

Charity registration number: 1181444

Jubilee Church (ACM)

Annual Report and Financial Statements

for the Year Ended 30 June 2021

Jubilee Church (ACM)

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Jubilee Church (ACM)

Reference and Administrative Details

Trustees	Russel Whittaker
	Derrick Simpson
	Jaimie Lord
	Hannah Sanjose
Charity Registration Number	1181444
Principal Office	Jubilee Church Life Centre 1-5 London Road Grantham NG31 6EY
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2, North West 41, Talbot Street Nottingham NG1 5GL

Jubilee Church (ACM)

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2021.

Objectives and activities

Objects and aims

To advance the Christian faith in Lincolnshire and in such other parts of the United Kingdom or the world as the charity Trustees may from time to time decide, and, to relieve persons who are in need by way of hardship, ill-health or distress in Lincolnshire and in such other parts of the United Kingdom or the world as the charity trustees may from time to time decide

Objectives, strategies and activities

The charity promotes the good news about Jesus and the love of God both in words and action.

Public benefit

The church meets every week on a Sunday and there are a variety of midweek activities for adults, youth and children. These activities range from seeking to help the local community through a range of good works such as providing a drop in & support space, to bible study and teaching aimed at deepening the understanding of the Christian faith.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Jubilee Church (ACM)

Trustees' Report

Achievements and performance

The Coronavirus pandemic continued to cause disruption to us as a charity and to the activities that we run with many of them being stopped for a large proportion of the year. We continued to hold Sunday services and mid-week prayer and bible study groups by moving online. Our centre remained closed which has been a huge hit to our income that we receive from the letting out of rooms. Staff were furloughed for a large proportion of the year.

At the start of October 2020, we brought the church services back in person running a hybrid style service, however just 5 weeks later we had to close our in-person gatherings once more and return to online services following the advice given regarding the coronavirus pandemic. Our main services remained online until the beginning of May 2021.

Despite this challenge the church has continued to flourish with prayer groups and bible studies running online and upon the return to in person gatherings we have seen growth in the number of people attending.

Existing projects have continued to run this year despite the challenges faced with new ones beginning.

Live Sound Take 2 project has continued to be a success with sessions running online throughout the pandemic online using Zoom, Facebook and YouTube. In person sessions re-started June 2021.

The Controlling Migration Fund which was run in partnership with SKDC finished during the financial year.

During the pandemic we were successful in securing funding that enabled us to set up our Community Help Fund and support those effected by the pandemic. This fund allowed us to purchase food, toiletries, and food vouchers to distribute to those in need within our community as well as provide support such as basic IT lessons and CV writing to members of our community. We have also been supported in this with food donation from local supermarkets. Key funding was received from National Lottery Community Fund, Lincolnshire Community Foundation with additional funding received from other sources

The Engage Project began in April 2021. This is funded by the The National Lottery community Fund and will run for 5 years. The aim of this project is to reach out to members of our migrant community to support their integration into the community. This is done by providing a number of activities including a café where people can come and chat and meet others in a friendly, safe environment, providing English lessons for those who's English is not their first language, running a toddler group and holding community events such as Celebrate the Nations party. This fund also allows project staff to carry out home visits to those more isolated or unsure of mixing with others within the community. We will also host a number of forums working alongside other agencies including the local council to see how we can effectively serve and support our local migrant community.

Funding has been received from Peoples Postcode Lottery and The Evan Cornish Foundation to enable us to run Create & Share 2 project. This project will not start until September 2021.

Co-Operative stores selected us as one of their local charities of the year and we have received donations from their shoppers throughout the year through their token system.

We hold a "Tasty Treats Cafe" within the Centre on two mornings a week, in partnership with Grantham Additional Needs Federation (GANF). The project offers major opportunities for young people with learning difficulties to integrate into the community and acquire new skills in catering and public service. Whilst this has been unable to run during the year, the relationship with GANF has remained and we are planning for this to re-start September 2021

Jubilee Church (ACM)

Trustees' Report

Our Parent and Toddler group been unable to run for the majority of the year. It re-opened in June 2021 using a booking system, with restrictions on the numbers of those able to attend. This proved as popular as ever and became booked up very quickly.

The charity is increasingly dependent on its volunteers. These come from a wide spectrum of society and represent all age groups, ethnic and socioeconomic backgrounds. The charity has received much help and support from Lincolnshire Community Volunteer Service (LCVS) and Voluntary Centre Services (VCS) for the training and development of volunteers. With this support the charity has been able to maintain a volunteer workforce of over 50 people this year.

Despite the restrictions of lockdown the church has continued to grow and adapt to a new way of doing life online. Links with other local churches have continued.

The trustees continue to meet regularly

Financial review

Policy on reserves

The charity will hold a minimum of 3 months budgeted funds in reserves.

Our policy is to retain sufficient reserves

- To ensure that the charity has sufficient funds to meet its financial commitments;
- To demonstrate that the charity is sustainable into the future;
- To ensure that the charity is able to manage future unforeseen financial difficulties;
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the charity unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given.

Structure, governance and management

Nature of governing document

The CIO Foundation is operated under the rules of its constitution adopted 7/1/2019.

Recruitment and appointment of trustees

New trustees are appointed when a suitable person is found and when they are willing to undertake the position. They are then appointed by a full meeting of the trustees.

Major risks and management of those risks

Financial risks

The Trustees do not foresee any financial risks for the coming year.

Jubilee Church (ACM)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 23/03/2022 and signed on its behalf by:



Derrick Simpson
Trustee

Jubilee Church (ACM)

Independent Examiner's Report to the trustees of Jubilee Church (ACM)

Independent examiner's report to the trustees of Jubilee Church (ACM)

I report to the trustees on my examination of the accounts of Jubilee Church (ACM) (the Charity) for the year ended 30 June 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 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 all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2, North West
41, Talbot Street
Nottingham
NG1 5GL

Date: 24/2/2022

Jubilee Church (ACM)

Statement of Financial Activities for the Year Ended 30 June 2021

	Note	Unrestricted £	Restricted £	Total 30 June 2021 £
Income and Endowments from:				
Donations and legacies	2	50,383	-	50,383
Charitable activities	3	855	164,209	165,064
Investment income	4	9	-	9
Total Income		<u>51,247</u>	<u>164,209</u>	<u>215,456</u>
Expenditure on:				
Charitable activities	5	<u>(93,529)</u>	<u>(109,615)</u>	<u>(203,144)</u>
Total Expenditure		<u>(93,529)</u>	<u>(109,615)</u>	<u>(203,144)</u>
Net (expenditure)/income		(42,282)	54,594	12,312
Gross transfers between funds		<u>10,970</u>	<u>(10,970)</u>	<u>-</u>
Net movement in funds		(31,312)	43,624	12,312
Reconciliation of funds				
Total funds brought forward		<u>1,091,913</u>	<u>108,237</u>	<u>1,200,150</u>
Total funds carried forward	12	<u><u>1,060,601</u></u>	<u><u>151,861</u></u>	<u><u>1,212,462</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

	Note	Unrestricted £	Restricted £	Total 30 June 2020 £
Income and Endowments from:				
Donations and legacies	2	1,156,820	-	1,156,820
Charitable activities	3	19,649	163,310	182,959
Investment income	4	35	-	35
Total Income		<u>1,176,504</u>	<u>163,310</u>	<u>1,339,814</u>
Expenditure on:				
Charitable activities	5	<u>(71,415)</u>	<u>(68,249)</u>	<u>(139,664)</u>
Total Expenditure		<u>(71,415)</u>	<u>(68,249)</u>	<u>(139,664)</u>
Net income		1,105,089	95,061	1,200,150
Gross transfers between funds		<u>(13,176)</u>	<u>13,176</u>	<u>-</u>
Net movement in funds		<u>1,091,913</u>	<u>108,237</u>	<u>1,200,150</u>
Reconciliation of funds				
Total funds carried forward	12	<u><u>1,091,913</u></u>	<u><u>108,237</u></u>	<u><u>1,200,150</u></u>

The notes on pages 9 to 19 form an integral part of these financial statements.

Jubilee Church (ACM)

(Registration number: 1181444)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	1,045,657	1,051,860
Current assets			
Debtors	9	4,183	3,300
Cash at bank and in hand	10	163,582	146,323
		167,765	149,623
Creditors: Amounts falling due within one year	11	(960)	(1,333)
Net current assets		166,805	148,290
Net assets		1,212,462	1,200,150
Funds of the charity:			
Restricted income funds			
Restricted funds	12	151,861	108,237
Unrestricted income funds			
Unrestricted funds		1,060,601	1,091,913
Total funds	12	1,212,462	1,200,150

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on ~~23/03/2022~~ and signed on their behalf by:


Jaimie Lord
Trustee

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Jubilee Church (ACM) 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 notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & equipment	Straight line 33.3%

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

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

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

Cash and cash equivalents

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

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	-	-	1,067,874
Donations from individuals	41,143	41,143	88,946
Grants, including capital grants;			
Government grants	9,240	9,240	-
	50,383	50,383	1,156,820

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Grants & donations	-	164,209	164,209
Lettings	855	-	855
	855	164,209	165,064

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Grants & donations	-	131,537	131,537
Lettings	6,149	-	6,149
Non profit income	13,500	-	13,500
Opening balance transfer	-	31,773	31,773
	<u>19,649</u>	<u>163,310</u>	<u>182,959</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>9</u>	<u>9</u>	<u>35</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
General maintenance & servicing	813	-	813	3,427
Discipleship	-	-	-	124
Administration & office costs	7,400	201	7,601	5,351
Wages, NI & pension	65,314	-	65,314	45,010
Gifts	7,454	-	7,454	5,170
Grant expenditure	-	109,414	109,414	64,077
Utilities	4,959	-	4,959	4,012
Prayer room	-	-	-	4,922
Conference tickets external	-	-	-	200
Worship & church costs	982	-	982	753
Travel	404	-	404	415
Depreciation	<u>6,203</u>	<u>-</u>	<u>6,203</u>	<u>6,203</u>
	<u>93,529</u>	<u>109,615</u>	<u>203,144</u>	<u>139,664</u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

6 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	Year ended 30 June 2021	7 January 2019 to 30 June 2020
	£	£
Independent examination	800	800
	<u>800</u>	<u>800</u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 July 2020	-	18,628	18,628
Additions	1,039,435	-	1,039,435
At 30 June 2021	1,039,435	18,628	1,058,063
Depreciation			
At 1 July 2020	-	6,203	6,203
Charge for the year	-	6,203	6,203
At 30 June 2021	-	12,406	12,406
Net book value			
At 30 June 2021	1,039,435	6,222	1,045,657
At 30 June 2020	-	12,425	12,425

9 Debtors

	2021 £	2020 £
Trade debtors	183	3,300
Other debtors	4,000	-
	4,183	3,300

10 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	30	30
Cash at bank	163,552	146,293
	163,582	146,323

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	960	1,333

12 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2021 £
Unrestricted funds					
<i>General</i>					
General	1,091,913	51,247	(93,529)	10,970	1,060,601
Restricted funds					
Live Sound Take 2	13,418	51,921	(42,983)	-	22,356
Create and Share	3,476	-	-	(3,476)	-
C-M fund (SKDC)	9,930	-	(2,436)	(7,494)	-
Community Help Project	47,546	56,884	(55,651)	-	48,779
Pray room	2,354	-	-	-	2,354
Catalyst (Youth)	1,000	-	-	-	1,000
Engage	-	34,214	(8,545)	-	25,669
Building fund	12,494	-	-	-	12,494
Children's Worker Salary Fund (Harrison)	18,019	-	-	-	18,019
Create and Share 2	-	20,590	-	-	20,590
Rank Fund	-	600	-	-	600
Total restricted funds	<u>108,237</u>	<u>164,209</u>	<u>(109,615)</u>	<u>(10,970)</u>	<u>151,861</u>
Total funds	<u><u>1,200,150</u></u>	<u><u>215,456</u></u>	<u><u>(203,144)</u></u>	<u><u>-</u></u>	<u><u>1,212,462</u></u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2020 £
Unrestricted funds				
<i>General</i>				
General	1,176,504	(71,415)	(13,176)	1,091,913
Restricted				
Live Sound Take 2	33,402	(19,984)	-	13,418
Junior Live Sound	(8,824)	(4,352)	13,176	-
Create and Share	7,305	(3,829)	-	3,476
C-M fund (SKDC)	18,358	(8,428)	-	9,930
Community Help Project	74,280	(26,734)	-	47,546
Pray room	7,276	(4,922)	-	2,354
Catalyst (Youth)	1,000	-	-	1,000
Building fund	12,494	-	-	12,494
Children's Worker Salary Fund (Harrison)	18,019	-	-	18,019
Total restricted funds	<u>163,310</u>	<u>(68,249)</u>	<u>13,176</u>	<u>108,237</u>
Total funds	<u><u>1,339,814</u></u>	<u><u>(139,664)</u></u>	<u><u>-</u></u>	<u><u>1,200,150</u></u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

The specific purposes for which the funds are to be applied are as follows:

Live Sound Take 2 - This project aims to reach disadvantaged young people aged 11-18 years engaging them through music by providing free music tuition, a safe place to come and hang out as well as pastoral support.

Junior Live Sound - This project works with disadvantaged children aged 8 -11 years by providing free music tuition and pastoral support.

Create & Share (Junior & Senior) - This project works with disadvantaged children aged 8 -11 years & disadvantaged young people aged 11-18 years by providing an opportunity to learn how to use filming and photography equipment.

C-M Fund (SKDC) - This project aims to assist the local migrant community integrate by way of providing free English lessons, toddler groups and children's activities.

Controlling Migration Fund - This projects aims to work alongside and assist the local migrant community to integrate by way of providing free English lessons and support with citizenship examinations.

Community Help Fund - This was set up to provide support to those within the community who were found to be in need due to the effects of the Coronavirus pandemic. The main support provided has been with food deliveries and food vouchers.

Prayer room Fund - The financing of the final building renovations creating a prayer space for the church community to use.

Engage Fund - This projects aims to work alongside and assist the local migrant community to integrate into community.

Rank Fund - To improve lighting in the young peoples activity room.

The transfer from the Create & Share fund and the C-M Fund (SKDC)) to the General fund relates to activities which have ceased, and the release of any restrictions on the use of these funds.

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2021 £
Tangible fixed assets	1,045,657	-	1,045,657
Current assets	15,904	151,861	167,765
Current liabilities	(960)	-	(960)
Total net assets	<u>1,060,601</u>	<u>151,861</u>	<u>1,212,462</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2020 £
Tangible fixed assets	1,051,860	-	1,051,860
Current assets	41,386	108,237	149,623
Current liabilities	(1,333)	-	(1,333)
Total net assets	<u>1,091,913</u>	<u>108,237</u>	<u>1,200,150</u>

14 Related party transactions

During the year the charity made the following related party transactions:

Nicci Whittaker

Nicci Whittaker's husband Russel Whittaker and sister in law Hannah Sanjose are trustees.

Nicci Whittaker receives a salary for her role as finance worker and project worker. During the accounting period she received £36,257

At the balance sheet date the amount due to/from Nicci Whittaker was £Nil (2020 - £Nil).

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2021

15 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	63,251	40,506
Pension costs	<u>2,063</u>	<u>4,504</u>
	<u>65,314</u>	<u>45,010</u>

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

	30 June 2021 No	30 June 2020 No
Average numbers of persons employed	<u>4</u>	<u>4</u>

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £4,815 (2020 - £4,504).

No employee received emoluments of more than £60,000 during the year

16 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Russel Whittaker

Russel Whittaker received remuneration of £32,524 (2020: £20,332) during the year.

Salary for Ministry work.

Hannah Sanjose

Hannah Sanjose received remuneration of £1,744 (2020: £5,122) during the year.

Salary for project work.