

Charity registration number: 1181444

Jubilee Church (ACM)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

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

Jubilee Church (ACM)

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Jubilee Church (ACM)

Reference and Administrative Details

Trustees	Russel Whittaker
	Derrick Simpson
	Jaimie Lord
	Hannah Sanjose
	Peter Phillips
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 2022.

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 (continued)

Achievements and performance

The church meets weekly on a Sunday for our main service and has seen significant growth both in the physical and spiritual sense. Prayer groups and several home groups were launched during the year.

Existing projects have continued to run this year with new ones beginning and long standing projects coming to an end.

Live Sound Take 2 project has continued to be a huge success entering it's 5th and final year of funding. Due to the overwhelming success of this project, the Trustees and Senior Leadership are currently in the process of applying for funding to keep it going once the current funding ends.

Our Community Help Fund continued to support those still effected by the after-effects of pandemic. We continue to be supported in this with food donation from local supermarkets which we collect daily and distribute to those in need.

The Engage Project which began in April 2021 is in its 2nd year of running and is proving extremely successful. This is funded by the The National Lottery community Fund and will run for 5 years in total. The aim of this project is to reach out to members of our migrant community, supporting 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.

The war in Ukraine has led to many Ukrainian families being re-homed in our locality. Through the existing work we do within the local community we quickly became a hub for them and have since received additional funding to the Engage project to work with and support Ukrainian families displaced by the war.

During this year our Café sessions have expanded. Shine have funded us to run a Chat café which provides space for those struggling with their mental health to come in and receive support and friendship and LNER have funded us to run an Open door Café for 1 year providing further support to more members of our community. All of our cafes have been extremely popular and well attended by members of our community. They go beyond serving tea and coffee, often incorporating craft, baking and music activities.

In addition to our cafes, we continue to hold a "Tasty Treats Coffee morning" within the Centre on two mornings a week. This is run 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.

Our Parent and Toddler group has continued to run through the year one morning a week and is well attended.

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 60 people this year.

Jubilee Church (ACM)

Trustees' Report (continued)

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.

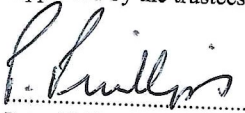
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 26/04/23 and signed on its behalf by:



Peter Phillips
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 2022.

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, FAIA, 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: 27/4/2023

Jubilee Church (ACM)

Statement of Financial Activities for the Year Ended 30 June 2022

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	58,673	-	58,673
Charitable activities	3	39,506	146,941	186,447
Investment income	4	23	-	23
Total Income		<u>98,202</u>	<u>146,941</u>	<u>245,143</u>
Expenditure on:				
Charitable activities	5	(120,252)	(131,890)	(252,142)
Total Expenditure		<u>(120,252)</u>	<u>(131,890)</u>	<u>(252,142)</u>
Net (expenditure)/income		(22,050)	15,051	(6,999)
Gross transfers between funds		46,782	(46,782)	-
Net movement in funds		24,732	(31,731)	(6,999)
Reconciliation of funds				
Total funds brought forward		<u>1,060,601</u>	<u>151,861</u>	<u>1,212,462</u>
Total funds carried forward	12	<u>1,085,333</u>	<u>120,130</u>	<u>1,205,463</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 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	(93,529)	(109,615)	(203,144)
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		10,970	(10,970)	-
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>1,060,601</u>	<u>151,861</u>	<u>1,212,462</u>

The notes on pages 9 to 18 form an integral part of these financial statements.
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Jubilee Church (ACM)
(Registration number: 1181444)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	1,039,435	1,045,657
Current assets			
Debtors	9	13,061	4,183
Cash at bank and in hand	10	<u>156,111</u>	<u>163,582</u>
		169,172	167,765
Creditors: Amounts falling due within one year	11	<u>(3,144)</u>	<u>(960)</u>
Net current assets		<u>166,028</u>	<u>166,805</u>
Net assets		<u>1,205,463</u>	<u>1,212,462</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	120,130	151,861
Unrestricted income funds			
Unrestricted funds		<u>1,085,333</u>	<u>1,060,601</u>
Total funds	12	<u>1,205,463</u>	<u>1,212,462</u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 28/04/23 and signed on their behalf by:



Jaimie Lord
Trustee

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022

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 early 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 2022 (continued)

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

Furniture & equipment

Depreciation method and rate

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 2022 (continued)

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 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	58,673	58,673	41,143
Grants, including capital grants;			
Government grants	-	-	9,240
	<u>58,673</u>	<u>58,673</u>	<u>50,383</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Grants & donations	-	146,941	146,941
Lettings	39,245	-	39,245
Non profit income	261	-	261
	<u>39,506</u>	<u>146,941</u>	<u>186,447</u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

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

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	23	23	9
	<u>23</u>	<u>23</u>	<u>9</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
General maintenance & servicing	4,972	-	4,972	813
Discipleship	183	-	183	-
Administration & office costs	8,100	-	8,100	7,601
Wages, NI & pension	85,423	77,983	163,406	65,314
Gifts	6,459	-	6,459	7,454
Grant expenditure	-	53,530	53,530	109,414
Utilities	5,874	-	5,874	4,959
Prayer room	-	377	377	-
Conference tickets external	20	-	20	-
Worship & church costs	2,612	-	2,612	982
Travel	387	-	387	404
Depreciation	6,222	-	6,222	6,203
	<u>120,252</u>	<u>131,890</u>	<u>252,142</u>	<u>203,144</u>

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:

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

	2022 £	2021 £
Independent examination	825	800
	<u>825</u>	<u>800</u>

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 2021	1,039,435	18,628	1,058,063
At 30 June 2022	<u>1,039,435</u>	<u>18,628</u>	<u>1,058,063</u>
Depreciation			
At 1 July 2021	-	12,406	12,406
Charge for the year	<u>-</u>	<u>6,222</u>	<u>6,222</u>
At 30 June 2022	<u>-</u>	<u>18,628</u>	<u>18,628</u>
Net book value			
At 30 June 2022	<u>1,039,435</u>	<u>-</u>	<u>1,039,435</u>
At 30 June 2021	<u>1,039,435</u>	<u>6,222</u>	<u>1,045,657</u>

9 Debtors

	2022 £	2021 £
Trade debtors	13,061	183
Other debtors	<u>-</u>	<u>4,000</u>
	<u>13,061</u>	<u>4,183</u>

10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	30	30
Cash at bank	<u>156,081</u>	<u>163,552</u>
	<u>156,111</u>	<u>163,582</u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	2,154	-
Other creditors	990	960
	<u>3,144</u>	<u>960</u>

12 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
Unrestricted funds					
<i>General</i>					
General	1,060,601	98,202	(120,252)	46,782	1,085,333
Restricted funds					
Live Sound Take 2	22,356	53,003	(56,023)	(14,480)	4,856
Community Help Project	48,779	-	(3,609)	(20,160)	25,010
Pray room	2,354	-	(377)	-	1,977
Catalyst (Youth)	1,000	-	-	-	1,000
Engage	25,669	60,625	(48,355)	(7,461)	30,478
Building fund	12,494	-	-	-	12,494
Children's Worker Salary Fund (Harrison)	18,019	-	-	-	18,019
Create and Share 2	20,590	1,426	(5,262)	-	16,754
Rank Fund	600	-	(349)	-	251
Shine	-	10,000	(6,664)	(3,336)	-
Refugee Support	-	10,484	(7,399)	(320)	2,765
LNER	-	6,403	(3,355)	(1,025)	2,023
L C Youth	-	5,000	(497)	-	4,503
Total restricted funds	<u>151,861</u>	<u>146,941</u>	<u>(131,890)</u>	<u>(46,782)</u>	<u>120,130</u>
Total funds	<u>1,212,462</u>	<u>245,143</u>	<u>(252,142)</u>	<u>-</u>	<u>1,205,463</u>

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

	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
<i>Restricted</i>					
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 2022 (continued)

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.

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.

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.

Shine Fund - This projects aims to work those suffering with their mental health offering a place to come, meet with other people and receive support.

LNER Fund - This projects aims to work those suffering with isolation and mental health problems offering a place to come, meet with other people and take part in activities.

Refugee Support - This project supports refugees in the area.

LNER - Supports the running costs of one of our community hub cafes

The transfer from the restricted funds to the General fund represents the contribution towards letting costs incurred by the restricted funds.

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

13 Analysis of net assets between funds

	Unrestricted funds Designated £	Restricted funds £	Total funds at 30 June 2022 £
Tangible fixed assets	1,039,435	-	1,039,435
Current assets	49,042	120,130	169,172
Current liabilities	(3,144)	-	(3,144)
Total net assets	<u>1,085,333</u>	<u>120,130</u>	<u>1,205,463</u>
	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>

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 £46,029
 At the balance sheet date the amount due to/from Nicci Whittaker was £Nil (2021 - £Nil).

Hannah San Jose

Trustee Hannah San Jose was paid £21,063 for her work with our Migrant community through funding received.
 She was not paid for her services as a Trustee.
 At the balance sheet date the amount due to/from Hannah San Jose was £Nil (2021 - £Nil).

Jubilee Church (ACM)

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

15 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	152,178	63,251
Social security costs	8,998	-
Pension costs	2,230	2,063
	<u>163,406</u>	<u>65,314</u>

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

	2022 No	2021 No
Average numbers of persons employed	<u>7</u>	<u>4</u>

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,230 (2021 - £4,815).

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 £38,778 (2021: £32,524) during the year.

Salary for Ministry work.

Hannah Sanjose

Hannah Sanjose received remuneration of £21,063 (2021: £1,744) during the year.

Salary for project work.