

**DANBURY MISSION CHURCH**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# DANBURY MISSION CHURCH

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## DANBURY MISSION CHURCH

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Trustees**

Richard Ambor (resigned 4 April 2022)  
James Massie  
Robert Goodwin  
Simon Medcroft  
Stephen Rose  
Geoffrey Spence  
David Hartwell  
Neil Wallis

#### **Charity registered number**

1179638

#### **Principal office**

54 Maldon Road  
Danbury  
Essex  
CM3 4QL

#### **Accountants**

Venthams  
Chartered Accountants  
Millhouse  
32 - 38 East Street  
Rochford  
Essex  
SS4 1DB

#### **Bankers**

Barclays Bank  
41 High Street  
Chelmsford  
Essex  
CM1 1BG

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

#### **Solicitors**

Anthony Collins Solicitors LLP  
134 Edmund Street  
Birmingham  
B3 2ES

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report together with the financial statements of Danbury Mission Church CIO (the charity) for the year ended 31 December 2021. The trustees confirm that the annual report and financial statements of the charity comply with the statutory requirements of the charity's governing document and the provision of the statement of recommended practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

#### **Objectives and activities**

##### **a. Policies and objectives**

The purposes of the Church are the advancement of the Christian faith, in accordance with the Basis of Faith in the United Kingdom and abroad but primarily in Essex and such other charitable purposes as shall, in the opinion of the Elders further the work of the church.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## DANBURY MISSION CHURCH

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Objectives and activities (continued)

##### b. Activities undertaken to achieve objectives

The principal objective of the church is to share the Good News of Jesus Christ to all. To build up believers in their knowledge and love of the Lord Jesus Christ and to train and send out people to take this love and knowledge throughout this country and the world.

We seek to achieve this objective in three ways:

- By reaching out, telling as many people as possible the Gospel of Jesus Christ.
- By building up, helping each other grow in our knowledge of, and relationship with, God in order that we might serve Him wholeheartedly in the church and the world.
- By sending on, equipping every Christian to serve Jesus faithfully, wherever God places them, and to encourage and support training for church ministry or overseas mission work.

We aim to be a welcoming church, to show Jesus and his love in all we do through our varied program of activities, both for those attending church and others joining the many clubs and activities we run. We aim to ensure all are welcome and supported in a safe and loving environment.

Whilst planning which activities the church should undertake the trustees have paid due regard to the public benefit guidance issued by the Charity Commission.

We aim to hold two Sunday services at Danbury Mission Church and one at City Church Chelmsford each week, where we seek to teach the truth of God's word by expository biblical teaching. In so doing we seek to convey the message of the Gospel so that all may come to a personal knowledge of Jesus Christ. Our aim is to twice a month, at each church, during these services, celebrate communion to remind ourselves of the person, death, and resurrection of Jesus Christ.

We are committed to supporting individuals in training for ministry and include sums to enable this in our annual budget. We support many missions at home and abroad, financially and in prayer. Regular missionary Sunday services are held, attended by our missionaries or mission society representatives, who update us on how their work and God's word is changing people's lives in other communities.

We hold various outreach activities during the year and run regular Christianity Explored courses, which enable people to explore the Christian faith further. Some of our Sunday services are particularly designed to help those who are unfamiliar with the Christian faith come to know the Gospel, and we have had the joy of seeing many coming to faith in Jesus and, in obedience to the command of our Lord, being baptised during our Sunday services.

We hold regular church and small group prayer meetings and encourage members of the churches to meet together to encourage one another and pray together.

We have very active youth ministries in both churches, with age related Sunday school groups, creche facilities and a Bible study group for those with learning disorders are available in Danbury and we hope to introduce similar facilities at City Church Chelmsford.

In Danbury there are mid week children's groups all of which are attended by local children many of whom have no other contact with church. On a Saturday morning a group of church volunteers organise football coaching in a local park. There are also mums and toddlers' groups attended by both church members and local residents in both churches. These are very often the first introduction a parent has to the church.

We hold additional youth events during school holidays, and Bible study weekends away for both young and old; these provide great opportunities for leaders and participants to share and explore the Bible and its application in our daily lives.

There are small Bible study groups meeting weekly, in both churches, where church members come together for study, prayer, and fellowship as well as regular events for seniors, singles and a club for adults with learning difficulties.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Objectives and activities (continued)**

In 2021 we opened a Christians Against Poverty (CAP) Debt centre serving Chelmsford and the surrounding area. This project has been made possible because of the support received from many local churches, who have provided both financial support, resources and encouragement.

CAP is a national charity providing free help to anyone in debt, our debt centre will provide practical and emotional support showing people there is always hope.

Our Coffee shop, in Danbury, known as Hudson's, is now open 6 days a week, providing a welcome resource for local residents and many local interest groups, as well as church members.

#### **c. Grant-making policies**

Included within this report is a summary of the donations made in the period to individuals and Christian charities both in the UK and overseas. We provide regular and one-off financial support to both; these include gifts to overseas missionaries. Our missions committee oversee and monitor this support to ensure it is effectively given and used in accordance with the current advice from the Charity Commissioners.

The trustees are confident that although some recipients may have benefited from support for a number of years, they appreciate it is not an open ended obligation of behalf of the charity as they are aware such support is regularly reviewed.

#### **d. Volunteers**

We employ 10 members of pastoral staff and administrative staff – full and part-time and 4 part-time cleaners. We are very dependent on the over 200 church members who regularly volunteer helping in the coffee shop, with youth and community work, building maintenance and serving in every area of the church. The time they give in preparation for and during these activities is not formally monitored making it impossible to place a value on these contributions.

## DANBURY MISSION CHURCH

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Objectives and activities (continued)

##### **e. Main activities undertaken to further the charity's purposes for the public benefit**

The trustees, are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commissions general guidance on public benefit, and also the supplementary guidance on the advancement of religion for the public benefit when considering the objectives and activities of Danbury Mission Church. The wide range of activities outlined above show the practical application of this which is, and always has been, at the heart of our mission statement.

We endeavour to ensure the work we undertake is open to all, with tangible benefits being seen through the pastoral and practical support offered to everyone in the local community. It is our intention to continue this support, demonstrating the beliefs, morals and ethics of the Christian faith. The trustees believe the new CAP debt centre will help to alleviate the despair brought about by poverty and debt in our society as it gives free and advice support through the various programs available.

We always seek to support people in both the church and the local communities. Regular contact is maintained with those in need in the local community the elderly, unwell and vulnerable by our many volunteers who also provide lifts to hospital and doctors' appointments and give practical and financial assistance. We work with another local church providing a Food bank service and a group of volunteers organise and provide transport to a weekly lunch club, visiting and generally keeping in touch with the vulnerable in the locality.

Our annual budget includes the provision of funds to give financial assistance to those experiencing financial hardship within the church and the local community.

Covid restrictions caused our fortnightly club for adults with learning difficulties to be suspended but this has now re-opened.

The Danbury Mission Church building is made freely available for many community activities and other charities to meet, hosting vaccination and other medical clinics, providing facilities for charity fundraising events, meetings and other charitable purposes. It is hoped the new church building will soon be able to do the same in central Chelmsford.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Achievements and performance**

##### **a. Key performance indicators**

The church has many resources and aims, so we do not judge our performance by monetary means alone, that is but one of the resources we consider relevant and monitor.

The many changes and restrictions brought about by the Coronavirus pandemic continued to affect our services during 2021, the number of people accessing our online services continued to increase and we were able to continue our bible study and church meetings online until restrictions were eased.

We were able to maintain services throughout the year for Danbury Mission Church and for our Church Plant, City Church Chelmsford. From January to May these were recorded and available online, from June to September we met outside, returning inside as restrictions allowed. God's word was faithfully taught with expository teaching available to anyone who would like to access faithful bible teaching.

Our Sunday school classes, children's and family resources and youth groups were also held online, outside and inside as restrictions allowed. They remain extremely popular, and we were able to hold our bible based children's holiday club outside during the summer.

Both online and in person Christianity Explored courses were well attended by members of the local community.

The church websites continue to be valuable resources for both churches, they are regularly visited by both church members and others seeking information about us, our activities and requiring help during times of difficulty.

Our church plant, City Church Chelmsford, grew rapidly during 2021 when in September the members of Broomfield Road Evangelical Church joined it, there are now around 80 members of this church.

Financially our income continued to grow as the churches grew, enabling us to achieve our financial targets and cover regular and unexpected expenditures. Most areas operated within the planned budget and with the reopening of our coffee shop both financial and community resources improved.

Practical and financial support has been and continues to be provided to help the most vulnerable in our society in liaison with other voluntary groups, improving community relations and combining valuable resources which benefits all. These activities and support have seen many, who would not normally have any other contact with the church, be helped in many practical ways demonstrating Christ's love working through his people.



## DANBURY MISSION CHURCH

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### **Achievements and performance (continued)**

##### **b. Review of activities**

###### Danbury Mission Church

From January to May our regular Sunday morning services remained Online as did our Sunday school classes, weekday small group bible studies and mid-week youth work. Many of our volunteers learnt new digital skills to enable this to happen.

The Church building and car park were made available to the local medical centre and many of our church members volunteered and helped with the vaccination program this helped support.

Regular church update meetings were held online to keep everyone informed as the changes the successful vaccination program enabled were put into place. Our increased online ability meant we were able to connect with some of our missionaries in South Africa, Brazil, CAR, Romania and Kazan via these online meetings.

Regular contact continued to be maintained with those who do not use digital technology by telephone and the weekly delivery of a printed copy of the sermon and other materials.

We continued to hold socially distanced afternoon communion services as restrictions allowed.

From the end of May our Sunday services were held outside on the car park with an outdoor mobile stage. This proved extremely popular with our own and visiting churches and also enabled us to run our popular Children's holiday event Mish Mash at the beginning of September. Danbury Medical Centre kindly allowed us to use their car park on a Sunday throughout this period.

Danbury Mission Church saw many new attendees at its Sunday services. We remain indebted to our Pastor, Simon Medcroft, our Youth Director Dave Hartwell, our Assistant Pastor Ben Clube and all the staff team who contribute to the excellent and thoroughly prepared teaching programme that is delivered. Their abilities, flexibility and determination enabled them to navigate successfully through the many challenges Covid restrictions and regulations brought.

Our youth director has continued to maintain relationships with many local schools, during the pandemic supporting teachers and children wherever and however possible.

In March 2021 our popular Women's conference was also held 'online' on the subject of Lament.

Christianity Explored courses have been run online and in person enabling people to explore the Christian faith further.

The opening hours of our coffee shop have been increased giving more opportunities to the community and various activity groups to enjoy this facility.

The successful Advent windows walk around the village was repeated at Christmas 2021, and proved very popular, our coffee shop opened on 3 evenings to give walkers an opportunity to enjoy a hot drink at the end of their walk.

An afternoon Nativity Carol service for our younger members included live animals followed by a traditional carol service in the evening both of which were extremely well supported. Christmas day services were full, as many came together to celebrate the birth of the Lord Jesus Christ.

###### City Church Chelmsford

City Church Chelmsford grew rapidly during 2021 with the members of this new church meeting in various ways, in homes, in rented accommodation, outside and online as circumstances and Covid restrictions allowed.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Achievements and performance (continued)**

In September 2021 the former members of Broomfield Road Evangelical Church joined City Church Chelmsford meeting under the leadership of the City Church Chelmsford pastor Jimmie Massie.

The new Christ centred Bible teaching church in Chelmsford has become a reality with membership of around 80 and a regular congregation of around 120, meeting in the building previously rented by Broomfield Road Evangelical Church.

New premises are now being sought in central Chelmsford to accommodate further expansion and fulfil the original vision for a new city centre, bible teaching, church.

Services are held every Sunday morning, including two communion services a month. There are Sunday school classes, 6 home groups, regular church prayer meetings, a new Mums and Toddlers' group, as well as many plans for the future.

Christmas was celebrated with a Carol service, a Christingle event and a Christmas day service, with many invited guests as all came together to celebrate the birth of Jesus Christ.

We are grateful to the teaching and leadership of the Pastor Jimmie Massie and the support provided by the Danbury Mission pastoral and administrative staff who, together with the help of numerous volunteers, have enabled all these services and activities to take place.

#### **c. Investment policy and performance**

Our reserves are such that investments other than in deposit savings accounts are not considered advisable. This situation will be reviewed on a regular basis and appropriate advice sought in the future when considered appropriate by our finance committee.

We currently maintain a savings account with Barclays Bank, Kingdom Bank and CAF Bank to make use of the protection afforded by the FSCS for our reserves.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquires the Trustees have reasonable expectation that the Charity has adequate reserves to continue in operational existence for the foreseeable future. For this reason, the going concern basis is adopted in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **b. Reserves policy**

Reserves are maintained to meet any unexpected expenditures or where an income shortfall may be identified because of a planned project or external financial change such as that brought about by the Coronavirus pandemic.

Free reserves available for use exclude restricted funds and tangible fixed assets and are regularly reviewed by the Trustees in relation to the risk of exposure to any significant loss of income or unforeseen costs. The Trustees aim to maintain free reserves at a level which equates to three months unrestricted regular expenditures after adjustment for any approved budget shortfall or specific need. Reserves of £185k would be required to ensure this criteria is met.

The Trustees consider available reserves at 31st December 2021 to be £253k an excess of approximately £68k in available reserves. In view of the current economic climate and additional costs associated with the investigations to secure new premises for City Church Chelmsford no action is considered necessary to reduce these.

The results will continue to be monitored during 2022, with actual expenditures and forecast deficits reviewed, and updated, as appropriate.

Our income continues to be mainly received from monthly standing orders, the recurrent nature of these has been considered when reviewing the adequacy of reserves and current day to day expenditure commitments.

#### **c. Financial review**

The results of the current financial year are considered to be satisfactory, with sufficient reserves, as detailed above, to ensure the Church financial stability and ability to achieve its objectives.

The statement of financial activities shows total income of £696,074. Regular monthly donations, and income from charitable activities have risen as activities have been able to reopen, including the coffee shop, as the coronavirus restrictions were eased.

Other income fell as Government grants reduced as activities returned.

Total expenditures for the year of £661,438 include the costs associated with the CAP Debt Centre opening, charitable activities restarting, and the costs associated with the new church City Church Chelmsford.

There was a net increase in funds for the year of £34,636, increasing total funds carried forward to £342,078.

#### **d. Principal funding**

The principal funding source of the charity is voluntary donations from church members.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Structure, governance and management**

##### **a. Constitution**

Danbury Mission Church is a registered charity number 1179638 and is constituted under a CIO foundation.

The church was originally founded in 1910 by William Baker.

During 2018 the church elders/trustees applied to the Charity Commissioners to formally transfer the assets, liabilities and membership of Danbury Mission Church, a charitable trust, to this new organisation. This application was granted in February 2019 with the assets, liabilities and activities being transferred from 1st March 2019.

The charitable trust, registered charity number 1122784, is now linked to Danbury Mission Church.

Danbury Mission Church currently occupies premises at 54 Maldon Road Danbury which were purchased by the Danbury Mission Property Trust in 1975. City Church Chelmsford occupies premises formerly used by the Broomfield Road Evangelical Church, which they leased from Church Growth Trust.

##### **b. Methods of appointment or election of Trustees**

The day to day running of the church is overseen by a body of church elders who are the charity's' trustees.

In accordance with the church constitution elders are reappointed every 5 years. The last election took place in May 2017.

The appointment, or reappointment, of elders is made after careful consideration of the gifts and abilities of potential candidates. The duties, responsibilities and requirements of eldership are explained and a proposal for appointment is brought with the recommendation of the existing elders to a meeting of the church members.

Church members are asked to vote on the proposed appointment and to give details of any concerns or objections which are considered carefully before any appointment is made.

##### **c. Policies adopted for the induction and training of Trustees**

Training is undertaken to ensure that all elders/trustees receive an induction on the duties, responsibilities, and liabilities of trustees under charity and church law and their role as elders in the church in accordance with the charity's constitution and statement of faith.

Potential conflicts of interest are identified by regular review of Elders other interests. Elders generally do not take part in eldership discussions or decisions on any areas where, it is considered they may have, or be seen to have, a conflict of interest.

##### **d. Staff appointments**

The church elders (trustees), in consultation with the church members, are responsible for identifying and appointing staff members including the church pastors.

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Structure, governance and management (continued)**

##### **e. Risk management**

The church undertakes regular risk assessment reviews covering, health & safety, operational property, strategic, legal, financial, insurance and employment policies. An overall review of these policies is regularly reviewed and updated. An external risk assessment was undertaken during 2018 by our insurers. The minor recommendations made have all been implemented.

Regular Fire, health and safety checks are undertaken and full third party insurance is in place to cover all church activities and property.

Risk assessment is routinely undertaken for all proposed activities as part of the planning process to ensure compliance with external and internal guidelines and objectives.

We have an ongoing commitment to safeguarding vulnerable adults and children. A formal Child and Vulnerable Adult policy has been adopted. Staff and volunteers are DBS checked in accordance with that policy which is regularly reviewed and updated in line with current recommendations. We also provide both internal and external training in this area for both staff and volunteers.

Regular external first aid training is provided to ensure staff members, and volunteers, qualifications are maintained.

The elders also seek to protect both churches from false teaching and influences. This is mitigated by embedding biblical discipleship and sound teaching within the church families and continuing to pray for unity in the gospel.

##### **f. Other matters**

The church elders (trustees) delegate the oversight of some church ministries to church leaders.

Church ministries consist of Preaching & Teaching, Pastoral & House Groups, Children's and Youth Work, Prayer, Worship & Music, Evangelism & pre Evangelism, Community Activities, Missionary, Discipleship & Training, Care & Support for those in need and church administration.

The elders will bring to the church members, at one of the church business meetings arranged each year, issues upon which their consensus is required.

Danbury Mission is an independent church, a member of the Evangelical Alliance and a member of the Fellowship of Independent Evangelical Churches (FIEC).

## DANBURY MISSION CHURCH

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Plans for future periods

- a. We will continue to support City Church Chelmsford as it seeks relocate to establish a permanent presence in central Chelmsford.
- b. Our ongoing commitment to deliver bible centred teaching to all will continue.
- c. We will encourage and support evangelism in our colleges, schools, and universities.
- d. We will continue to reach out to the local community with the gospel of Jesus Christ with regular outreach events, Christianity explored courses and Open house services.
- e. We will continue to record sermons to enable those unable to physically attend church to be able to share our bible teaching.
- f. We will continue to review the impact of the pandemic on the Churches, to ensure our services and activities are available to as many as possible, and the members of the churches and the local area are supported.
- g. We plan to continue to support the Christians Against Poverty Debt Centre in Chelmsford to help relieve the misery of poverty caused by debt.
- h. We will continue to support like minded churches throughout the country through our membership of the Fellowship of Independent Churches and to seek to share and encourage in both prayer and resources.
- i. The prayerful and financial support provided to our missionaries will continue and we will seek to maintain the closer relationships formed using Online resources.
- j. We will continue to work with and support the local Food Banks and seek ways to help our local communities initiatives and others who provide support to the vulnerable in our society.
- k. Our commitment to training young people for ministry will continue.
- l. We will seek to extend the services available at our coffee shop.
- m. We will seek to reach out and support other churches in the local area where need arises.

We look back on this period and thank God for all he has provided, we look forward to the opportunities God will give us to proclaim the Gospel of Jesus Christ and show his love and mercy to all people.

#### Trustees, Elders and Advisors

##### Church Trustees

Richard Ambor (resigned 4 April 2022)  
Robert Goodwin  
David Hartwell  
Simon Medcroft  
Stephen Rose  
Geoffrey Spence  
Neil Wallis  
James Massie

## DANBURY MISSION CHURCH

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Administrative details

Charities Commission Registration No. 1179638

Address: Danbury Mission  
54 Maldon Road  
Danbury  
Essex  
CM3 4QL

Telephone: 01245 227428

E mail: [info@danburymission.org.uk](mailto:info@danburymission.org.uk)

Web Site: [www.danburymission.org.uk](http://www.danburymission.org.uk)  
[www.citychurchchelmsford.com](http://www.citychurchchelmsford.com)

#### Staff Team at 31st December 2021

Pastor	Simon Medcroft
Assistant Pastor	Benjamin Clube
Youth Director	David Hartwell
City Church Chelmsford Pastor	Jimmie Massie
Operations Director	Owen Gillham
Administrator	Jo Dobson
CAP Debt Centre Manager	Alison Thurgood
Coffee Shop Manager	Wendy Goodwin
Assistant Coffee Shop Manager	Jonathan Paynter
Church Caretaker	Trevor Frost
Secretary to the Church Elders	Richard Ambor (voluntary) (resigned 4 April 2022)
Treasurer	Sally Harris (voluntary)

## **DANBURY MISSION CHURCH**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**David Hartwell**  
Trustee  
Date: 4 July 2022

**Geoffrey Spence**  
Trustee



## **DANBURY MISSION CHURCH**

### **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Independent examiner's report to the Trustees of Danbury Mission Church ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

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

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

## DANBURY MISSION CHURCH

### INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 5 July 2022

FCA

#### **Venthams**

Chartered Accountants  
Millhouse  
32 - 38 East Street  
Rochford  
Essex  
SS4 1DB

# DANBURY MISSION CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	620,033	620,033	609,276
Charitable activities	4	52,224	52,224	36,723
Investments	5	309	309	911
Other income	6	23,508	23,508	50,334
<b>Total income</b>		<b>696,074</b>	<b>696,074</b>	<b>697,244</b>
<b>Expenditure on:</b>				
Raising funds		60,308	60,308	38,214
Charitable activities	8	601,130	601,130	522,581
<b>Total expenditure</b>		<b>661,438</b>	<b>661,438</b>	<b>560,795</b>
<b>Net movement in funds</b>		<b>34,636</b>	<b>34,636</b>	<b>136,449</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		307,442	307,442	170,993
Net movement in funds		34,636	34,636	136,449
<b>Total funds carried forward</b>		<b>342,078</b>	<b>342,078</b>	<b>307,442</b>

# DANBURY MISSION CHURCH

## BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	52,957	37,961
		<u>52,957</u>	<u>37,961</u>
<b>Current assets</b>			
Stocks	13	6,460	6,438
Debtors	14	22,336	16,976
Cash at bank and in hand		335,546	324,867
		<u>364,342</u>	<u>348,281</u>
Creditors: amounts falling due within one year	15	(25,221)	(23,398)
<b>Net current assets</b>		<u>339,121</u>	<u>324,883</u>
<b>Total assets less current liabilities</b>		<u>392,078</u>	<u>362,844</u>
Creditors: amounts falling due after more than one year	16	(50,000)	(55,402)
<b>Total net assets</b>		<u><u>342,078</u></u>	<u><u>307,442</u></u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds	17	342,078	307,442
<b>Total funds</b>		<u><u>342,078</u></u>	<u><u>307,442</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**David Hartwell**

**Geoffrey Spence**

Date: 4 July 2022

DANBURY MISSION CHURCH

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	44,929	141,070
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(28,309)	(20,054)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	(28,309)	(20,054)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Repayments of borrowing	(5,941)	(5,638)
	<hr/>	<hr/>
<b>Net cash used in financing activities</b>	(5,941)	(5,638)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	10,679	115,378
Cash and cash equivalents at the beginning of the year	324,867	209,489
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	335,546	324,867
	<hr/>	<hr/>

## **DANBURY MISSION CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **1. General information**

The Church was registered on 22 August 2018 as a CIO with the Charity Commission under charity number 1179638. Its principal office address is 54 Maldon Road, Danbury, CM3 4QL.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Danbury Mission Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Going concern**

The Trustees are of the opinion that the charity will not be significantly affected by the pandemic caused by the coronavirus (Covid-19) and believe that the charity is a going concern. Accordingly, the Financial Statements have been prepared on that basis.

## DANBURY MISSION CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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## 2. Accounting policies (continued)

### 2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

### 2.4 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

## DANBURY MISSION CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 2. Accounting policies (continued)

##### 2.4 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

##### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Motor vehicles	- 20% straight line
Fixtures and fittings	- 20% / 33.3% straight line according to the asset concerned
Computer equipment	- 20% straight line

##### 2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.9 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 acquisition or opening of the deposit or similar account.



## **DANBURY MISSION CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **2. Accounting policies (continued)**

##### **2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### **2.11 Financial instruments**

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **2.12 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

##### **2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# DANBURY MISSION CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 3. Income from donations and legacies

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	620,033	<b>620,033</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	609,276	609,276

### 4. Income from charitable activities

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Income from charitable activities - Church activities	52,224	<b>52,224</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Church activities	36,723	36,723

### 5. Investment income

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment income - local cash	309	<b>309</b>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. Investment income (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income - local cash	911	911

**6. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Other income	8,468	<b>8,468</b>
Furlough grants received	15,040	<b>15,040</b>
<b>Total 2021</b>	<b>23,508</b>	<b>23,508</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other income	7,453	7,453
Furlough grants received	42,881	42,881
	<b>50,334</b>	<b>50,334</b>

**7. Analysis of grants**

	<b>Grants to Institutions 2021 £</b>	<b>Grants to Individuals 2021 £</b>	<b>Total funds 2021 £</b>
Grants, Church activities	85,743	18,451	<b>104,194</b>

# DANBURY MISSION CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 7. Analysis of grants (continued)

	<i>Grants to Institutions 2020 £</i>	<i>Grants to Individuals 2020 £</i>	<i>Total funds 2020 £</i>
Grants, Church activities	<u>58,341</u>	<u>13,477</u>	<u>71,818</u>

The charity has made the following material grants to institutions during the year:

<b>Name of institution</b>	<b>2021 £</b>	<b>2020 £</b>
Eurasian Ministries	8,968	8,318
Wycliffe Bible Translators	13,576	13,080
Evangelical Action Brazil	13,866	3,130
OMF International	2,793	2,600
African Inland Mission	4,059	7,523
Christian Medical Association of India	1,115	-
Christians Against Poverty	6,050	-
Hand in Hand	-	200
Friends of Vellore UK	1,115	-
Eclisa - Trinity Children's Centre SA	4,806	763
Lighthouse	955	600
Stand by ME	492	-
Samaritans Purse	13,815	-
Chelmsford CHESS	-	777
Universities and Colleges Christian Fellowship	-	8,000
Emmanuel Hospitals Association of India	1,115	-
SIM International (UK)	2,186	2,648
Fellowship of Independent Evangelical Churches	6,680	5,500
Food Pantry	2,500	1,800
Great Ormond Street Hospital	-	1,584
Other small grants to institutions	1,652	1,818
	<u>85,743</u>	<u>58,341</u>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Church activities	601,130	<b>601,130</b>
	<u>601,130</u>	<u>601,130</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Church activities	522,581	522,581
	<u>522,581</u>	<u>522,581</u>

**9. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Grant funding of activities 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Church activities	36,612	104,193	460,324	<b>601,129</b>
	<u>36,612</u>	<u>104,193</u>	<u>460,324</u>	<u>601,129</u>
	<i>Activities undertaken directly 2020 £</i>	<i>Grant funding of activities 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Church activities	26,481	71,818	424,282	522,581
	<u>26,481</u>	<u>71,818</u>	<u>424,282</u>	<u>522,581</u>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Church activities 2021 £</b>	<b>Total funds 2021 £</b>
Sunday school and youth work	8,700	<b>8,700</b>
Minibus costs	60	<b>60</b>
Church activities and events	26,474	<b>26,474</b>
Outreach	1,378	<b>1,378</b>
	<hr/>	<hr/>
<b>Total 2021</b>	<b>36,612</b>	<b>36,612</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Church activities 2020 £</i>	<i>Total funds 2020 £</i>
Sunday school and youth work	3,676	3,676
Minibus costs	208	208
Church activities and events	9,120	9,120
Outreach	13,477	13,477
	<hr/>	<hr/>
	<b>26,481</b>	<b>26,481</b>
	<hr/> <hr/>	<hr/> <hr/>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Church activities 2021 £</b>	<b>Total funds 2021 £</b>
Staff costs	312,747	<b>312,747</b>
Depreciation	13,273	<b>13,273</b>
Training	4,596	<b>4,596</b>
Premises costs	69,449	<b>69,449</b>
Postage and stationery	3,068	<b>3,068</b>
Advertising	542	<b>542</b>
Telephone	4,616	<b>4,616</b>
Equipment, repairs and software	13,586	<b>13,586</b>
Books	703	<b>703</b>
Legal and professional fees	31,201	<b>31,201</b>
Loan interest and bank charges	2,139	<b>2,139</b>
Travel and expenses	1,599	<b>1,599</b>
Loss on disposal of fixed assets	(85)	<b>(85)</b>
Sundry	(2)	<b>(2)</b>
Governance costs	2,892	<b>2,892</b>
<b>Total 2021</b>	<u>460,324</u>	<u><b>460,324</b></u>

# DANBURY MISSION CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 9. Analysis of expenditure by activities (continued)

#### Analysis of support costs (continued)

	<i>Church activities 2020 £</i>	<i>Total funds 2020 £</i>
Staff costs	331,217	331,217
Depreciation	8,186	8,186
Training	470	470
Premises costs	49,470	49,470
Postage and stationery	3,426	3,426
Advertising	1,111	1,111
Telephone	5,049	5,049
Equipment, repairs and software	14,051	14,051
Books	871	871
Legal and professional fees	3,536	3,536
Loan interest and bank charges	2,046	2,046
Travel and expenses	1,632	1,632
Loss on disposal of fixed assets	430	430
Sundry	33	33
Governance costs	2,754	2,754
	<u>424,282</u>	<u>424,282</u>

### 10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,892 (2020 - £2,754).

### 11. Staff costs

	<i>2021 £</i>	<i>2020 £</i>
Wages and salaries	302,745	298,538
Social security costs	18,647	19,792
Contribution to defined contribution pension schemes	31,779	33,401
	<u>353,171</u>	<u>351,731</u>



# DANBURY MISSION CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

### 11. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	19	22

No employee received remuneration amounting to more than £60,000 in either year.

In addition to paid positions, a significant number of members give generously of their time and skills, to help run the church, as volunteers.

### 12. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	850	22,444	27,765	51,059
Additions	-	2,049	26,260	28,309
Disposals	-	-	(64)	(64)
At 31 December 2021	850	24,493	53,961	79,304
<b>Depreciation</b>				
At 1 January 2021	128	6,576	6,394	13,098
Charge for the year	170	4,760	8,343	13,273
On disposals	-	-	(24)	(24)
At 31 December 2021	298	11,336	14,713	26,347
<b>Net book value</b>				
At 31 December 2021	552	13,157	39,248	52,957
At 31 December 2020	722	15,868	21,371	37,961

### 13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	6,460	6,438

DANBURY MISSION CHURCH

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Debtors

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	7,412	1,127
Prepayments and accrued income	8,361	7,386
Tax recoverable	6,563	5,899
Grants receivable	-	2,564
	<u>22,336</u>	<u>16,976</u>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**15. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>5,378</b>	5,917
Trade creditors	<b>2,809</b>	4,617
Other taxation and social security	<b>5,896</b>	5,989
Other creditors	<b>2,466</b>	2,195
Accruals and deferred income	<b>8,672</b>	4,680
	<b>25,221</b>	23,398

**16. Creditors: Amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	-	5,402
Other creditors	<b>50,000</b>	50,000
	<b>50,000</b>	55,402

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Church Plant Fund	39,115	3,394	(52,428)	9,919	-
Missions	12,076	57,957	(58,187)	382	12,228
Waterfront Development	-	38,449	(28,789)	(6,657)	3,003
	<u>51,191</u>	<u>99,800</u>	<u>(139,404)</u>	<u>3,644</u>	<u>15,231</u>
<b>General funds</b>					
General Fund	<u>256,251</u>	<u>596,273</u>	<u>(522,033)</u>	<u>(3,644)</u>	<u>326,847</u>
<b>Total Unrestricted funds</b>	<u><u>307,442</u></u>	<u><u>696,073</u></u>	<u><u>(661,437)</u></u>	<u><u>-</u></u>	<u><u>342,078</u></u>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Church Plant Fund	64,767	13,411	(39,063)	-	39,115
Missions	6,265	31,513	(21,422)	(4,280)	12,076
Pastoral Housing Assistance	66,456	-	-	(66,456)	-
	<u>137,488</u>	<u>44,924</u>	<u>(60,485)</u>	<u>(70,736)</u>	<u>51,191</u>
<b>General funds</b>					
General Fund	<u>33,505</u>	<u>652,321</u>	<u>(500,311)</u>	<u>70,736</u>	<u>256,251</u>
<b>Total Unrestricted funds</b>	<u>170,993</u>	<u>697,245</u>	<u>(560,796)</u>	<u>-</u>	<u>307,442</u>

The restricted funds comprise:

The building fund was established to receive funds specifically for the extension and renovation of the building and has been used towards the repayment of the loan relating to those works.

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 December 2021 £</b>
Designated funds	51,191	99,800	(139,404)	3,644	15,231
General funds	256,251	596,273	(522,033)	(3,644)	326,847
	<u>307,442</u>	<u>696,073</u>	<u>(661,437)</u>	<u>-</u>	<u>342,078</u>

**Summary of funds - prior year**

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds	137,488	44,924	(60,485)	(70,736)	51,191
General funds	33,505	652,321	(500,311)	70,736	256,251
	<u>170,993</u>	<u>697,245</u>	<u>(560,796)</u>	<u>-</u>	<u>307,442</u>

**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	52,957	<b>52,957</b>
Current assets	364,342	<b>364,342</b>
Creditors due within one year	(25,221)	<b>(25,221)</b>
Creditors due in more than one year	(50,000)	<b>(50,000)</b>
<b>Total</b>	<u>342,078</u>	<u><b>342,078</b></u>

**DANBURY MISSION CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**20. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<b>34,636</b>	136,449
<b>Adjustments for:</b>		
Depreciation charges	<b>13,273</b>	8,306
Loss on the sale of fixed assets	<b>40</b>	430
Increase in stocks	<b>(22)</b>	(297)
Increase in debtors	<b>(5,360)</b>	(690)
Increase/(decrease) in creditors	<b>2,362</b>	(3,128)
<b>Net cash provided by operating activities</b>	<b>44,929</b>	141,070

**21. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	<b>335,546</b>	324,867
<b>Total cash and cash equivalents</b>	<b>335,546</b>	324,867

**22. Analysis of changes in net debt**

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	<b>324,867</b>	<b>10,679</b>	<b>335,546</b>
Debt due within 1 year	<b>(5,917)</b>	<b>539</b>	<b>(5,378)</b>
Debt due after 1 year	<b>(5,402)</b>	<b>5,402</b>	<b>-</b>
	<b>313,548</b>	<b>16,620</b>	<b>330,168</b>

## DANBURY MISSION CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 23. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £31,779 (2020: £33,401). Contributions totalling £851 (2020: £653) were payable to the fund at the balance sheet date and are included in creditors.

#### 24. Related party transactions

During the period trustees and related parties gave a total of £40,400 (2020: £33,641) in donations to the charity.

During the period, 5 trustees received reimbursement of expenses amounting to £2,191 (2020: £3,354).

During the period 3 trustees (S Medcroft, D Hartwell, J Massie) received remuneration for their roles as Pastors, and a number of related parties received remuneration for their roles within administration and cleaning as follows :-

Wages - £116,091 (2020: £114,719)  
Pension contributions - £19,608 (2020: £19,784)  
Benefits in kind - £3,145 (2020: £1,677)  
Rental contributions - £32,604 (2020: £24,134)  
College, training fees and sponsorship - £NIL (2020: £2,187)  
Council tax and telephone - £3,162 (2020: £3,693)

The authority for the remuneration of trustees can be found in the Constitution of the Charity.