

YAPTON FREE CHURCH

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2021

YAPTON FREE CHURCH

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YAPTON FREE CHURCH

CHARITY INFORMATION

TRUSTEES

Nigel Hodson
Gerald Sercombe
Hugo Van Driel (Chairman)

CORRESPONDENCE ADDRESS

C/O: 2 Culimore Road
West Wittering
West Sussex
PO20 8HB

TRUST DEED

Dated 27 November 1999

REGISTERED NUMBER

1184673

BANKERS

Lloyds Bank
41-43 South Street
Worthing
West Sussex
BN11 3AY

INDEPENDENT EXAMINER

P J Fry FMAAT
Emjay Associates Limited
Licensed Accountants
AD5 Littlehampton Marina
Ferry Rd Littlehampton
West Sussex
BN17 5DS

YAPTON FREE CHURCH
TRUSTESS REPORT for the year ended 31 March 2021

The Trustees present their report and accounts for the year ended 31 March 2021:-

CONSTITUTION, OBJECTS and POLICIES

Yapton Free Church is constituted by Trust Deed dated 27 November 1999 and its objects are to:-

- i) advance the Christian faith in Yapton and in all the world
- ii) relieve persons in conditions of need or hardship, the aged and those suffering from sickness, and the distress caused thereby.
- iii) promote and fulfil such other charitable purposes beneficial to the community of Yapton, and worldwide.

ELDERS/TRUSTEES

The present Elders and other Trustees are shown on page 2.

Appointment of Trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising during the year as a result of resignation or death of an existing trustee.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are required under the Charities Act 2011 to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements the Trustees should follow best practice and:

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

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

Yapton Free Church Business Report 2020 - 2021

It was the beginning of March 2020. We had just returned from an exciting Mission trip to Nepal, when Parliament announced that we were about to go into our first UK Covid-related lockdown. All Yapton Free Church (YFC) meetings would for the foreseeable future be on Zoom or cancelled.

The Old Church Building (OCB) became our recording studio with cameras, audio equipment and Ben and Anna working overtime to make sure that everyone could participate in 'Life' Church meetings from the comfort of their homes. Church members seemed to really appreciate the personal interaction that the zoom meetings provided. It also enabled us to invite international speakers to our YFC meetings. John Amott, Dan Slate and Ken Gott being some of the globally recognized revival preachers. Throughout the year we were able to hold our meetings in various locations; The back lawn of the OCB, Yapton Village Green, The Flying Fortress (a Children's play zone) and a field at Riverwood in Walberton.

Local outreach

As we became aware that many local villagers were struggling with the lockdown, we started to develop an outreach strategy. Anna organized a team that offered practical help and social support to elderly and other people in need. Food was being distributed, people were visited and received regular phone calls. A music groups sang outside one of the local retirement complexes.

With kind permission of Dereck Michelle Page (owners of Riverwood), we hosted three family friendly drive-inn movie nights in September and December. The movie 'Elf' needed to be shown on two consecutive evenings to facilitate all the cars. Many thanks to Mark Rowlands and Alex for supplying the large screen, sound equipment and working many long hours to make events so successful. The week before Christmas Mark supplied us with a mobile stage and sound equipment for a Carol service on Yapton Village Green. Free hot drinks and mince pies were enjoyed by everyone, thanks to Gerald Sercombe and the YFC living van team.

Parents and Toddlers

Parents and Toddlers were able to meet during certain times of the year, offering a much needed point of contact to parents with new babies or pre-school children.

School Assemblies

School assemblies became a new challenge as children were no longer able to meet in school halls. We began by doing AI-fresco assemblies on play grounds or school playing fields. We also filmed several presentations in different outside locations, which were made available on YouTube for schools to access.

Mission Projects

Thanks to Zoom and other forms of modern technology we were able to keep in contact with all our projects and connections in Nepal, South Africa, Mongolia, The Netherlands and Spain. We are looking forward to start travelling again in 2022.

Youth- and children's work

Our youth- and children's work continued albeit in a limited form. Again, many zoom meetings as well as meeting in person when restrictions allowed.

In summary

Although 2020-2021 has been difficult for many people, we at YFC have experienced encouragement in many ways. The Alpha course, which ran either on zoom or live, brought many people to faith. We saw an increase in numbers during our Sunday gatherings. The OCB kitchen extension project was completed and fully paid for, thanks to many generous gifts of YFC members and successful grant applications.

Many thanks to all the members of YFC for supporting the vision; to the leadership team for standing with us and pioneering during this challenging time in history; and most of all to our mighty God; Father, Son and Holy Spirit, for being our Rock.

YAPTON FREE CHURCH

TRUSTEES REPORT for the year ended 31 March 2021

It is our intention to continue to develop the many activities of the church in the coming year

PUBLIC BENEFIT

The Trustees have had due regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

The trustees strongly believe that the holding of services of worship of God and the Lord Jesus Christ, preaching and expounding the Word of God, the Bible, holding classes for the instruction of adults and children in the Word of God, and providing any other activities which will promote the Word of God and lead people to faith in the Lord Jesus Christ as their Saviour is for public benefit

These convictions lead people to an increased love and concern for the welfare of others, both in the local community and beyond, which is demonstrated by our wide range of activities and clubs, and welfare programmes.

INVESTMENT POWERS

The Trustees have wide powers of investment under the Trust Deed, which authorises the Trustees to make and hold investments using the general funds of the charity.

RESERVES POLICY

It is the policy of the Yapton Free Church to maintain unrestricted funds, which are free reserves of the charity, at a level which provides sufficient funds to cover three months management, administration and support costs, and which also enable the Church to provide support to those in need, including missionary societies and organisations as and when such need arises. The reduction of income, reflective of the current economic climate, has meant that the level of reserves are below what the Trustees would prefer at present and the situation is being kept under regular review.

RISK MANAGEMENT

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced, and issues raised at our regular meetings, so that necessary steps can be taken on a timely basis to lessen these risks.

This report was approved by the Trustees on

and signed on their behalf by:

.....
Trustee  H Van Driel

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YAPTON FREE CHURCH**

I report on the accounts for the year ended 31 March 2021 set on pages 6 to 11

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act)
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P J Fry FMAAT
Emjay Associates Limited
Licensed Accountants
AD5 Littlehampton Marina
Ferry Road Littlehampton
West Sussex
BN17 5DS

Date: 7/12/21

YAPTON FREE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

			2021	2020
		Unrestricted Funds	Restricted Funds	Total Funds
	Notes	£	£	£
INCOMING RESOURCES				
Incoming resources from generated funds				
General offerings and donations		118,154	19,620	137,774
Income tax recoverable		10,475	1,869	12,343
Investment income		14	1	14
Other income		313		313
Incoming resources from charitable activities				
Specific collections and events		0	0	0
Total incoming resources		128,955	21,489	150,444
RESOURCES EXPENDED				
Charitable activities	2	167,235	30,620	197,855
Governance costs	4	1,587	0	1,587
Total resources expended		168,822	30,620	199,442
NET (EXPENDITURE)/ INCOME FOR THE YEAR		(39,867)	(9,131)	(48,998)
before transfers				
Net transfers between funds		(1,200)	1,200	0
Net (expenditure)/ income for the year		(41,067)	(7,931)	(48,998)
RECONCILIATION OF FUNDS				
Total funds brought forward		60,861	11,621	72,482
TOTAL FUNDS CARRIED FORWARD		19,794	3,690	23,484

There are no other gains or losses apart from those recognised above.

All transactions derive from continuing activities of the Charity.

The notes form part of these financial statements

YAPTON FREE CHURCH

BALANCE SHEET

AS AT 31 March 2021

			2021	2020
	Unrestricted funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£
FIXED ASSETS				
Tangible assets	7	6,565	0	6,565
CURRENT ASSETS				
Debtors: amounts falling due within one year	8	4,068	361	4,429
Cash at bank and in hand		5,546	10,209	15,755
		9,614	10,570	20,184
CREDITORS				
Amounts falling due within one year	9	(3,266)	0	(3,266)
		6,348	10,570	16,918
TOTAL ASSETS LESS CURRENT LIABILITIES		12,913	10,570	23,484
NET ASSETS		12,913	10,570	23,484
FUNDS	10			
Unrestricted funds			19,794	60,861
Restricted funds			3,690	11,621
			23,484	72,482

The financial statements were approved by the Board of Trustees on 25.11.2021 and were signed on its behalf by:



H Van Driel

The notes form part of these financial statements

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

1) ACCOUNTING POLICIES

Accounting convention

The Financial Statements have been prepared under the historical cost convention, and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are accounted for on an as received basis. All the voluntary income is received from the members of the church and other well-wishers and is given for the general work of the charity. The related tax credit on donations received is accounted for on an accruals basis once the donation has been received. Investment income is recognised on a receivable basis.

Resources expended

Charitable expenditure comprises all expenditure directly relating to the objects of the charity, and is included when incurred. Costs are allocated across the charitable activities according to the relevant use of financial and staff resources. Directly attributable costs are allocated directly to the charitable activity heading whereas staff costs, depreciation and support costs are allocated on a basis relating to the use of resources.

Gifts are included when approved by the Trustees.

The charity is not registered for VAT and as such irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment	- 25% on reducing balance
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Taxation

The charity is exempt from tax on its charitable activities.

Fund Accounting

Unrestricted fund represent funds that are not subject to any restrictions regarding their use and are available for general purposes in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

The charity does not operate a pension scheme.

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

			2021	2020
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
2) CHARITABLE ACTIVITIES COSTS				
Gifts	4,876	30,470	35,346	50,854
Salaries & National Insurance - projects	16,716		16,716	13,780
Youth & Childrens' work	53		53	4,702
Miscellaneous costs	499	150	649	3,920
Professional fees	85,816		85,816	55,865
Support costs (Note 3)	59,275	0	59,275	66,007
	167,235	30,620	197,855	195,128

3) SUPPORT COSTS

Salaries & National Insurance - Ministry	29,205		29,205	28,642
Ministry, pastoral, training & travel expenses			0	3,987
Salaries & National Insurance - Administration	17,790		17,790	15,092
Speakers gifts	950		950	1,500
Hall hire	2,724		2,724	5,054
Telephone, photo copying etc.	1,066		1,066	970
Insurance	1,075		1,075	1,109
Utilities	(14)		(14)	3,542
General Repairs & Maintenance	1,522		1,522	1,768
Licences & Subscriptions	3,050		3,050	1,532
Miscellaneous	263		263	1,658
Depreciation	1,644		1,644	1,152
	59,275	0	59,275	66,006

4) GOVERNANCE COSTS

Independent Examination	200	0	200	200
Professional fees	1,136	0	1,136	1,130
Bank charges	251	0	251	395
	1,587	0	1,587	1,725

5) TRUSTEES REMUNERATION AND BENEFITS

Mr H Van Driel received a salary, as an elder, in the year in the sum of £29,205 plus expenses £0 (2020 - £28,640 + £1,661)

Trustees expenses

There were no trustees' expenses paid for the year ended 31 March 2021 or 2020

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

6) STAFF COSTS

	2021	2020
	Total	Total
	£	£
Salaries	63,711	57,514
	<u>63,711</u>	<u>57,514</u>

The average monthly number of employees during the year was as follows:-

Charitable Activities	3	3
Support costs	2	2
	<u>5</u>	<u>5</u>

7) TANGIBLE FIXED ASSETS

Furniture and equipment

COST

	£	£
At 1st April 2020	21,149	21,149
Additions during year	550	0
Disposals during year	0	0
	<u>21,699</u>	<u>21,149</u>

At 31st March 2021

DEPRECIATION

At 1st April 2020	13,490	12,338
Charge for year	1,644	1,152
Elimination on disposals	0	0

At 31st March 2021

NET BOOK VALUE

At 31st March 2021	<u>6,565</u>	<u>7,659</u>
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At 31st March 2020

	<u>7,659</u>	<u>8,811</u>
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8) DEBTORS

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Income Tax Recoverable	3,772	361	4,133	4,521
Prepayments	296		296	669
	4,068	361	4,429	5,190

YAPTON FREE CHURCH
Notes to the Financial Statements
For the year ended 31 March 2021

9) CREDITORS AND ACCRUED COSTS

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Professional Fees	402	0	402	514
Sundry Creditors	530	0	530	2,174
Social Security		0	0	1,094
Accruals	2,334	0	2,334	326
	<u>3,266</u>	<u>0</u>	<u>3,266</u>	<u>4,108</u>

10) MOVEMENT IN FUNDS

	At 01/04/20	Incoming Resources	Resources Expended	Transfers	At 31/03/21
	£	£	£	£	£
Unrestricted Funds					
General Fund	51,389	95,447	(83,006)	(1,200)	62,629
Designated Funds					
Kitchen Fund	8,880	33,508	(85,816)	0	(43,428)
Youth Club	592	0	0	0	592
	<u>9,472</u>	<u>33,508</u>	<u>(85,816)</u>	<u>0</u>	<u>(42,836)</u>
	<u>60,861</u>	<u>128,955</u>	<u>(168,822)</u>	<u>(1,200)</u>	<u>19,794</u>
Restricted Funds					
Voke's Fund	940	8,411	(10,515)	1,200	36
Nepal Fund	(6)	1,189			1,183
SFH Africa Fund	10,687	11,890	(20,105)		2,472
	<u>11,621</u>	<u>21,489</u>	<u>(30,620)</u>	<u>1,200</u>	<u>3,690</u>
TOTAL FUNDS	<u>72,482</u>	<u>150,444</u>	<u>(199,442)</u>	<u>0</u>	<u>23,484</u>

Description of:

Restricted Funds

Voke's Fund

Specific giving towards the work in France of S & C Voke.

Nepal Fund

Specific giving towards overseas Christian mission work in Nepal.

SFH Africa Fund

Specific giving towards overseas Christian mission work in South Africa.