

Silverton Evangelical Church  
School Road  
Silverton  
Devon EX5 4JH



SILVERTON EVANGELICAL CHURCH  
REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2021

SILVERTON EVANGELICAL CHURCH  
YEAR ENDED 31 DECEMBER 2021

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**SILVERTON EVANGELICAL CHURCH**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2021**

<b>CHARITY NUMBER</b>	1177666
<b>ADDRESS</b>	School Road Silverton Exeter EX5 4JH
<b>TRUSTEES</b>	T Browne R Carne V Miller (Retired on 11 July 2021) R Salisbury (Chair)
<b>KEY MANAGEMENT</b>	A Mathers Church leader and community worker
<b>BANKERS</b>	Barclays Bank Plc 3 Bedford Street Exeter
<b>SOLICITORS</b>	Gilbert Stephens LLP 15-17 Southernhay East Exeter EX1 1QE
<b>INDEPENDENT EXAMINER</b>	Mathew Melksham ACCA Bush & Co Limited Chartered Accountants 2 Barnfield Crescent Exeter EX1 1QT

**SILVERTON EVANGELICAL CHURCH**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their report together with the financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 and comply with the Church Constitution, the Charities Act 2011 and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102). The legal and administrative information set out on page 1 forms part of this report.

**Objectives and Policies**

The principal purpose of the Church is the advancement of the Christian faith through preaching and teaching of the Gospel and by supporting mission at home and overseas. The Church Constitution is supported by a Core Values document which sets out our vision as "We are a family of Christians worshipping God, enabled by the Holy Spirit to follow Jesus. We are committed to growing in maturity together in Christ through the study of the bible and prayer. In our daily lives we desire to share God's love, reaching out in service to our local community and beyond". In planning our activities, we consider the Charity Commission's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion.

**Organisation and Structure**

The Church is overseen by Trustees who are all members of the Church. New Trustees are nominated by the membership and their appointment, for a three year term, is voted upon by the members at the AGM. There is no maximum number of Trustees. At the end of their term of appointment a Trustee may be reappointed at the AGM.

The Church operates a membership. Individuals apply to join and they are visited by two Church members who report to the next Trustees' meeting and if their application is supported they are normally welcomed as a member at the next Church communion service. Our membership is stable at approaching 60 with very few changes during the year and almost 20 children in member families.

The spiritual activities of the Church are delegated by the Trustees to a Ministry Team of five who are drawn from the Church membership. New Ministry Team members are approached by the Trustees and if they agree to serve in this role and are recognised and ratified at the following Church meeting, then they serve the Church as long as their endorsement is not rescinded. The Ministry Team normally meet on a monthly basis to consider the life of the Church.

The activity of the Church is broken down into various aspects and teams drawn from the Church membership exist to develop each area. The teams responsible for Sunday services, home groups, prayer, pastoral care, children and young people's activities, community action and mission are led by the Ministry Team.

Other activities including finance, building management, communication, website management, the relationship with hirers of our church building and sundry practical issues are led by other members who, along with two of the Ministry Team, form the Resources Team. This team meets bimonthly. A Finance Team of four members meet at least quarterly and two of their members serve on the Resources Team.

The Church holds an Annual General Meeting and typically one other Church members' meeting each year to discuss the activity of the Church and these are very well attended.



**SILVERTON EVANGELICAL CHURCH**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Achievements and Plans**

In our report last year we reported on the dramatic impact of Covid upon all of our Church activities during 2020. This year started with significant restrictions which gradually lifted through the year enabling us to focus upon re-opening our activities in a "Covid secure" way. Sunday service attendance gradually increased as we cautiously moved towards a more open approach which included sharing communion and enjoying tea and coffee after the service. By the end of the year our regular attendance was around 50 and it was great to welcome several new people who joined us. We were aware that, for various reasons, a number of our membership were unable to attend each week so we continued to record the teaching material and uploaded it to our website. This continued to be popular with 20 to 35 views each week. We were keen to host the very popular candle lit carol service on the Sunday before Christmas so the Church building was decorated for the day. We needed to restrict numbers due to social distancing requirements so we introduced a booking system and provided a second service in the afternoon which catered for older people. Both services were well attended but some people felt unable to attend and a combined service recording uploaded to the website had over 45 viewings.

We discovered that several regulars before covid struck were no longer physically able to join us so we developed our Church Care Team to increase the support provided to them. This included regular visits at home including sometimes taking communion to them. We are so grateful to this support provided by so many within the church.

Our homegroups started to meet in person again and a new day time meeting was established and this was well attended. The Friday evening young peoples' clubs also re-opened and this quickly became very popular with high levels of attendance. They had a great weekend away at Bernards Acre Dartmoor Centre.

We were requested by the local GP surgery to set up and run a baby group for new mothers and this started to meet each Friday morning. This had very consistent attendance with up to 8 mothers attending from the village. The parent and toddler group also started again each Friday and this quickly became very popular again.

It would be too easy to try to return to "normality" with Church activities which existed prior to the covid pandemic. The Trustees believe that, while core activities may be similar, the overall Church will never be the same again. While they are keen that we ensure new people are fully integrated into the Church they have identified a number of key objectives for the new year:

**1. Streaming services**

Sunday worship is a key opportunity for the whole church to gather. However some elderly members are no longer able to do this while others are sometimes away due to illness or other commitments. Recording the service so it can be watched at a later date helps keep everyone connected. In 2021 we invested in the equipment required to make this possible and are working on making this available after each Sunday service in an improved manner. These regularly receive 20 to 30 views each week.

**2. Support for senior members**

The Care Team are charged with supporting members who are unable to attend Sunday services on a regular basis. However we have discovered that some of the groups which provided for senior people in Silverton have not reopened after their closure due to Covid. Therefore we are planning to use the building to host activities during the day for this group of people.



**SILVERTON EVANGELICAL CHURCH**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Support for children and young people**

We run groups alongside the Sunday service for children from 0 to 12. We also run two groups on a Friday evening for groups aged 7 to 9 and 10 to 12. These are very popular and we would like to run a group for a younger age group but currently do not have sufficient people to staff more groups. This is increasingly important for the village as none of the other clubs for children and young people have reopened after the pandemic. We are looking at ways of engaging a part time children and family worker to assist with this activity as we see this as a great opportunity to provide practical training to someone while having additional support in the service to the community.

**4. Village support and outreach**

In contributing to village events we plan to support the Queen's Jubilee celebrations in June by hosting a community service with a community BBQ to follow. We also hope to support the return of the very popular village Street Market. We hope our contributions will lead to an increased interest in faith issues and we plan to run groups where faith can be explored by those who show and interest. These will probably take place over a meal in the local pub later in 2022.

**Financial Review**

The majority of our income comes from regular monthly donations from our members. This has been particularly important over the last two years as the opportunity for cash collections during our services was reduced as services were suspended and less people felt able to attend once we started them again. Our offerings, including gift aid refunds, increased to £57,356 from £56,399 in 2020. We also received other gifts including a legacy of £4,000 plus sundry other income, including some rental income, of £1,655. This generated total unrestricted income of £63,311 (2020 £58,987).

Total unrestricted expenditure was very similar to last year at £48,073 (2020 £49,294) including a depreciation charge of £3,011 (2020 £3,424). This also included mission giving to other charities and individuals engaged in Christian service of £5,098 (2020 £5,584).

This created a cash surplus for the year, after excluding the depreciation charge of £18,249 which is a very encouraging outcome. However it is very important that this continues as after allowing for an interest charge of £2,228 then £12,772 was used to reduce the loan from SWBA to purchase the Church manse. We also invested £3,343 on assets which are reported in the balance sheet. This meant we increased our Church assets for the year by £2,134. Of course without the £4,000 legacy we would have experienced a small cash deficit for the year. At the year end we had £26,802 held in bank accounts and a further £8,832 was due from HM Revenue and Customs under the gift aid scheme.

The loan due to the SWBA had reduced at the year end from £133,327 to £120,555. This is due to be paid in full by a further 104 payments in August 2030 as we are committed to paying £1,250pm on a fixed term loan at an interest rate of just under 2%.

**Investment Policy**

The Finance Team have considered the most appropriate policy for investing any funds that will not be used for the day to day activities of the Church. As they are quite modest they are held in Barclays Bank accounts as it is not possible to generate anything other than minimal interest from any appropriate charity bank accounts.

### **Reserves Policy**

The church receives most of its income monthly from its members therefore its income is relatively consistent throughout the year. However gift aid is an important element and this is normally claimed once a year and received early in the following year. It is the policy of the Church to maintain reserves of at least two months' normal expenditure which includes monthly loan repayments. This is calculated at £9,000.

The balance held as unrestricted funds at the year end was £491,843 but most of this is invested in the church building and manse so cannot be spent. Therefore, only cash of £26,802 is regarded as free reserves (as the gift aid debtor is only received in the new year) and this is reduced to £25,409 when the small restricted reserves including the Family Support Fund (see note 4) are excluded. This is also reduced by the designated reserves of £3,000 (see note 3) to £22,409. The Finance Team produce an annual budget based upon the level of regular monthly income receivable and anticipated annual expenditure. For 2022 this budget shows a cash deficit of £9,000 including the designated expenditure expectation. If this is deducted from the free cash reserves the balance is around £16,000 which exceeds the reserves policy requirement by £7,000. The Trustees are considering how they may use this to develop the ministry of the Church over the next few years bearing in mind the potential budgeted annual deficit which exists and will take this into account when assessing any expenditure to develop the work with children and young people.

### **Risk Review**

The Trustees and Resources Team examine the major risks that the Church faces each financial year. These are brought to the attention of the Church Membership at either the AGM or Special Church Meetings.

### **Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the financial position of the charity during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees follow best practice and:

- ◆ select suitable accounting policies and apply them consistently;
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain their financial position and to ensure that the financial statements comply with the Charities Act 2011 and regulations thereunder. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ON BEHALF OF THE TRUSTEES**

**Robert Salisbury**  
Chairman



**Date: 8<sup>th</sup> April 2022**



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF  
SILVERTON EVANGELICAL CHURCH**

I report on the accounts of the Church for the year ended 31 December 2021, which are set out on pages 7 to 14.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- Examine the financial statements under Section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair view" and the report is limited to those matters set out in the statements below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Mathew Melksham FCCA**  
**Bush & Co Ltd**  
**Chartered Accountants**  
**2 Barnfield Crescent**  
**Exeter**  
**EX1 1QT**

Date: 21/10/2022

**SILVERTON EVANGELICAL CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2021**

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Restricted Funds £	Unrestricted Funds £	Total Funds 2020 £
<b>INCOME</b>							
<b>Donations</b>							
Offerings and donations		-	46,769	46,769	650	47,048	47,698
Tax refunds		-	10,587	10,587	-	9,351	9,351
Grants and donations		1,000	300	1,300	-	-	-
Legacies		-	4,000	4,000	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		1,000	61,656	62,656	650	56,399	57,049
<b>Investments</b>							
Bank Interest		-	2	2	-	6	6
Rental income		-	810	810	-	1,867	1,867
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		1,000	62,468	63,468	650	58,272	58,922
<b>Charitable Activities</b>							
Other income			843	843	-	715	715
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOME</b>		1,000	63,311	64,311	650	58,987	59,637
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>							
Missionary and charitable donations	7	-	5,098	5,098	-	5,584	5,584
<b>Employment Costs</b>							
Salary		-	24,500	24,500	-	24,500	24,500
Pension		-	2,234	2,234	-	735	735
Housing other costs		-	2,869	2,869	-	2,773	2,773
House repairs		-	2,335	2,335	-	1,572	1,572
Travel costs		-	503	503	-	415	415
Training fees		-	600	600	-	1,121	1,121
<b>Church Building Expenses</b>							
Light and heat		-	717	717	-	1,296	1,296
Water rates		-	136	136	-	414	414
Insurance		-	730	730	-	712	712
Repairs and renewals		1,000	179	1,179	-	1,269	1,269
Depreciation		-	3,011	3,011	-	3,424	3,424
<b>Administration expenses</b>							
Visiting speakers			300	300	-	120	120
Children teaching materials		-	186	186	-	396	396
Leadership training costs		-	-	-	-	60	60
Printing and literature		-	167	167	-	232	232
Subscriptions & DBS checks		-	1,078	1,078	-	1,097	1,097
Youth work costs		345	366	711	-	-	-
Church events		-	58	58	-	145	145
Telephone		-	364	364	-	-	-
Sundry costs		-	171	171	-	318	318
Website		-	243	243	-	243	243
Loan interest		-	2,228	2,228	-	2,868	2,868
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURE</b>		1,345	48,073	49,418	-	49,294	49,294
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/EXPENDITURE</b>		(345)	15,238	14,893	650	9,693	10,343



**SILVERTON EVANGELICAL CHURCH  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2021**


	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £	Restricted Funds £	Unrestricted Funds £	Total Funds 2020 £
Note						-
Net movement in funds	(345)	15,238	14,893	650	9,693	10,343
<b>TOTAL FUNDS BROUGHT FORWARD</b>	<u>1,738</u>	<u>476,605</u>	<u>478,343</u>	<u>1,088</u>	<u>466,912</u>	<u>468,000</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,393</u>	<u>491,843</u>	<u>493,236</u>	<u>1,738</u>	<u>476,605</u>	<u>478,343</u>

**SILVERTON EVANGELICAL CHURCH  
BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible Fixed Assets	2		580,493		580,161
 <b>CURRENT ASSETS</b>					
Gift Aid refunds		8,832		8,913	
Prepayments		650		495	
<b>Cash at bank:</b>					
Deposit		24,045		12,008	
Current		2,757		12,317	
			36,284	33,733	
 <b>CREDITORS amounts falling due within one year</b>					
Accruals		2,986		2,229	
Loans		12,997		12,772	
			15,983	15,001	
 <b>NET CURRENT ASSETS</b>			20,301		18,732
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			600,794		598,893
 <b>CREDITORS amounts due more than one year</b>					
Loans			107,558		120,550
 <b>TOTAL ASSETS</b>			493,236		478,343
 <b>FUNDS</b>					
Unrestricted Funds			488,843		473,605
Designated Funds:	3				
Church building repairs			3,000		3,000
			491,843		476,605
Restricted Funds	4		1,393		1,738
			493,236		478,343

The notes on pages 10-14 form an integral part of these accounts.

These accounts were approved by the trustees on 8<sup>th</sup> April 2022 and signed on their behalf by



**Robert Salisbury**

**SILVERTON EVANGELICAL CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historic cost convention except for the freehold property which has been included in the accounts at its current valuation as determined by the Trustees. The financial statements have also been prepared in accordance with applicable accounting standards, the Charities Act 2011, the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS102) and Financial Reporting Standard 102 (FRS102).

The accounts include all transactions, assets and liabilities for which the church is responsible in law. They do not include the accounts of church groups that owe the main affiliation to another body or those that are informal gatherings of church members.

The Church meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue operating.

**Debtors**

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

**Cash at Bank and in Hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

**Creditors**

Creditors are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Incoming Resources**

***Voluntary Income***

Collections are recognised when received by or on behalf of the Church.

***Investment Income***

Interest entitlements are accounted for as they accrue.

***Resources Used***

Expenditure is included on an accruals basis.

**SILVERTON EVANGELICAL CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES (continued)**

**Incoming Resources (continued)**

***Depreciation***

No depreciation is provided on the freehold property. It is the Church's policy to regularly incur expenditure on the maintenance and improvement of the property. The Trustees consider that the life of the asset is so long and its residual value is so high that the depreciation is insignificant.

Depreciation is calculated to write off the cost of other Fixed Assets over their effective useful lives as follows:

Fixtures, Fittings and Equipment	10 years straight line
	20 years straight line
Audio and computer equipment	3 years straight line

Expenditure on assets over £300 is capitalised.

**Unrestricted and Restricted Funds**

Unrestricted funds, including designated funds, represent the funds of the Church that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Church.

Restricted Funds are where the income has been raised for specific purposes, for individuals or for specific events.

**2. TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures, Fittings & Equipment £	Audio & Computer Equipment £	Total £
<b>COST</b>				
As at 1 Jan 2021	557,051	62,391	3,061	622,503
Additions	-	2,343	1,000	3,343
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 Dec 2021	557,051	64,734	4,061	625,846
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
As at 1 Jan 2021	-	39,790	2,552	42,342
Charge for Year	-	2,755	256	3,011
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 Dec 2021	-	42,545	2,808	45,353
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
As at 31 Dec 2021	557,051	22,189	1,253	580,493
	<hr/>	<hr/>	<hr/>	<hr/>
As at 31 Dec 2020	557,051	22,601	509	580,161
	<hr/>	<hr/>	<hr/>	<hr/>

The Church has elected, in accordance with section 35.10(d) of FRS102, to use the carrying value on 1 January 2015, the date of transition to FRS102, of the freehold property previously carried at a valuation, as their deemed cost.



**SILVERTON EVANGELICAL CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021**

**3. DESIGNATED FUND**

A fund of £3,000 was designated for repairs of the Church Building based upon the assessment of repairs anticipated in 2022.

**4. MOVEMENT IN FUNDS**

<b>2020</b>	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>				
General fund	466,912	58,987	(49,294)	476,605
<b>Restricted</b>				
Weekend away	87	650	-	737
Family Support	1,001	-	-	1,001
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>468,000</b>	<b>59,637</b>	<b>(49,294)</b>	<b>478,343</b>
	<hr/>	<hr/>	<hr/>	<hr/>
 <b>2021</b>	 <b>Brought Forward</b>	 <b>Income</b>	 <b>Expenditure</b>	 <b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted</b>				
General fund	476,605	63,311	(48,073)	491,843
<b>Restricted</b>				
Weekend Away	737		(345)	392
Property Repair	-	1,000	(1,000)	-
Family Support	1,001	-	-	1,001
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>478,343</b>	<b>64,311</b>	<b>(49,418)</b>	<b>493,236</b>
	<hr/>	<hr/>	<hr/>	<hr/>

The Family Support fund provides support to Church members in need.

The Property Repair represented the expenditure incurred on a shed funded specifically by the Silvertown Parochial Trust.

The Weekend Away fund is used for the annual Church weekend away which did not take place in 2021. The weekend for young people took place.



**SILVERTON EVANGELICAL CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021**

**5. EMPLOYMENT COSTS**

A salary of £24,500 (2020: £24,500) was paid to the Church Leader and Community Worker and an employer NIC cost of £Nil (2020: £Nil) was incurred due to the Employer Allowance.

An employer's pension contribution of £2,234 (2020: £735) was made under the Workplace Pension Rules.

The average number of employees was 1 (2020: 1). No employee received employee benefits of more than £60,000.

**6. TRUSTEES' REMUNERATION AND EXPENSES**

No Trustee received any remuneration from the charity during the year.

There were no Trustee expenses during the year except for reimbursement of small expenditure incurred on behalf of the Church by individual Trustees.

**7. MISSIONARY AND CHARITABLE DONATIONS**

Gifts are made to various individuals and organisations who have a connection with the Church. The major donations were as follows:

	Restricted	Unrestricted	2021	2020
	£	£	£	£
TABS	-	-	-	571
Scripture Gift Mission	-	400	400	-
Passion for Life	-	200	200	-
Friends of Zambia	-	300	300	-
UCCF Exeter	-	418	418	-
Crossline	-	136	136	-
Baptist Home Mission Fund	-	1,000	1,000	2,000
Tearfund	-	-	-	571
Lifewords	-	-	-	500
Exeter Cathedral	-	-	-	300
Exeter Food Bank	-	-	-	100
Brunel Manor	-	-	-	300
Individuals	-	2,644	2,644	1,242
	<hr/>	<hr/>	<hr/>	<hr/>
	-	5,098	5,098	5,584
	<hr/>	<hr/>	<hr/>	<hr/>

SILVERTON EVANGELICAL CHURCH  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2021

8. SUMMARY OF FUNDS

2020	Tangible Fixed Assets	Current Assets	Current Liabilities	Non-Current Liabilities	Total
	£	£	£	£	£
<b>Unrestricted</b>					
General fund	580,161	31,995	(15,001)	(120,550)	476,605
<b>Restricted</b>	-				
Weekend away	-	87	-	-	87
Family Support	-	1,001	-	-	1,001
Children weekend	-	650	-	-	650
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>580,161</b>	<b>33,733</b>	<b>(15,001)</b>	<b>(120,550)</b>	<b>478,343</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

2021	Tangible Fixed Assets	Current Assets	Current Liabilities	Non-Current Liabilities	Total
	£	£	£		£
<b>Unrestricted</b>					
General fund	580,493	34,891	(15,983)	(107,558)	491,843
<b>Restricted</b>					
Weekend away	-	87	-	-	87
Family Support	-	1,001	-	-	1,001
Children weekend	-	305	-	-	305
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>580,493</b>	<b>36,284</b>	<b>(15,983)</b>	<b>(107,558)</b>	<b>493,236</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>