

# THE SHERBORNE ROAD CHURCH TRUST

England & Wales · Charity number 256454

## Details

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**Other names** RE-NEW

**Status** Registered

**Legal form** Trust

**Registered** 1968-07-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Discovery Centre  
1 Sherborne Road  
Great Horton  
Bradford  
BD7 1RB

**Phone** 07734359300

**Email** [info@globalcafe.org.uk](mailto:info@globalcafe.org.uk)

**Website** [www.globalcafe.org.uk](http://www.globalcafe.org.uk)

## Activities

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**Objects:** ADVANCEMENT OF THE CHRISTIAN FAITH

**Activities:** We are based in premises near the University of Bradford and Bradford College and provide friendship, English language practice and opportunities for Bible studies for international students from all backgrounds.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- Bradford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£53,800	£43,500	-	-
2024-03-31	£35,800	£35,200	-	-
2023-03-31	£19,300	£39,721	-	-
2022-03-31	£28,464	£35,750	-	-
2021-03-31	£48,199	£35,921	-	-

## Trustees

Name	Role	Appointed
Ajiroghene Ayokunle		2024-03-17
Brian Chaka		2022-03-13
MARTIN FRANCIS NKOSANA PHIRI		2017-03-09
Zoran Sulc		2024-03-17

**THE SHERBORNE ROAD CHURCH TRUST**

England & Wales - Charity number 256454

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# Accounts

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# **The Sherborne Road Church Trust**

Charity number 256454

## **Annual Report and Financial Statements for the year ended 31 March 2025**



# **The Sherborne Road Church Trust**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Sherborne Road Church Trust**

## **Trustees' report for the year ended 31 March 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Martin Nkosana Phiri	Chair	
Brian Chaka		
Furaha Mussanzi		Resigned 2nd January 2026
Ajiroghene Ayokunle		
Zoran Sulc		

**Charity number** 256454 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
1 Sherborne Road	HSBC Bank plc
Great Horton	PO Box 45
Bradford	47 Market Street
BD7 1RB	Bradford
	BD1 1LW

### **Independent examiner**

Sarah Coates MAAT

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is governed by a trust deed adopted on 1 January 1968.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the trustees at a duly convened meeting.

# **The Sherborne Road Church Trust**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

Advancement of the Christian faith.

#### **The charity's main activities**

The Sherborne Road Church Trust is based in premises near the University of Bradford and Bradford College and provide friendship, English language practice and opportunities for Bible studies for international students from all backgrounds.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and the advancement of community development.

#### **Achievements and performance**

The charity has provided a safe space for international students to live and visit in throughout the year. And has taken part in contributing to improving the mental welfare of several foreign individuals.

#### **Financial review**

The net income for the year was £4,850, all of which was unrestricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £17,033.

The trustees have agreed to build up reserves for the purpose of enabling an orderly winding up should the charity need to close and to allow for the smooth running of the charity. At present, our reserves at the bank amount to just under 2 months' expenditure. Our aim is to increase the reserves with further rental income up to previous levels of around 6 months' worth of expenditure and then to maintain that level going forward.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The Sherborne Road Church Trust**

## **Independent examiner's report to the trustees of The Sherborne Road Church Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 9.

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

As the charity trustees 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 as carried out under section 145 of the 2011 Act. 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**

Since the charity's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: ..... Name: Sarah Coates MAAT

Date: .....

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Sherborne Road Church Trust**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025 Total funds £	2024 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	34,735	11,160
Rental and council tax income		15,539	20,301
Gift Aid		3,126	1,340
Other income		-	426
<b>Total income</b>		<u>53,400</u>	<u>33,227</u>
<b>Expenditure on:</b>			
Salaries, NICs and pensions	(3)	17,973	12,944
Leadership and training		905	350
Premises expenses		17,321	14,244
Insurance		2,915	1,902
Evangelism and Global Café		1,907	1,287
Administration costs		183	1,404
Independent examination		624	528
Depreciation		6,722	7,402
<b>Total expenditure</b>		<u>48,550</u>	<u>40,061</u>
<b>Net income / (expenditure)</b>		4,850	(6,834)
<b>Fund balances brought forward</b>		<u>238,669</u>	<u>245,503</u>
<b>Fund balances carried forward</b>		<u>243,519</u>	<u>238,669</u>

All incoming resources and resources expended derive from continuing activities.

**The Sherborne Road Church Trust**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2024
	Total	Total
	£	£
<b>Fixed assets</b>		
Tangible assets	(4) 226,486	232,565
<b>Total fixed assets</b>	<u>226,486</u>	<u>232,565</u>
<b>Current assets</b>		
Debtors and prepayments	(5) 665	1,273
Cash at bank and in hand	(6) 19,623	7,335
<b>Total current assets</b>	<u>20,288</u>	<u>8,608</u>
<b>Current liabilities:</b>		
<b>amounts falling due within one year</b>		
Creditors and accruals	(7) 3,255	2,504
<b>Total current liabilities</b>	<u>3,255</u>	<u>2,504</u>
<b>Net current assets / (liabilities)</b>	<u>17,033</u>	<u>6,104</u>
<b>Net assets</b>	<u>243,519</u>	<u>238,669</u>
<b>Funds</b>		
Unrestricted funds	<u>243,519</u>	<u>238,669</u>
<b>Total funds</b>	<u>243,519</u>	<u>238,669</u>

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The Sherborne Road Church Trust**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £xxx are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Improvements to property: 20% reducing balance

Furniture and equipment: 20% reducing balance

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

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

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

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bethel Baptist Church	-	-	-	250
City Valley Church	600	-	600	1,100
Elim Gateway	-	-	-	400
Sunbridge Road Mission	1,500	-	1,500	3,000
The Light Church	1,000	-	1,000	1,000
The People's Postcode Lottery	20,000	-	20,000	-
Sandy Lane Baptist Church	285	-	285	-
Wyke Christian Global Cafe	500	-	500	-
Bradford Cathedral	500	-	500	-
Beacon Bradford	780	-	780	-
Other donations	9,570	-	9,570	5,410
	<u>34,735</u>	<u>-</u>	<u>34,735</u>	<u>11,160</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	17,904	12,747
Social security costs	789	108
Employment allowance	(789)	(108)
Pensions	69	197
	<u>17,973</u>	<u>12,944</u>

The average number of employees during the year was 1.8, being an average of 0.8 full time equivalent (2024: 1, 0.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	69	197

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>4 Tangible assets</b>	Kitchen improvements	Property improvements	Freehold buildings	Furniture & equipment	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2024	15,000	89,733	250,000	6,295	361,028
Additions	-	-	-	643	643
At 31 March 2025	<u>15,000</u>	<u>89,733</u>	<u>250,000</u>	<u>6,938</u>	<u>361,671</u>
<u>Depreciation</u>					
At 1 April 2024	8,856	80,135	33,600	5,872	128,463
Charge for year	1,229	1,920	3,360	213	6,722
At 31 March 2025	<u>10,085</u>	<u>82,055</u>	<u>36,960</u>	<u>6,085</u>	<u>135,185</u>
<u>Net book value</u>					
At 31 March 2025	<u>4,915</u>	<u>7,678</u>	<u>213,040</u>	<u>853</u>	<u>226,486</u>
At 31 March 2024	<u>6,144</u>	<u>9,598</u>	<u>216,400</u>	<u>423</u>	<u>232,565</u>

<b>5 Debtors and prepayments</b>	2025	2024
	£	£
Accrued income	665	1,273
	<u>665</u>	<u>1,273</u>

<b>6 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	19,623	7,335
	<u>19,623</u>	<u>7,335</u>

<b>7 Creditors and accruals</b>	2025	2024
	£	£
Accruals	1,152	528
Pensions	343	-
Taxation and social security	300	316
Tenants' bonds	1,460	1,660
	<u>3,255</u>	<u>2,504</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

	2025	2024
	£	£
<b>Name of trustee</b>		
<b>Relationship to</b>		
<b>Description of transaction</b>		
Martin Francis Nkosana	1,000	500
Phgiri		
	<u>1,000</u>	<u>500</u>

The payments were authorised under the general provisions of the Charities Act 2011.

**THE SHERBORNE ROAD CHURCH TRUST**

England & Wales - Charity number 256454

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# Accounts

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# **The Sherborne Road Church Trust**

Charity number 256454

## **Annual Report and Financial Statements for the year ended 31 March 2024**



**The Sherborne Road Church Trust**

**Annual Report and Financial Statements  
for the year ended 31 March 2024**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Sherborne Road Church Trust**

## **Trustees' report for the year ended 31 March 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Martin Nkosana Phiri	Chair	
Brian Chaka		
Furaha Mussanzi		
Ajiroghene Ayokunle		Appointed 17 March 2024
Zoran Sulc		Appointed 17 March 2024
Joseph Czajka		Resigned 30 October 2023
<b>Charity number</b>	256454	Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
1 Sherborne Road	HSBC Bank plc
Great Horton	PO Box 45
Bradford	47 Market Street
BD7 1RB	Bradford
	BD1 1LW

### **Independent examiner**

Alan Dodd FCCA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is governed by a trust deed adopted on 1 January 1968.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the trustees at a duly convened meeting.

# The Sherborne Road Church Trust

## Trustees' report (continued) for the year ended 31 March 2024

### Objectives and activities

#### The charity's objects

Advancement of the Christian faith.

#### The charity's main activities

The Sherborne Road Church Trust is based in premises near the University of Bradford and Bradford College and provide friendship, English language practice and opportunities for Bible studies for international students from all backgrounds.

#### Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and the advancement of community development.

#### Achievements and performance

The charity has provided a safe space for international students to live and visit in throughout the year. And has taken part in contributing to improving the mental welfare of several foreign individuals.

The Trust continued to direct all its efforts and finances to the work of Global Cafe. The Trust continues to employ two part-time staff during this period. The team leader leads a team of volunteers in welcoming all international students - whatever their nationality, religion or background. It is a core value of the Trust that Global Cafe extends a welcome to all international students and facilitates friendships across cultures. Global Cafe provides an introduction to the Christian faith for those who express an interest.

The Tenancy Manager leads on recruiting new tenants and manages the maintenance of the building. The purpose to have a presentable and welcoming environment is vital to aid the ministry.

As part of its mission, the Trust continued to own a property near the university which is intended to be the place where the main activities of Global Cafe are held. This property also contains flats and storage space, and the entire rental income would normally go into funding Global Cafe.

During this financial period, both basement flats and two upstairs rooms are currently rented out. The Trust continues to maintain the property in accordance with the current legislation and can, for the next 12 months, meet all of its financial obligations thanks to the support of our insurers and individual supporters.

The Trust's funds allow year-round hospitality to be extended to all international students. The Trust actively promotes good relationships between Global Cafe, local churches, the University of Bradford Christian Union, the University Chaplaincies, and the International Office of the University of Bradford.

#### Financial review

The net expenditure for the year was £6,834, wholly on unrestricted funds.

#### Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £6,104.

The trustees have agreed to build up reserves for the purpose of enabling an orderly winding up should the charity need to close and to allow for the smooth running of the charity. At present, our reserves at the bank amount to just under 2 months' expenditure. Our aim is to increase the reserves with further rental income up to previous levels of around 6 months' worth of expenditure and then to maintain that level going forward.

Approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The Sherborne Road Church Trust**

## **Independent examiner's report to the trustees of The Sherborne Road Church Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 10.

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

As the charity trustees 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 as carried out under section 145 of the 2011 Act. 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 material 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: ..... Name: Alan Dodd FCCA

Date: .....

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Sherborne Road Church Trust**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024 Total funds £	2023 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	11,160	7,847
Rental and council tax income		20,301	3,812
Gift Aid		1,340	1,389
Insurance claim		-	6,252
Other income		426	-
<b>Total income</b>		<b>33,227</b>	<b>19,300</b>
<b>Expenditure on:</b>			
Salaries, NICs and pensions	(3)	12,944	10,545
Leadership and training		350	326
Premises expenses		14,244	9,205
Insurance		1,902	1,925
Evangelism and Global Café		1,287	400
Administration costs		1,404	1,956
Independent examination		528	600
Other costs		-	6,352
Depreciation		7,402	8,412
<b>Total expenditure</b>		<b>40,061</b>	<b>39,721</b>
<b>Net income / (expenditure)</b>		<b>(6,834)</b>	<b>(20,421)</b>
<b>Fund balances brought forward</b>		<b>245,503</b>	<b>265,924</b>
<b>Fund balances carried forward</b>		<b>238,669</b>	<b>245,503</b>

All incoming resources and resources expended derive from continuing activities.

**The Sherborne Road Church Trust**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2023
	Total	Total
	£	£
<b>Fixed assets</b>		
Tangible assets	(4) <u>232,565</u>	<u>239,967</u>
<b>Total fixed assets</b>	<u>232,565</u>	<u>239,967</u>
<b>Current assets</b>		
Debtors and prepayments	(5) 1,273	659
Cash at bank and in hand	(6) <u>7,335</u>	<u>6,795</u>
<b>Total current assets</b>	<u>8,608</u>	<u>7,454</u>
<b>Current liabilities:</b>		
<b>amounts falling due within one year</b>		
Creditors and accruals	(7) <u>2,504</u>	<u>1,918</u>
<b>Total current liabilities</b>	<u>2,504</u>	<u>1,918</u>
<b>Net current assets / (liabilities)</b>	<u>6,104</u>	<u>5,536</u>
<b>Net assets</b>	<u>238,669</u>	<u>245,503</u>
<b>Funds</b>		
Unrestricted funds	238,669	245,503
Restricted funds	-	-
<b>Total funds</b>	<u>238,669</u>	<u>245,503</u>

The financial statements were approved by the board of trustees on .....

Signed: ..... (Trustee)

Name: .....

# **The Sherborne Road Church Trust**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Improvements to property: 20% reducing balance

Furniture and equipment: 20% reducing balance

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# **The Sherborne Road Church Trust**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies continued**

##### **Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>2 Grants and donations</b>	2024	2023
	Total funds	Total funds
	£	£
Bethel Baptist Church	250	-
City Valley Church	1,100	600
Elim Gateway	400	1,200
Sunbridge Road Mission	3,000	-
The Light Church	1,000	-
Bradford Cathedral	-	250
Other donations	5,410	5,797
	<u>11,160</u>	<u>7,847</u>

<b>3 Staff costs and numbers</b>	2024	2023
	£	£
Gross salaries	12,747	10,353
Social security costs	108	123
Employment allowance	(108)	(113)
Pensions	197	182
	<u>12,944</u>	<u>10,545</u>

The average number of employees during the year was 2, being an average of 0.6 full time equivalent (2023: 1.2, 0.5 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2024	2023
	£	£
Costs of the scheme to the charity for the year	197	182

<b>4 Tangible assets</b>	Kitchen improvement	Property improvement	Freehold buildings	Furniture & equipment	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2023	15,000	89,733	250,000	6,295	361,028
Additions	-	-	-	-	-
At 31 March 2024	<u>15,000</u>	<u>89,733</u>	<u>250,000</u>	<u>6,295</u>	<u>361,028</u>
<b>Depreciation</b>					
At 1 April 2023	7,320	77,735	30,240	5,766	121,061
Charge for year	1,536	2,400	3,360	106	7,402
At 31 March 2024	<u>8,856</u>	<u>80,135</u>	<u>33,600</u>	<u>5,872</u>	<u>128,463</u>
<b>Net book value</b>					
At 31 March 2024	<u>6,144</u>	<u>9,598</u>	<u>216,400</u>	<u>423</u>	<u>232,565</u>
At 31 March 2023	<u>7,680</u>	<u>11,998</u>	<u>219,760</u>	<u>529</u>	<u>239,967</u>

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>5 Debtors and prepayments</b>	2024	2023
	£	£
Accrued income	1,273	659
	<u>1,273</u>	<u>659</u>
<b>6 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	7,335	6,795
	<u>7,335</u>	<u>6,795</u>
<b>7 Creditors and accruals</b>	2024	2023
	£	£
Accruals	528	600
Taxation and social security	316	318
Tenants' bonds	1,660	1,000
	<u>2,504</u>	<u>1,918</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**THE SHERBORNE ROAD CHURCH TRUST**

England & Wales - Charity number 256454

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# Accounts

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# **The Sherborne Road Church Trust**

Charity number 256454

## **Annual Report and Financial Statements for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

# **The Sherborne Road Church Trust**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **The Sherborne Road Church Trust**

## **Trustees' report for the year ended 31 March 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Jonathan King	Chair	Resigned 5 August 2021
Justin Gill	Chair	From 28 November 2021 Resigned 31 July 2022
Nkosana Phiri		
Fiona Robertson	Treasurer	Resigned 12 November 2020
Simon Dennis	Treasurer	
Joe Czajka		
Brian Chaka		Appointed 13 March 2022
<b>Charity number</b>	256454	Registered in England and Wales

### **Registered and principal address**

1 Sherborne Road  
Great Horton  
Bradford  
BD7 1RB

### **Bankers**

HSBC Bank plc  
PO Box 45  
47 Market Street  
Bradford  
BD1 1LW

### **Independent examiner**

Stephen Procter

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is governed by a trust deed adopted on 1 January 1968.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **The Sherborne Road Church Trust**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities**

#### **The charity's objects**

Advancement of the Christian faith.

#### **The charity's main activities**

The Sherborne Road Church Trust is based in premises near the University of Bradford and Bradford College and provide friendship, English language practice and opportunities for Bible studies for international students from all backgrounds.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and the advancement of community development.

#### **Achievements and performance**

The Trust continued to direct all its efforts and finances to the work of Global Cafe. The Trust has continued to employ one part-time team-leader during this period. The team leader leads a team of volunteers in welcoming all international students - whatever their nationality, religion or background. It is a core value of the Trust that Global Cafe extends a welcome to all international students and facilitates friendships across cultures. Global Cafe provides an introduction to the Christian faith for those who express an interest.

As part of its mission, the Trust continued to own a property near the university which is intended to be the place where the main activities of Global Cafe are held. This property also contains flats and storage space, and the entire rental income would normally go into funding Global Cafe. However, in November 2021 one of the tenants of the property was tragically murdered by another tenant and, as a result, the property has been treated as a crime scene and inaccessible since then. As a result, all but one of the flats has been unoccupied and the work of Global Cafe has had to relocate to other premises within the local area.

The Trust's insurers have paid 3 months' worth of the lost rental income and income has continued to come in from one of the flats which was unaffected by the issues reported above. However, from March 2022 onwards the Trust is having to bear the loss of the majority of its rental income as well as pay some small additional costs for the hiring of alternative facilities. At the time of writing, it is expected that we will regain full access to the property in August or September 2022 and a further review of the future of the property will be carried out at that time.

Subject to the comments above, the Trust continues to maintain the property in accordance with the current legislation and can, for the next 12 months, meet all of its financial obligations thanks to the support of our insurers and individual supporters.

The Trust's funds allow year-round hospitality to be extended to all international students.

The Trust actively promotes good relationships between Global Cafe, local churches, the University of Bradford Christian Union, the University Chaplaincies and the International Office of the University of Bradford.

#### **Financial review**

Net expenditure for the year was £7,286, all relating to unrestricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £17,545.

The trustees have agreed to build up reserves. At present, our reserves at the bank amount to about 6 months expenditure. Our aim is to maintain that level.

Approved by the board of trustees on 06/11/2022

Simon Dennis (Trustee)

# **The Sherborne Road Church Trust**

## **Independent examiner's report to the trustees of The Sherborne Road Church Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 9.

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

As the charity trustees 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 as carried out under section 145 of the 2011 Act. 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 material 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

21/11/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Sherborne Road Church Trust**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	2022 Total funds £	2021 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	10,482	24,529
Rental and council tax income		12,573	20,360
Insurance claim		3,835	-
Gift Aid		1,574	3,310
<b>Total income</b>		<u>28,464</u>	<u>48,199</u>
<b>Expenditure on:</b>			
Salaries, NICs and pensions	(3)	9,270	12,166
Leadership and training		387	-
Premises expenses		10,523	6,921
Insurance		1,793	1,750
Evangelism and Global Café		581	456
Administration costs		989	680
Independent examination		420	420
Other costs		930	177
Property registration		1,180	2,098
Depreciation		9,677	11,253
<b>Total expenditure</b>		<u>35,750</u>	<u>35,921</u>
<b>Net income / (expenditure)</b>		<u>(7,286)</u>	<u>12,278</u>
<b>Fund balances brought forward</b>		<u>273,210</u>	<u>260,932</u>
<b>Fund balances carried forward</b>		<u>265,924</u>	<u>273,210</u>

All incoming resources and resources expended derive from continuing activities.

# The Sherborne Road Church Trust

## Balance sheet

as at 31 March 2022

		2022	2021
		Total	Total
		£	£
<b>Fixed assets</b>			
Tangible assets	(4)	<u>248,379</u>	<u>258,056</u>
<b>Total fixed assets</b>		<u>248,379</u>	<u>258,056</u>
<b>Current assets</b>			
Debtors	(5)	4,416	410
Cash at bank and in hand	(6)	<u>15,470</u>	<u>17,050</u>
<b>Total current assets</b>		<u>19,886</u>	<u>17,460</u>
<b>Current liabilities:</b>			
<b>amounts falling due within one year</b>			
Creditors and accruals	(7)	741	906
Tenants bonds		<u>1,600</u>	<u>1,400</u>
<b>Total current liabilities</b>		<u>2,341</u>	<u>2,306</u>
<b>Net current assets / (liabilities)</b>		<u>17,545</u>	<u>15,154</u>
<b>Net assets</b>		<u>265,924</u>	<u>273,210</u>
<b>Funds</b>			
Unrestricted funds		<u>265,924</u>	<u>273,210</u>
<b>Total funds</b>		<u>265,924</u>	<u>273,210</u>

The financial statements were approved by the board of trustees on 06/11/2022

Simon Dennis (Trustee)

# **The Sherborne Road Church Trust**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Improvements to property: 20% reducing balance

Furniture and equipment: 20% reducing balance

##### **Fund accounting**

All funds are unrestricted (general) funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>2 Grants and donations</b>	2022 Total funds £	2021 Total funds £
HMRC Job Retention Scheme	-	5,440
Sunbridge Road Mission	-	350
Bethel Baptist Church	-	250
City Valley Church	600	600
Elim Gateway	1,200	1,200
Mount Zion Chapel	-	100
Bradford Cathedral	250	250
Kitchen donations	-	8,190
Other donations	8,432	8,149
	<u>10,482</u>	<u>24,529</u>

<b>3 Staff costs and numbers</b>	2022 £	2021 £
Gross salaries	9,125	12,166
Social security costs	124	390
Employment allowance	(124)	(390)
Pensions	145	-
	<u>9,270</u>	<u>12,166</u>

The average number of employees during the year was 1, being an average of 0.4 full time equivalent (2021: 1, 0.6 FTE).

<b>4 Tangible assets</b>	Kitchen improvement £	Property improvement £	Freehold buildings £	Furniture & equipment £	Total £
<b>Cost</b>					
At 1 April 2021	15,000	89,733	250,000	6,295	361,028
Additions	-	-	-	-	-
At 31 March 2022	<u>15,000</u>	<u>89,733</u>	<u>250,000</u>	<u>6,295</u>	<u>361,028</u>
<b>Depreciation</b>					
At 1 April 2021	3,000	70,985	23,520	5,467	102,972
Charge for year	2,400	3,750	3,360	167	9,677
At 31 March 2022	<u>5,400</u>	<u>74,735</u>	<u>26,880</u>	<u>5,634</u>	<u>112,649</u>
<b>Net book value</b>					
At 31 March 2022	<u>9,600</u>	<u>14,998</u>	<u>223,120</u>	<u>661</u>	<u>248,379</u>
At 31 March 2021	<u>12,000</u>	<u>18,748</u>	<u>226,480</u>	<u>828</u>	<u>258,056</u>

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

<b>5 Debtors</b>	2022	2021
	£	£
Debtors	4,416	410
	<u>4,416</u>	<u>410</u>

<b>6 Cash at bank and in hand</b>	2022	2021
	£	£
Cash at bank	15,470	17,050
	<u>15,470</u>	<u>17,050</u>

<b>7 Creditors and accruals</b>	2022	2021
	£	£
Creditors	321	486
Accruals	420	420
	<u>741</u>	<u>906</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**THE SHERBORNE ROAD CHURCH TRUST**

England & Wales - Charity number 256454

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# Accounts

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# **The Sherborne Road Church Trust**

Charity number 256454

## **Annual Report and Financial Statements for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **The Sherborne Road Church Trust**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

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**Prepared by West Yorkshire Community Accounting Service**

# **The Sherborne Road Church Trust**

## **Trustees' report for the year ended 31 March 2021**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Jonathan King	Chair	Resigned 5 August 2021
Nkosana Phiri		
Fiona Robertson	Treasurer	Resigned 12 November 2020
Simon Dennis	Treasurer	Appointed 12 November 2020
Justin Gill		
Joe Czajka		

**Charity number** 256454 Registered in England and Wales

### **Registered and principal address**

1 Sherborne Road  
Great Horton  
Bradford  
BD7 1RB

### **Bankers**

HSBC Bank plc  
PO Box 45  
47 Market Street  
Bradford  
BD1 1LW

### **Independent examiner**

Stephen Procter

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

The charity is governed by a trust deed adopted on 1 January 1968.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **The Sherborne Road Church Trust**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities**

#### **The charity's objects**

Advancement of the Christian faith.

#### **The charity's main activities**

The Sherborne Road Church Trust is based in premises near the University of Bradford and Bradford College and provide friendship, English language practice and opportunities for Bible studies for international students from all backgrounds.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion and the advancement of community development.

#### **Achievements and performance**

The Trust continued to direct all its efforts and finances to the work of Global Cafe. The Trust has continued to employ one part-time team-leader during this period. The team leader leads a team of volunteers in welcoming all international students - whatever their nationality, religion or background. It is a core value of the Trust that Global Cafe extends a welcome to all international students and facilitates friendships across cultures. Global Cafe provides an introduction to the Christian faith for those who express an interest.

The Trust continued to own a property near the university which is where the main activities of Global Cafe are held. This property also contains flats and storage space, and the entire rental income from these goes into funding Global Cafe. The Trust continues to maintain the property in accordance with current legislation, and meets all its financial obligations.

The Trust's funds allow year-round hospitality to be extended to all international students.

The Trust actively promotes good relationships between Global Cafe, local churches, the University of Bradford Christian Union, the University Chaplaincies and the International Office of the University of Bradford.

#### **Covid-19**

The impact of Covid 19 has actually been positive on the charity's finances. This is because income (which is mainly in the form of rent and donations) has remained constant but spending has reduced as activities have been curtailed.

We do not expect there to be any significant negative financial impact over the 12 months. The only current uncertainty is the number of rooms that we will be able to rent over the coming academic year, however, the current assessment is that we will be able to rent a minimum of four rooms – with the possibility of five up to the end of this calendar year.

Should lettings not reach that assessed, we will re-assess the position – however, it is very unlikely that a loss of income will prevent us from being able to operate through the next 12 months.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus however it has not had a significant impact on our income. As last year, donors have continued to make regular financial gifts to the charity, and rental income from our property has continued. While charity activities were put on hold during the pandemic, our member of staff was put onto the government's Furlough scheme which reduced pressure on our finances. In addition, our staffing continues to be at slightly lower level than pre-pandemic which has further reduced pressure.

# **The Sherborne Road Church Trust**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Financial review**

The net income for the year was £12,278, all relating to unrestricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £15,154.

The trustees have agreed to build up reserves. At present, our reserves at the bank amount to about 6 months expenditure. Our aim is to arrive at an amount equivalent to one year's expenditure.

Signed on behalf of the board of trustees on 28/11/2021

Simon Dennis (Trustee)

# **The Sherborne Road Church Trust**

## **Independent examiner's report to the trustees of The Sherborne Road Church Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 6 to 10.

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

As the charity trustees 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 as carried out under section 145 of the 2011 Act. 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 material 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 Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Procter

20/12/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**The Sherborne Road Church Trust**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021 Total funds £	2020 Total funds £
<b>Income from:</b>			
Grants and donations	(2)	24,529	7,935
Rental and council tax income		20,360	18,400
Gift Aid		3,310	1,156
Other income		-	100
<b>Total income</b>		<u>48,199</u>	<u>27,591</u>
<b>Expenditure on:</b>			
Salaries, NICs and pensions	(3)	12,166	16,405
Leadership and training		-	462
Charitable gifts		-	45
Premises expenses		6,921	9,709
Insurance		1,750	1,535
Evangelism and Global Café		456	1,361
Administration costs		680	874
Independent examination		420	420
Publicity		-	168
Other costs		177	(491)
Property registration		2,098	-
Depreciation		11,253	9,478
<b>Total expenditure</b>		<u>35,921</u>	<u>39,966</u>
<b>Net income / (expenditure)</b>		<u>12,278</u>	<u>(12,375)</u>
<b>Fund balances brought forward</b>		<u>260,932</u>	<u>273,307</u>
<b>Fund balances carried forward</b>		<u>273,210</u>	<u>260,932</u>

All incoming resources and resources expended derive from continuing activities.

# The Sherborne Road Church Trust

## Balance sheet

as at 31 March 2021

		2021 Total £	2020 Total £
<b>Fixed assets</b>			
Tangible assets	(4)	<u>258,056</u>	<u>254,309</u>
<b>Total fixed assets</b>		<u>258,056</u>	<u>254,309</u>
<b>Current assets</b>			
Debtors and prepayments	(5)	410	604
Cash at bank and in hand	(6)	<u>17,050</u>	<u>8,161</u>
<b>Total current assets</b>		<u>17,460</u>	<u>8,765</u>
<b>Current liabilities: amounts falling due within one year</b>			
Creditors and accruals	(7)	906	1,142
Tenants bonds		<u>1,400</u>	<u>1,000</u>
<b>Total current liabilities</b>		<u>2,306</u>	<u>2,142</u>
<b>Net current assets</b>		<u>15,154</u>	<u>6,623</u>
<b>Total assets less current liabilities</b>		<u>273,210</u>	<u>260,932</u>
<b>Net assets</b>		<u>273,210</u>	<u>260,932</u>
<b>Funds</b>			
Unrestricted funds		<u>273,210</u>	<u>260,932</u>
<b>Total funds</b>		<u>273,210</u>	<u>260,932</u>

The financial statements were approved by the board of trustees on 28/11/2021

Simon Dennis (Trustee)

# **The Sherborne Road Church Trust**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Tangible fixed assets**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Freehold land: nil

Freehold buildings: over 50 years

Improvements to property: 20% reducing balance

Furniture and equipment: 20% reducing balance

##### **Fund accounting**

All funds are Unrestricted (general) funds and are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>2 Grants and donations</b>	2021 Total funds £	2020 Total funds £
HMRC Job Retention Scheme	5,440	-
Sunbridge Road Mission	350	390
Bethel Baptist Church	250	400
City Valley Church	600	600
Elim Gateway	1,200	1,200
Mount Zion Chapel	100	-
Bradford Cathedral	250	-
Other donations	8,149	5,345
	<u>16,339</u>	<u>7,935</u>

<b>3 Staff costs and numbers</b>	2021 £	2020 £
Gross salaries	12,166	15,942
Social security costs	390	934
Employment allowance	(390)	(934)
Pensions	-	463
	<u>12,166</u>	<u>16,405</u>

The average number employees during the year was 1.3, being an average of 0.6 full time equivalent (2019: 1, 0.7 FTE).

<b>4 Tangible assets</b>	Kitchen Improvements	Property improvements	Freehold land & property	Furniture & equipment	Total
<u>Cost</u>			£	£	£
At 1 April 2020	-	89,733	250,000	6,295	346,028
Additions	15,000	-	-	-	15,000
At 31 March 2021	<u>15,000</u>	<u>89,733</u>	<u>250,000</u>	<u>6,295</u>	<u>361,028</u>
<u>Depreciation</u>					
At 1 April 2020	-	66,298	20,160	5,261	91,719
Charge for year	3,000	4,687	3,360	206	11,253
At 31 March 2021	<u>3,000</u>	<u>70,985</u>	<u>23,520</u>	<u>5,467</u>	<u>102,972</u>
<u>Net book value</u>					
At 31 March 2021	<u>12,000</u>	<u>18,748</u>	<u>226,480</u>	<u>828</u>	<u>258,056</u>
At 31 March 2020	<u>-</u>	<u>23,435</u>	<u>229,840</u>	<u>1,034</u>	<u>254,309</u>

**The Sherborne Road Church Trust**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

<b>5 Debtors</b>	2021	2020
	£	£
Gift Aid	410	604
	<u>410</u>	<u>604</u>
<b>6 Cash at bank and in hand</b>	2021	2020
	£	£
HSBC Community account	15,650	7,161
Deposit Protection Scheme	1,400	1,000
	<u>17,050</u>	<u>8,161</u>
<b>7 Creditors and accruals</b>	2021	2020
	£	£
Creditors: HMRC	370	361
Accruals Independent examination	420	420
Utilities	116	361
	<u>906</u>	<u>1,142</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.