<b>35,464</b>	<b>908</b>	<b>-</b>	<b>36,372</b>	<b>31,288</b>
<b>Separate material item of expense</b>						
		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>	Payment received in error and then paid to intended recipient	538	-	-	538	1,037
	Repaid and transferred donations	-	-	-	-	2,956
	<b>Total other expenditure</b>	<b>538</b>	<b>-</b>	<b>-</b>	<b>538</b>	<b>3,993</b>
<b>TOTAL EXPENDITURE</b>		<b>37,683</b>	<b>908</b>	<b>-</b>	<b>38,591</b>	<b>38,564</b>

**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
<b>Total</b>	<b>34,885</b>		<b>1,487</b>	<b>36,372</b>	<b>31,288</b>

**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	-	-	-	-	-	
<b>Total</b>	-	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**

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

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

	<b>This year Number</b>	<b>Last year Number</b>
Charitable Activities	1	1
Other	-	-
<b>Total</b>	<b>1</b>	<b>1</b>

**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.

<b>£105</b>
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

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

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

## 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	-	-
	-	-	-
<b>Total</b> 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
<b>Total Funds</b>			<b>826,354</b>	<b>56,835</b>	<b>38,591</b>	<b>-</b>	<b>-</b>	<b>844,598</b>

**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
<b>Total Funds</b>			<b>810,841</b>	<b>54,077</b>	<b>38,564</b>	<b>-</b>	<b>-</b>	<b>826,354</b>



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

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
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**

<b>Income</b>		<b>£</b>	<b>Prior year</b>
			<b>£</b>
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
<b>Income Total</b>		<b>56,215</b>	<b>52,764</b>

<b>Expenditure</b>		<b>£</b>	<b>£</b>
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
<b>Expenditure Total</b>		<b>37,683</b>	<b>33,301</b>

**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	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
<b>TOTAL</b>	<b>873</b>	<b>1,597</b>

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