

WORSHIP HILL CHURCH

Financial Statements for the year ended 30 November 2022

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Charity Registration No: 1195958
Company registration No: 12336454

Trustees and Professional Advisors

Principal Office:

73 Buttery's
Thorpe Bay
Southend On Sea
SS1 3DT

Trustees:

Tonderai Chinomona
Ratidzo Rungano
Simbisai Makumbe

Directors

Tonderai Chinomona
Ratidzo Rungano
Julias Tinashe Mahuni

Bankers:

1 Churchill Place
London
E14 5HP

Independent Examiners:

Bilberry Accountants Limited
Chartered Accountants
Kingsgate, 62 High Street
Redhill
RH1 1SG

Trustee Report

Structure, Governance and Management

The Worship Hill Church is a company limited by guarantee and is governed by a memorandum and articles of association under the Companies Act and dated 20 October 2006.

Organisation and decision-making structure.

There are a minimum of three Directors and one Trustee who meet approximately three to four times a year to consider all aspects of the company's activities and to monitor progress on the company's business plan. This plan helps Directors/Trustee to work towards a shared and sustainable vision, agreeing priorities and appropriate activities to achieve these.

Communication with church members is conducted through tailored mailing, email, newsletter, and the website.

Trustee induction

Following election as a Trustee, an induction session is held including explanations of the roles and responsibilities of trustees and directors.

Governing Bodies

The Directors & Trustees are responsible for:

- Appointing members of the administrative committee
- Policies and procedures for induction and training of trustees
- Organisational structure and interrelationships of component organs
- Monitoring the charity's compliance with relevant laws and standards

The Board

The Trustees and the Directors who served during the year are set out on page 1 of this report.

Trustees' Responsibilities

Company law 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 surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have: -

- Selected suitable accounting policies and then applied them consistently.
- Made judgements and estimates that are reasonable and prudent.
- Stated whether all applicable United Kingdom accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements:
- Prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Declaration by the charity Trustees in relation to the independent examination:

So far as each Trustee is aware, there is no relevant information, defined as "Information needed by the charity's independent examiner in connection with preparing their report", of which the charity's independent examiner was unaware; and each Trustee has taken all steps that he ought to have taken Page 4 of 12 to make himself aware of any relevant matters and to ensure that the charity's independent examiner is aware of such information. Such steps include making inquiries of other Trustees and independent examiner and other steps required by the Trustee's duty to exercise due care and skill.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities Act 2006.

Objectives & Activities

The advancement of the Christian religion according to the Holy Scriptures as contained in the confession of Faith set out in the Schedule hereto in the United Kingdom, and to such parts of the world, as the Trustees may from time to time determine. To relieve sickness and financial hardship, and to promote and preserve good health by the provision of funds, goods, items or services and counselling support and prayers in the UK, or other parts of the World, as the Trustees may from time to time determine. To promote for the benefit of the community the provision of facilities for education, recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of advancing education and improving the conditions of life.

Our activities are mainly supporting the homeless and people with mental issues. We're also supporting the youth by creating activities that will take them out of drugs, and gun crimes

Achievements & Performance

Advancing the Christian faith by holding the traditional Sunday Services throughout the year. Services are open to the public. Church Services and bible studies are held on Sundays. Midweek meetings and bible studies are held on Wednesdays and Fridays, respectively.

We have two ministries that are arms that link us with the community.

1. Hill Mental Support: We support people whose mental health is affected by challenges of life. We do this by providing counselling and weekly food supplies.
2. Hill Musical School: A musical school in the making where the youths are taken out from the streets by giving them music which can give them more productive lives

Social Support and Community impact

- Teaching and spreading the good news of Jesus Christ.
- The church impacted the community through its programs for women, men, and youth.
- Career counselling
- Feeding scheme (tea and coffee)
- Educational counselling
- Pre-marital counselling
- Marriage counselling
- Bereavement counselling
- Hospital visits
- Welfare provision
- Prayer support
- Telephone counselling
- Supporting local charities
- Women's meetings/ events Men's meetings/ events
- Young adult's meetings/ events
- Single's meetings/ events
- Sunday school
- Child dedication
- Baptism
- Sunday services
- Community Centre

Donations

The church continues to make life changing donations. They partnered through our Hill Mental Support with Southend Emergency Fund and with The National Lottery Community Fund in distributing weekly food parcels to about 30 families.

Emphasis on Youth Empowerment

We have started amongst other things, the Hill Musical School which we believe will empower the Youths in the area of music. There has not been much development in this period in this ministry due to financial constraints.

Financial review

The Statement of Financial Activities shows total revenues of **£32,332**. Detailed sources of income are shown in note 2-3. Total expenditure was **£45,834**.

Reserves' Policy

The Charity needs reserves to enable it to progress to completion both its long-term projects and to protect its current activities, to allow the Charity to meet its responsibilities and ensure that it continues to operate on a going concern basis. The Charity has examined the needs, risks and challenges faced in both the short and medium term, along with relevant financial forecasts and have formulated a policy to meet those needs. During the year the Trustees have reviewed the reserves policy to reflect the level of reserves required to cover fluctuations in the timing of income. The policy is to hold between 3 months' and 6 months of budgeted income. This range is between **£5 000** and **£10 000**. The free reserves of the charity met this target.

Trustee (Position): Chairman/Director

By order of the Board of Directors/Trustee

Name: Tonderai Chinomona

Signature: T J Chinomona

Date: 10/11/23

Independent Examiner's Report

The Management and Board of Trustees of Worship Hill Church Life who are registered as a charity, appointed me to independently examine their trustees' report, financial reports and the accompanying notes.

Responsibilities of Management and Board of Trustees

- To safeguard the Charity's assets and in particular to ensure that the Financial Reports are free from material misstatements due to fraud.
- To keep adequate financial records and to ensure that the published reports are based on these records.
- To ensure that the published reports are true and fair.
- Consider their charity to qualify for an independent examination in terms of Part 8 and sections 145 and 152 of the Charities Act of 2011.

My Responsibility

To carry out procedures such as analytical reviews, comparing the published reports to the financial records kept by the charity and enquiring from those tasked with the governance of the charity any matters that need clarity.

I also considered the disclosures of material facts in the financial reports and the going concern of the charity.

The nature and extent of my examination did not provide appropriate and adequate audit evidence and therefore no audit opinion is provided in this report.

Independent Examiner's statement

In the course of my examination, no matters came to my attention which give me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and Regulations of the 2008 Accounts Regulations
- the preparation of accounts which accord with the accounting records and comply with Regulations of the 2008 Accounts Regulations have not been met, or
- to which in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

**For and on Behalf of
Bilberry Accountants Ltd
Chartered Accountants**

13th December 2023

Statement of Financial Activity
For the year ended 30 November 2022

		30-Nov 2022	30-Nov 2021
	Note	£	£
Incoming Resources			
Voluntary Income	2	27,832	24,256
Other Income	3	4,500	13,773
Total Income Resources		32,332	38,029
 Charitable Expenditure			
Community Building	4	8,399	11,711
Church Governance	5	840	840
Church Running		36,595	43,058
Total Resources Expended		45,834	55,609
 Net movement in Funds		(13,502)	(17,580)
 Fund balance brought forward		48,867	66,447
 Fund balance carried forward		35,365	48,867

Statement of Financial Position
As at 30 November 2022

	Note	30-Nov 2022 £	30-Nov 2021 £
Fixed Assets			
Tangible assets	6	24,519	26,659
Current Assets			
Cash at bank and in hand	7	11,686	23,048
		11,686	23,048
Current Liabilities			
Creditors amounts falling due within one year			
Trade and other creditors	8	(840)	(840)
Net current Assets		10,846	22,208
NET ASSETS		35,365	48,867
CHARITY FUNDS		35,365	48,867

The financial statements of Worship Hill Church, registration number 1195958 were approved by the Trustees on 13th December 2023.

Approved on behalf by:

Ratidzo Rungano
Trustee

Tonderai Chinomona
Trustee

Notes to the Financial Statements for the year ended 30 November 2022

1. Accounting Policy

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and are in accordance with trust law, applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

b) Fund accounting

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

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services supplied.

Other grant payments costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

e) Donated Goods and volunteer and other donated services.

Donated goods are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income in the trading venture when they are disposed of.
- (ii) Those donated for onward transmission to beneficiaries (chiefly clothing, food and medical supplies) are included in the statement of financial activities as incoming

resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

The charity has not received any goods for use by the charity itself. The value of services provided by volunteers is not incorporated into these financial statements. Where services are provided to the charity as a donation that would normally be purchased from our suppliers this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

f) Taxation

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

g) Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated over their useful economic lives at the following rates:

Fixture and fittings	5 years
Equipment	5 years
Computers	5 years

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category of the statement of financial activities.

Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition. The charity currently has no tangible fixed assets to which impairment provisions apply.

2. Voluntary income

	2022	2021
	£	£
Tithe	26,170	22,288
Love offering	1,662	1,968
	27,832	24,256

3. Other Income

	2022	2021
	£	£
Restricted donations	4,500	4,175
Designated donations	0	9,598
	4,500	13,773

4. Community building	2022	2021
	£	£
Community building	8,399	11,711
	8,399	11,711

5. Church governance	2022	2021
	£	£
Accountancy and independent examination fees	840	840
	840	840

6. Property Plant and Equipment

	Property & Equipment	Furniture and fixtures	Computers	Musical Instruments	Total
	£		£	£	£
Cost					
At 1 December 2021	10,600	3,909	1,475	19,113	35,097
Additions	6,100				6,100
Disposals					
At 30 November 2022	16,700	3,909	1,475	19,113	41,197
Depreciation					
At 1 December 2021	2,320		295	5,823	8,438
Charge during the period	3,340	782	295	3,823	8,240
Disposals					
At 30 November 2022	5,660	782	590	9,646	16,678
Net Book Value					
At 30 November 2021	8,280	3,909	1,180	13,290	26,659
At 30 November 2022	11,040	3,127	885	9,467	24,519

7. Cash and cash equivalent

	2022	2021
	£	£
Cash at bank and in hand	11,686	23,048
	11,686	23,048

Restricted fund balance included in the cash at bank is £276.20 (2021- £4,175)

8. Trade and other creditors

	2022	2021
	£	£
Accountancy and independent examination fees	840	840
	<u>840</u>	<u>840</u>

9. Capital commitments

There was no capital commitment in 2022 (2021: Nil)