

Charity registration number: 1173584

Christ Church Endcliffe CIO

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 December 2021

Christ Church Endcliffe CIO

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Christ Church Endcliffe CIO

Legal and administrative information For the year ended 31 December 2021

Trustees

Rev Edward Pennington	Chairman	
Rev Robert Bridgewater		
Rev Benjamin Tanner		
Mr Jonathan Bradley		(until 29 November 2021)
Mr Philip Turner	Treasurer	
Mr Daniel Timms	Secretary	
Mrs Catherine Wiffen		
Mrs Rachel Turner		
Dr Helen Sims-Williams		
Mrs Anna Evans		
Mr Samuel Salter		
Mrs Alice Wright		
Mr Benjamin Christmas		
Mrs Laura Clarkson		(from 19 May 2021)
Mr Richard Mennear		(from 19 May 2021)
Mr Christopher Pocock		(from 19 May 2021)
Mr John Yianni		(from 19 May 2021)

Principal address

4 Westbrook Court
Sharrow Vale Road
Sheffield
S11 8YZ

Independent Examiner

Susan Cochrane, FCA
Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Bankers

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

Christ Church Endcliffe CIO

Trustees' report

For the year ended 31 December 2021

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's Constitution and applicable law.

Structure, governance and management

Christ Church Endcliffe CIO was registered with the Charity Commission on 27 June 2017 with charity number 1173584. It is a Charitable Incorporated Organisation and is governed by its Constitution.

Members of Christ Church Endcliffe CIO vote at the Annual Church Meeting to appoint new Trustees.

At every annual general meeting of the members of the CIO one-third of the elected charity Trustees shall retire from office. All Trustees are required to assent annually to the church's statement of belief. The responsibility for the overall strategy, policy, finance and appointments of the charity rest with the Trustees, who meet regularly to monitor the activities of the charity

Those who attend the church services on a regular basis may sign an application for membership of Christ Church Endcliffe CIO, allowing members to vote at the ACM. There were 115 (2020: 102) members on the Membership List at the date of the ACM.

History

Christ Church Endcliffe was a church plant from Christ Church Fulwood (charity number 1134057) in 2009 which continued to be legally and financially part of Christ Church Fulwood until 31 December 2017. Endcliffe established a new legal entity 'Christ Church Endcliffe CIO', charity number 1173584, on 27 June 2017, which was granted a Bishops' Mission Order on 1 July 2017

Objects

The objects of the charity are the advancement of the Christian faith for the benefit of the public especially within the city of Sheffield and in such parts of the United Kingdom, or the world, as the Trustees of the charity may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and connected with the charitable work of the charity.

We have clear convictions based on the truths revealed by God in the Bible, but those attending on a Sunday do not necessarily have to be convinced Christians. We also run courses specifically designed for those wanting to find out more about the Christian faith.

We love to welcome visitors who are exploring the Christian faith. Various events take place to make it as easy as possible for the church family to bring friends to hear about the gospel of Jesus Christ.

Three basic characteristics describe us:

We are a Christian Church

We believe in one God who has revealed himself supremely through his Son, Jesus Christ. It is only through faith in Jesus, trusting his death on the cross for our sins and his new resurrection life that we can come to know God and become part of his kingdom.

We are an Evangelical Church

We believe that the Bible is God's authoritative word and is therefore the definitive guide for us in all matters of faith and conduct. Furthermore, we believe that the Spirit of God achieves the work of God through the word of God, and so the study and exposition of the Bible will be the means by which God will transform the lives of individuals and the church body as a whole

Christ Church Endcliffe CIO

Trustees' report - continued For the year ended 31 December 2021

We are an Anglican Church

We are part of the Church of England, and hold to the great truths that were rediscovered at the time of the Reformation, including the sovereignty of God in salvation, justification by faith alone and salvation in Christ alone. However, we have church members from many different denominational backgrounds and we unite under Christ, not under one particular denominational banner.

We meet our objects by setting our vision in four main ways:

- **GLORIFY GOD** by living in the light of who he is and what he has done for us, and helping others to do the same.
- **REACHING OUT** into the community, giving opportunities for those investigating the Christian faith, and making a positive contribution to people's lives.
- **BUILDING UP** each other in our knowledge of God, and in using the talents and resources he has given us as individuals.
- **SENDING OUT** men and women to serve God in their workplaces and their communities, and supporting the work of the worldwide church.

This is our broad vision, and remains constant from year to year.

Everything we do has the ultimate aim of trying to glorify God in our lives.

Public Benefit Statement

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Review of Activities

The church is led by Rev Ed Pennington and is ably supported by Rev Rob Bridgewater, who joined the staff team, as Associate Minister, from St John's Chapeltown, Sheffield at the beginning of May 2018. The Rev Ben Tanner joined the staff team as curate in July 2019. Sarah Bradley is Youth and Children's worker. In December 2021 we said goodbye to our administrator Anna Fantham and welcomed Rebecca Rae to the team. Both the Administrator and Youth and Children's Worker posts are part-time.

The church runs a Ministry Trainee programme, normally comprising of two trainees. As well as receiving formal bible training, the trainees gain on-the-job experience by helping in the running of church ministry events and activities.

The focus of church activity remains the sharing of the Christian Gospel message to those who haven't heard it and the growing to maturity in faith of existing believers.

The church seeks to reach out to the local community and beyond. Sunday services are open to all and take place every Sunday at 4pm and 7.15pm at St Augustine's Church on Brocco Bank. However, due to the Covid 19 pandemic, the Church had to close its doors to public services and make a number of key adaptations. The 4pm service was moved very quickly online to YouTube and has continued throughout the pandemic. Face to Face meetings have been avoided for much of the period with limited number, socially distanced services restarting as restrictions were eased. As numbers for these services were restricted a booking system was introduced to ensure social distancing was applied during the services.

Sunday services remains the main focus of regular activity, together with a monthly church family prayer meeting, and our small groups which are the building blocks for church family life these have been able to continue meeting most weeks for bible study, prayer fellowship and outreach using Zoom. While it has been good to meet in this way and to be able to reach so many more people through the convenience of online streaming, it does not compare, and will never replace, the joy of being physically together and sharing fellowship as God intended.

Christ Church Endcliffe CIO

Trustees' report - continued For the year ended 31 December 2021

Following the recent changes in Covid guidance, church family prayer and growth groups have returned to meeting in person, with Zoom as an option. At the end of March we will stop live-streaming our 4.00pm service. This will mark 2 years from the first time Covid forced us to meet online.

We regularly hold events such as:

- Pre-school activities which offer structured play in a friendly, Christian environment, in particular Tiny Toes and Sticky Fingers provide an opportunity to welcome mothers, carers and others informally while their children play
- Work with children taking place during the week, at weekends and during school holidays
- Student events held for those from Sheffield's two universities
- Christianity Explored courses which are intended to allow those who want to find out more about the Christian faith to do so in a more informal setting.
- Popular family events, Easter Family Fun Day and the Christmas Experience were attended by many people from the local community.
- Other outreach events such as the Ladies Christmas Craft Evening and the Men's Pies and Carols give members the opportunity to invite family, friends, neighbours, work colleagues along to hear the Gospel in a relaxed environment.

Safeguarding

The Trustees are responsible for implementing and overseeing the policies and procedures regarding the safeguarding of Children and Vulnerable Adults at Christ Church Endcliffe. All volunteers helping with these groups have therefore been cleared by the Disclosure and Barring Service and have, as far as possible, undergone relevant training.

The Endcliffe Church Council and staff deal with and consider a variety of areas of risk to which the church may be exposed. Such areas include health and safety issues, Disability Discrimination Act issues, employment law issues, financial controls and insurance. Where it is felt appropriate, action has been taken to mitigate risk.

Partnerships

We have partnered with CAP (Christians Against Poverty) to be able to run their CAP Money course. It is a course designed to help members gain confidence and decision making skills to survive life on low income, and offers opportunity to hear the Gospel message.

The Church Council will continue to work with local like-minded Anglican churches to strengthen the ReNew South Yorkshire network, and especially to encourage those churches to stand together on the authority of the Bible amidst pressures from the wider church to conform to cultural changes.

Throughout the pandemic regular donations have been made to the Sheffield Foodbank Network to support those in need.

Future Plans

Our Vision and Partnership Sundays each year help us to be the church God wants us to be. We remember who we are in Christ and what our priorities should be as his people and help us refocus what we are doing as individuals and as a church family.

Our focus in 2022 will be the church graft at All Saints Totley. A group of people will leave Christ Church Endcliffe to join the existing church in Totley, strengthening and resourcing it in order to serve together for the glory of God. Our curate, Ben Tanner, will lead the graft and become the new vicar there.

These areas of focus are a way of keeping us on the right track as a church, and setting our direction as we journey together in following Christ.

Christ Church Endcliffe CIO

Trustees' report - continued For the year ended 31 December 2021

Financial Review

Total income on unrestricted funds was £228,295 (2020: £233,225) and designated funds £1,995 (2020: £1945), details can be found in the financial statements. £5,508 (2020: £18,571) was received for restricted funds of which £1,350 (2020: £1,350) was directly allocated to the Property Fund as detailed in the financial statements.

Unrestricted expenditure of £181,379 (2020: £178,252) was spent on providing ministry, including the contribution to the diocese which largely provides the stipends for the clergy.

The result for the year was net income of £14,038 (2020: £39,187) and adding funds brought forward at the beginning of the year, the balances reserves carried forward at 31 December 2021 was £265,534 (2020: £251,496). Of these £14,400 (2020: £20,541) are restricted funds and £157,748 (2020: £137,401) are funds designated to particular purposes as set out in note 14 of the financial statements.

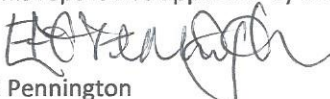
As at 31 December 2021 the Charity is in a strong financial position.

Reserves Policy

The Trustees have a policy of holding reserves to the value of 3 months operating costs plus £15,000 due to the reliance of the charity on uncertain donations. The policy therefore requires the charity to hold £60,345 of reserves, which is sufficiently covered by the actual position. Free reserves of the charity total £88,559 (being general reserves less fixed assets) (2020: £87,037).

The Trustees have prepared these financial statements on a going concern basis, having made due assessment to the resources available and reviewed cashflow forecasts for the foreseeable future.

This report was approved by the Board of Trustees on 21 March 2022 and signed on its behalf by:


E Pennington
Chairman

Independent Examiner's report to the Trustees of Christ Church Endcliffe CIO

I report to the charity Trustees on my examination of the accounts of the Christ Church Endcliffe CIO ("the CIO") for the year ended 31 December 2021

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Signed:

Susan Cochrane, FCA

Employee of:
VAS Community Accountancy
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Date: 21 March 2022

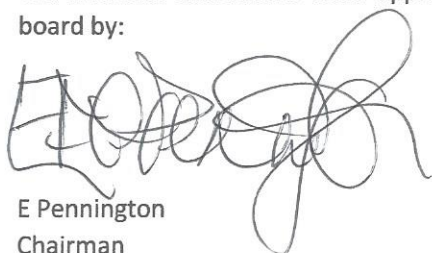
Christ Church Endcliffe CIO
Statement of financial activities
For the year ended 31 December 2021

	Note	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from						
Donations and legacies	2	226,800	-	5,508	232,308	249,927
Charitable activities	3	1,487	1,995	-	3,482	3,751
Investments	4	8	-	-	8	63
Total Income		<u>228,295</u>	<u>1,995</u>	<u>5,508</u>	<u>235,798</u>	<u>253,741</u>
Expenditure on						
Charitable activities	5	181,379	-	9,262	190,641	182,125
Mission support	7	-	28,732	2,387	31,119	32,429
Total Expenditure		<u>181,379</u>	<u>28,732</u>	<u>11,649</u>	<u>221,760</u>	<u>214,554</u>
Net income/(expenditure) before transfers		46,916	(26,737)	(6,141)	14,038	39,187
Transfers between funds	17	(47,084)	47,084	-	-	-
Net movement in funds after transfers		<u>(168)</u>	<u>20,347</u>	<u>(6,141)</u>	<u>14,038</u>	<u>39,187</u>
Balance brought forward		93,554	137,401	20,541	251,496	212,309
Funds carried forwards at 31 December 2021		<u><u>93,386</u></u>	<u><u>157,748</u></u>	<u><u>14,400</u></u>	<u><u>265,534</u></u>	<u><u>251,496</u></u>

Christ Church Endcliffe CIO
Balance sheet
As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	469,504	471,194
Current assets			
Debtors	11	26,297	25,011
Cash at bank and in hand		47,515	55,901
Short term deposits		76,316	76,308
		<u>150,128</u>	<u>157,220</u>
Creditors: amounts falling due within one year	12	<u>(40,134)</u>	<u>(43,978)</u>
Net current assets		<u>109,994</u>	<u>113,242</u>
Total assets less current liabilities		579,498	584,436
Creditors: amounts falling due after one year	13	(313,964)	(332,940)
Net assets		<u><u>265,534</u></u>	<u><u>251,496</u></u>
Funds			
General		93,386	93,554
Designated	14	<u>157,748</u>	<u>137,401</u>
Total Unrestricted		251,134	230,955
Restricted	15	<u>14,400</u>	<u>20,541</u>
Total Charity Funds	16	<u><u>265,534</u></u>	<u><u>251,496</u></u>

The financial statements were approved by the Board of Trustees on 21 March 2022 and signed on behalf of the board by:


E Pennington
Chairman


P R Turner
Treasurer

Christ Church Endcliffe CIO
Notes to the financial statements
For the year ended 31 December 2021

1 Accounting Policies

(a) General

Christ Church Endcliffe is a charitable incorporated organisation. In the event that the charity is wound up, the liability in respect of the guarantee is £nil per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

(b) Revenue recognition

Income is recognised when the organisation has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of an event is deferred until that event takes place.

(c) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(d) Grants to mission partners

The church supports mission partners in the UK and around the world. Where a particular mission partner has been supported by the church for a number of years, strict compliance with the Charities' Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support is accounted for in these accounts as a liability.

Whilst the support has no final end date, the Trustees assesses mission partner funding on an annual basis and is confident that the mission partners would not view their support as an open ended obligation on the part of the Church. The annual commitment only is accounted for in these financial statements.

(e) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

1 Accounting Policies - continued

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Equipment: 4 years straight line
- Computers: 2 years straight line

(g) Trade debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

(h) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

(i) Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted Funds are those funds which the trustees must apply to the specific purposes created either by donors' request or legal obligation. These funds are therefore not available for application by the trustees for general purposes.

(j) Pensions

Retirement benefits to employees of the charity are provided under contributions to the church's stakeholder pension scheme.

The charity opened an auto enrolment compliant stakeholder pension scheme with the People's Pension to which all contributions to employees' retirement benefits are paid in to.

All contributions to pension plans are charged to the Statement of financial activities in line with recognition of earnings and in accordance with the rules of the scheme.

(k) Leases

Rental payable and receivable under operation leases are charged to the SOFA on a straight line basis over the period of the lease.

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

1 Accounting Policies - continued

(I) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from Donations and legacies

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Regular giving					
Gift Aid donations	159,025	-	750	159,775	168,581
Tax recoverable	39,756	-	188	39,944	42,373
Non Gift Aid donations	24,576	-	2,070	26,646	21,710
Subtotal	223,357	-	3,008	226,365	232,664
Collections					
Gift Aid donations (small donation scheme)	54	-	-	54	10
Tax recoverable	14	-	-	14	2
Non Gift Aid donations	-	-	-	-	-
Subtotal	68	-	-	68	12
One-off donations and bequests					
Gift Aid donations	1,100	-	-	1,100	10,901
Tax recoverable	275	-	-	275	2,725
Non Gift Aid donations	2,000	-	2,500	4,500	3,625
Subtotal	3,375	-	2,500	5,875	17,251
	<u>226,800</u>	<u>-</u>	<u>5,508</u>	<u>232,308</u>	<u>249,927</u>

Regular giving represents amounts received by standing order. Collections represents amounts received from Sunday collections. One-off donations and bequests represents all other gifts received. £226,800 (2020: £231,356) was received into General Funds, £Nil (2020: £Nil) was received into Designated funds and £5,508 (2020: £18,571) was received into Restricted Funds.

3 Income from Charitable activities

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Parish ministry (including fees)	188	-	-	188	-
Children, Youth and Students	517	-	-	517	286
Catering	-	1,995	-	1,995	2,880
Other events and Church Weekend Away	782	-	-	782	585
	<u>1,487</u>	<u>1,995</u>	<u>-</u>	<u>3,482</u>	<u>3,751</u>

All income from charitable activities in 2021 and 2020 were received into General Funds. The Trustees have agreed that all catering income received since the beginning of the Covid 19 pandemic (April 2020) should be transferred to the designated fund and be paid to the Sheffield Food Bank Network

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

4 Income from Investments

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Bank interest	8	-	-	8	63

All bank interest in 2021 and 2020 were received into General Funds.

5 Expenditure on charitable activities

Note	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Endcliffe ministry	98,233	-	34	98,267	99,368
Children, Youth and Students	1,742	-	-	1,742	1,110
Administrative salaries	43,739	-	6,368	50,107	41,711
Other administrative costs	19,191	-	360	19,551	18,242
Property and facilities	12,262	-	2,500	14,762	12,964
Other events and Church Weekend Away	890	-	-	890	4,121
Depreciation less profit on disposal of assets	4,272	-	-	4,272	3,274
Support costs 6	1,050	-	-	1,050	1,335
	<u>181,379</u>	<u>-</u>	<u>9,262</u>	<u>190,641</u>	<u>182,125</u>

All expenditure on charitable activities were from General Funds in 2021 and 2020.

6 Support costs

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Independent examiner's fees	1,050	-	-	1,050	1,335
	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>1,050</u>	<u>1,335</u>

Other fees paid to the independent examiner's organisation total £180 (2020: £180).

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

7 Mission support

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants for mission partners:					
Mission allocation	-	28,732	-	28,732	29,079
Designated gifts	-	-	2,387	2,387	3,350
	-	28,732	2,387	31,119	32,429

All grants for mission partners were from Designated funds in 2021 and 2020. Grants for mission partners were awarded to the following organisations:

	2021 £	2020 £
UFM Worldwide	13,500	13,000
Friends International	3,500	1,233
UCCF	2,240	1,250
UCCF - Relay	1,000	-
Compassion	336	327
Growing Young Disciples	1,000	-
Book Allowance	300	100
SIM	3,000	2,000
Friends of Mandritsara Trust	-	1,000
Crosslinks	-	350
Uganda Martyrs Seminary Fund	-	1,000
Open Doors	-	2,000
Sheffield Hallam CU	-	250
ReNew	-	1,000
Food Bank	1,886	1,742
Oak Hill College Fund	-	1,000
Christians Against Poverty	720	1,720
Sheffield Diocesan Board of Finance	1,250	1,107
	28,732	29,079

8 Staff costs, Trustees' remuneration and expenses, and the cost of key management personnel

	Total 2021 £	Total 2020 £
Wages and Salaries	46,236	37,989
Social security costs	-	-
Pension costs	3,871	3,722
	50,107	41,711

No employee earned £60,000 or more in the current or preceding period.

The average number of employees during the year was 4 (2020: 3). This does not include the 2 ministers for whom a common fund contribution was made to the Diocese of Sheffield - see below.

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

8 Staff costs, Trustees' remuneration and expenses, and the cost of key management personnel (continued)

Trustees were not paid and did not receive any other benefits in their capacity as trustees in the year (2020: £nil) neither were they reimbursed out of pocket expenses in their capacity during the year (2020: £nil) (with the exception of the ministers, see below).

The key management personnel of the charity comprise the Trustees, which include the 2 ministers. Minister costs are shown below:

	Total 2021	Total 2020
	£	£
Common fund contribution	72,932	74,697
Housing costs	20,603	17,052
Expenses	1,412	1,424
	<u>94,947</u>	<u>93,173</u>

These payments are made in accordance with clause 6.2(g) of the CIO constitution, which has been agreed by the Charity Commission.

The following employees were employed by the Charity whilst being Trustees or were spouses of Trustees during the year:

Employee	Position	Salary	Expenses	Pension contributions
		£	£	£
S Bradley	Wife of Trustee	<u>18,209</u>	<u>756</u>	<u>2,549</u>

9 Related party transactions

Trustees (and families) donated £57,795 (2020: £53,390) before gift aid without conditions, which are included within the unrestricted total of note 1. (Where a Trustee has only served for part of the year, donations are included for the corresponding period).

In addition to the disclosure in note 8 regarding remuneration of key management personnel and their close family, the following Trustees, or the Trustee's close family received amounts during the year for services provided or as grants:

- Ninefootone Creative Limited , of which Jon Bradley is a director, received £2,283 (2020: £903) for design and printing costs.

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

10 Tangible fixed assets

	Property £	Equipment £	Computers £	Total £
Cost or valuation				
At 1 January 2021	464,677	15,665	2,821	483,163
Additions	-	2,051	531	2,582
At 31 December 2021	<u>464,677</u>	<u>17,716</u>	<u>3,352</u>	<u>485,745</u>
Depreciation				
At 1 January 2021	-	10,835	1,134	11,969
Charge for the year	-	2,888	1,384	4,272
At 31 December 2021	<u>-</u>	<u>13,723</u>	<u>2,518</u>	<u>16,241</u>
Net book value at 31 December 2021	<u>464,677</u>	<u>3,993</u>	<u>834</u>	<u>469,504</u>
Net book value at 31 December 2020	<u>464,677</u>	<u>4,830</u>	<u>1,687</u>	<u>471,194</u>

11 Debtors

	2021 £	2020 £
Prepayments	22,563	19,515
Income tax recoverable	3,307	3,854
Other debtors	427	1,642
	<u>26,297</u>	<u>25,011</u>

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	309	2,125
Mortgage	9,978	9,735
Other Loans	9,000	9,000
Other Creditors	3,288	495
Accruals	17,559	22,623
	<u>40,134</u>	<u>43,978</u>

Included within Other loans is a secured loan of £9,000 that has a charge registered on the Bannerdale Road property.

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

13 Creditors; amounts falling due after one year

	2021	2020
	£	£
Mortgage	74,714	84,690
Other Loans	239,250	248,250
	<u>313,964</u>	<u>332,940</u>

	2021	2020
	£	£
Financial instruments		
Loans due in one year or less	18,978	18,735
Loans due in more than one year but not more than five years	89,426	88,151
Loans due in more than five years	224,538	244,789
	<u>332,942</u>	<u>351,675</u>

The mortgage is secured on the Bannerdale Road property and has a variable interest rate, it was taken out on 22 July 2019 at the point that the building was purchased. Included within Other loans is a secured loan of £194,250 that has a charge registered on the Bannerdale Road property.

14 Designated Funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Mission Partners	17,899	1,995	(28,732)	28,350	19,512
The Quinquennial fund	5,000	-	-	-	5,000
Property fund	113,002	-	-	18,734	131,736
Growth fund	1,500	-	-	-	1,500
	<u>137,401</u>	<u>1,995</u>	<u>(28,732)</u>	<u>47,084</u>	<u>157,748</u>

Mission partners - The Trustees have agreed to set aside 12.5% of the donations received during the year for World Mission outside Christ Church Endcliffe. This resulted in a transfer in of £28,350 from general funds in

The Quinquennial fund - The Trustees have agreed to set aside £5,000 to meet potential repair costs in future years for the church building it occupies on a shared basis.

Property fund - The property fund represents the net book value of the property and the associated mortgage/loans due.

Growth Fund - The Trustees have agreed to set aside money for growth of the church through investment in local ministry, church planting and Partnership projects.

Prior year

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Mission Partners	17,613	1,945	(29,079)	27,420	17,899
The Quinquennial fund	5,000	-	-	-	5,000
Property fund	94,663	-	-	18,339	113,002
Growth Fund	-	-	-	1,500	1,500
	<u>117,276</u>	<u>1,945</u>	<u>(29,079)</u>	<u>47,259</u>	<u>137,401</u>

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

15 Restricted Funds

	Brought forward	Income Expenditure		Transfers	Carried forward
	£	£	£	£	£
Mission Partners	50	1,538	(1,137)	-	451
Ministry	120	120	(34)	-	206
Property	10,443	1,350	-	-	11,793
Ministry Trainees	6,728	-	(6,728)	-	-
Equipment	-	2,500	(2,500)	-	-
Relief Fund	3,200	-	(1,250)	-	1,950
	<u>20,541</u>	<u>5,508</u>	<u>(11,649)</u>	<u>-</u>	<u>14,400</u>

Mission Partners - monies received for Missionary Giving (Food Bank)

Ministry - monies received to support the Women's Ministry.

Property - this fund represents gifts and monthly contributions received after the property was purchased. The intention is for this money to be used as a lump sum against the mortgage at a time when there are no penalties for repayments, or to repay the shorter term loans when they fall due.

Ministry Trainees - Monies received to support the financial costs of our ministry trainees

Equipment - donations towards the cost of new sound equipment

Relief Fund - monies donated by the church family to assist help those struggling financially as a consequence of Covid 19

Prior year

	Brought forward	Income Expenditure		Transfers	Carried forward
	£	£	£	£	£
<i>The Hollowford Trust</i>	-	100	(100)	-	-
<i>Mission Partners</i>	100	600	(650)	-	50
<i>Ministry</i>	-	120	-	-	120
<i>Property</i>	9,093	1,350	-	-	10,443
<i>Ministry Trainees</i>	-	10,001	(3,273)	-	6,728
<i>Sheffield Diocesan Board of Finance</i>	-	500	(500)	-	-
<i>Relief Fund</i>	-	5,900	(2,700)	-	3,200
	<u>9,193</u>	<u>18,571</u>	<u>(7,223)</u>	<u>-</u>	<u>20,541</u>

16 Analysis of net assets by Fund

	Unrestricted Funds			Total
	General Fund	Designated Funds	Restricted Funds	2021
	£	£	£	£
Fixed assets	4,827	464,677	-	469,504
Current assets	109,715	26,013	14,400	150,128
Creditors: amounts falling due within one year	(21,156)	(18,978)	-	(40,134)
Creditors: Amounts falling due after more than one year	-	(313,964)	-	(313,964)
	<u>93,386</u>	<u>157,748</u>	<u>14,400</u>	<u>265,534</u>

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

16 Analysis of net assets by Fund (cont)

Prior year

	<i>Unrestricted Funds</i>			<i>Total</i>
	<i>General</i>	<i>Designated</i>	<i>Restricted</i>	
	<i>Fund</i>	<i>Funds</i>	<i>Funds</i>	<i>2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Fixed assets</i>	6,517	464,677	-	471,194
<i>Current assets</i>	112,280	24,399	20,541	157,220
<i>Creditors: amounts falling after more than one year</i>	(25,243)	(18,735)	-	(43,978)
<i>Creditors: amounts falling due within one year</i>	-	(332,940)	-	(332,940)
	<u>93,554</u>	<u>137,401</u>	<u>20,541</u>	<u>251,496</u>

17 Transfers between funds

	<i>Unrestricted Funds</i>		<i>Restricted</i>
	<i>General</i>	<i>Designated</i>	<i>Funds</i>
	<i>Fund</i>	<i>Funds</i>	
Property			
Mortgage repayments	(9,734)	9,734	-
Loan repayments	(9,000)	9,000	-
	<u>(18,734)</u>	<u>18,734</u>	<u>-</u>
Mission Partners			
Mission allocation	(28,350)	28,350	-
	<u>(47,084)</u>	<u>47,084</u>	<u>-</u>
 <i>Prior Year</i>			
Property			
Mortgage repayments	(9,339)	9,339	-
Loan repayments	(9,000)	9,000	-
	<u>(18,339)</u>	<u>18,339</u>	<u>-</u>
Mission Partners			
Mission allocation	(27,420)	27,420	-
	<u>(47,259)</u>	<u>47,259</u>	<u>-</u>
 Growth Fund	(1,500)	1,500	-
	<u>(47,259)</u>	<u>47,259</u>	<u>-</u>

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Notes to the financial statements - continued
For the year ended 31 December 2021

18 Pension contributions

Contributions to personal pension plans are charged to the Statement of financial activities as they become payable. Contributions paid by the charity during the year were £3,871 (2020: £3,722).

19 Operating Lease commitments

As at 31 December 2021 the charity was committed to make the following payments to non-cancellable operating leases for land and buildings occupied by the charity.

	2021	2020
	£	£
Payable within one year	2,667	8,000
Payable in one to two years	-	2,667
	<u>2,667</u>	<u>10,667</u>

Christ Church Endcliffe CIO
Notes to the financial statements - continued
For the year ended 31 December 2021

20 Statement of Financial Activities - comparatives

	General Fund £	Designated Funds £	Restricted Funds £	Total 2021 £	General Fund £	Designated Funds £	Restricted Funds £	Total 2020 £
Income from								
Donations and legacies	226,800	-	5,508	232,308	231,356	-	18,571	249,927
Charitable activities	1,487	1,995	-	3,482	1,806	1,945	-	3,751
Investments	8	-	-	8	63	-	-	63
Total Income	228,295	1,995	5,508	235,798	233,225	1,945	18,571	253,741
Expenditure on								
Charitable activities	181,379	-	9,262	190,641	178,252	-	3,873	182,125
Mission support	-	28,732	2,387	31,119	-	29,079	3,350	32,429
Total Expenditure	181,379	28,732	11,649	221,760	178,252	29,079	7,223	214,554
Net income/(expenditure) before transfers	46,916	(26,737)	(6,141)	14,038	54,973	(27,134)	11,348	39,187
Transfers between funds	(47,084)	47,084	-	-	(47,259)	47,259	-	-
Net movement in funds after transfers	(168)	20,347	(6,141)	14,038	7,714	20,125	11,348	39,187
Total funds brought forward at 1 January 2021	93,554	137,401	20,541	251,496	85,840	117,276	9,193	212,309
Total funds carried forward at 31 December 2021	93,386	157,748	14,400	265,534	93,554	137,401	20,541	251,496