

THE CHRISTIAN FELLOWSHIP, NORWICH

England & Wales · Charity number 288046

Details

Other names	NORWICH CHRISTIAN FELLOWSHIP - N C F - NEW HOPE CHRISTIAN CENTRE - N H C C
Status	Registered
Legal form	Other
Registered	1983-12-27
Register	View on the Charity Commission register

Contact

Address	The Christian Fellowship Norwich New Hope Christian Centre 2 Martineau Lane Norwich
Phone	01603617905
Email	admin@newhopechristiancentre.co.uk
Website	www.newhopechristiancentre.co.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH AND THE WORSHIP OF GOD IN THE COUNTY OF NORFOLK AND ELSEWHERE. 2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK. 3. THE PROVISION OF INSTRUCTION IN THE PRINCIPLES OF THE CHRISTIAN FAITH AT ANY EDUCATIONAL ESTABLISHMENT. FOR FURTHER DETAILS SEE 1ST SCHEDULE TO DECLARATION OF TRUST DATED 22ND SEPTEMBER 1983.

Activities: Provision of Christian services, including worship, teaching and support through regular gatherings and other activities to members and the public at large in Lakenham, Norwich and the wider area.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£102,580	£108,459	-	-
2024-07-31	£77,812	£107,071	-	-
2023-07-31	£92,269	£96,910	-	-
2022-07-31	£101,059	£111,508	-	-
2021-07-31	£63,112	£74,579	-	-

Trustees

Name	Role	Appointed
Elizabeth Davey	Chair	2021-07-27
Gerald Elkins		2023-11-26
Richard Sadler		2023-11-26

Accounts

The Christian Fellowship, Norwich

Charity No. 288046

Trustees' Report and Unaudited Accounts

31 July 2025

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Statement of Cash flows	8 to 15
Notes to the Accounts	8 to 15
Statement of Cash Flows	16
Detailed Statement of Financial Activities	17 to 18

The Christian Fellowship, Norwich
Trustees Annual Report

The Christian Fellowship

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 288046

Principal Office
New Hope Christian Centre
Martineau Lane
Norwich
NR1 2HX

Trustees

The following trustees served during the year:

E. Davey
D. Elkins
E. Makuve
R. Sadler

Accountants

Andrew Parker Associates Ltd
Unit 7
Beech Avenue Business Park
Beech Avenue, Taverham
Norwich
NR8 6HW

OBJECTIVES AND ACTIVITIES

Overview

Overseas Mission

Sitini and Sered thanked the church for our financial support of them last summer, and are continuing to give thanks to God for his support and provision.

Home of the Sparrow Orphanage continues to face pressures from the government, saying that children can only qualify for the orphanage (and therefore free education), children must have lost both parents, whereas previously children only had to lose one parent.

This has dramatically decreased the number of children they can support, declining from 60+ to about 30 children. The government has also been demanding that Daniel update the facilities (mosquito nets, painting etc.) which has put a strain on the finances of the orphanage. Victor was looking at visiting again, but authority requirements for a visa are proving an obstacle for being able to go.

City Ministries

We had our first City Ministries Leadership Conference in October, where we heard from John Betts, Christian Hacking and Elizabeth Davey. This day was very encouraging with an interesting and diverse subject matter. John spoke about recognising leadership abuses, Christian shared his testimony of recognising God's leadership into unseen ministry and Beth spoke on her research project on how to work with the spiritual heritage of the city. The day was well received and another conference is being planned for later in 2025.

One key way in which City Ministries came together over the past year was in prayer on Halloween, when the Abortion buffer zone came into effect. The spiritual significance of preventing prayer outside baby killing factories, on the night where evil is celebrated, and witchcraft and blood sacrifice take place was not lost on us, and so churches and ministries across the city came together to combat the spiritual forces of darkness in prayer together.

Ministry Events

Our summer began with great celebration as we had three baptisms! Anna, Stuart and Rachel shared their testimonies before being baptised and then Keira Long from The Way church in Drayton was our guest speaker for the occasion. The following week we welcomed 7 people into church membership.

At the end of the summer, we had a less formal service where we worshiped in the cafe area and read aloud the entire book of Revelation. This enabled us to hear the letter as it would have originally been listened to in its entirety by the first listeners, but also to enjoy longer, uninterrupted Scripture reading than we have time for in our regular service. Many people found this a refreshing way to engage with the book of Revelation as a whole which can get people bogged down and confused.

For Harvest, we held a social afternoon tea for our congregation. This was a chance to relax, enjoy one another's company and celebrate all that God has done for us as a church, but also individually over the past year.

Our Christmas candlelight service was a great success, and saw a number of young people from our youth group attend to sing well known carols and hear the gospel!

At Easter, we partnered with other churches in Lakenham and Tuckswood for a Walk of Witness on Good Friday, ending at St Paul's Tuckswood, where Living Waters (the Tamil church) led the service. We had a good number join for the walk, and even more meet us at the church for the service. On Easter Saturday we hit the streets of Norwich for a CBR UK display and our Apologetics cell group to do an Easter Street Outreach. The engagement was great and Potter's House church was out singing worship which proved an encouragement and calmed the atmosphere.

In May, we hosted Intercessors for Britain for a day of teaching and prayer. This was a very instructive day with plenty of time to pray corporately for our nation as well.

ACHIEVEMENTS AND PERFORMANCE

Bilney

We are delighted to welcome Paul H-B into the Admin side of the Bilney project! His management and leadership skills have already proved a great asset to the team. Because of him coming on board with us, the Teach Beyond Partnership is moving forward and we are looking to progress from Stage 1 to Stage 2 of their 5 stages.

The Christian Fellowship, Norwich

Trustees Annual Report

In May, we attended the Christian Concern conference Education Revolution which enabled us to network with many others doing similar work across the country. Although not everything was in line with what we believe God is directing us to do, there was the opportunity to connect Paul with Matt Coe from TechBeyond which was invaluable. We also made several other in person connections which was good to consolidate relationships already made.

After the summer half term, we had a soft Launch of Bilney focusing on English and Handwriting. This has been successful and will be continuing even with the inclusion of English in the CC curriculum this year. The goal is that this support will be extended to other extra curricular activities in order to support parents and provide opportunities the children would not have otherwise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

No changes to structure, governance and management were made this year.

Appointment of Trustees

Is by recognition of the two church leaders and Senior Management Team. A formal interview is conducted to ensure the candidate meets the standards required for a leadership role in the church. Trustees will have been in church membership for over 1 year, at least 21 years of age, and completed a church induction course.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Elizabeth Davey

E. Davey

Trustee

31 October 2025

The Christian Fellowship, Norwich

Independent Examiners Report

Independent Examiner's Report to the trustees of The Christian Fellowship, Norwich

I report to the trustees on my examination of the financial statements of The Christian Fellowship, Norwich for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Andrew Parker Chartered Association of Certified Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

31 October 2025

The Christian Fellowship, Norwich

Statement of Financial Activities

for the year ended 31 July 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	94,408	2,552	96,960	71,837
Other	4	5,620	-	5,620	5,975
Total		100,028	2,552	102,580	77,812
Expenditure on:					
Charitable activities	5	41,761	4,330	46,091	43,504
Other	6	62,368	-	62,368	63,567
Total		104,129	4,330	108,459	107,071
Net gains on investments		-	-	-	-
Net expenditure	7	(4,101)	(1,778)	(5,879)	(29,259)
Transfers between funds		(1,300)	1,300	-	-
Net expenditure before other gains/(losses)		(5,401)	(478)	(5,879)	(29,259)
Net movement in funds		(5,401)	(478)	(5,879)	(29,259)
Reconciliation of funds:					
Total funds brought forward		28,366	60,799	89,165	118,424
Total funds carried forward		22,965	60,321	83,286	89,165

The Christian Fellowship, Norwich

Balance Sheet

at 31 July 2025

Charity No. 288046

		2025	2024
		£	£
Fixed assets			
Tangible assets	9	57,137	67,054
		<u>57,137</u>	<u>67,054</u>
Current assets			
Debtors	10	10,449	4,287
Cash at bank and in hand		22,651	21,695
		<u>33,100</u>	<u>25,982</u>
Creditors: Amount falling due within one year	11	(6,951)	(3,871)
Net current assets		<u>26,149</u>	<u>22,111</u>
Total assets less current liabilities		<u>83,286</u>	<u>89,165</u>
Net assets excluding pension asset or liability		<u>83,286</u>	<u>89,165</u>
Total net assets		<u><u>83,286</u></u>	<u><u>89,165</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		60,321	60,799
		<u>60,321</u>	<u>60,799</u>
Unrestricted funds	12		
General funds		22,965	28,366
		<u>22,965</u>	<u>28,366</u>
Reserves	12		
Total funds		<u><u>83,286</u></u>	<u><u>89,165</u></u>

Approved by the trustees on 31 October 2025

And signed on their behalf by:

Elizabeth Davey

E. Davey

Trustee

31 October 2025

The Christian Fellowship, Norwich

Notes to the Accounts

for the year ended 31 July 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

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

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

The Christian Fellowship, Norwich

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
kitchen refurbishment	20% straight line
Office equipment	25% straight line
Fixtures and fittings	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

The Christian Fellowship, Norwich

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	68,379	3,458	71,837
Other	5,975	-	5,975
Total	74,354	3,458	77,812
Expenditure on:			
Charitable activities	38,868	4,636	43,504
Other	54,805	8,762	63,567
Total	93,673	13,398	107,071
Net income	(19,319)	(9,940)	(29,259)
Transfers between funds	(1,600)	1,600	-
Net income before other gains/(losses)	(20,919)	(8,340)	(29,259)
Other gains and losses:			
Net movement in funds	(20,919)	(8,340)	(29,259)
Reconciliation of funds:			
Total funds brought forward	49,285	69,139	118,424
Total funds carried forward	28,366	60,799	89,165

3 Income from donations and legacies

Unrestricted	Restricted	Total 2025	Total 2024
£	£	£	£
94,408	2,552	96,960	71,837
94,408	2,552	96,960	71,837

4 Other income

Unrestricted	Total 2025	Total 2024
£	£	£
5,620	5,620	5,975
5,620	5,620	5,975

The Christian Fellowship, Norwich

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	41,761	4,330	46,091	43,504
<i>Governance costs</i>				
	<u>41,761</u>	<u>4,330</u>	<u>46,091</u>	<u>43,504</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	52,451	52,451	49,002
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	9,917	9,917	14,565
	<u>62,368</u>	<u>62,368</u>	<u>63,567</u>

7 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	9,917	14,565

8 Staff costs

	2025	2024
Salaries and wages	49,504	46,543
Pension costs	2,947	2,459
	<u>52,451</u>	<u>49,002</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2025 Number	2024 Number
Charitable activities	2	3
Administration	2	2
	<u>4</u>	<u>5</u>

The Christian Fellowship, Norwich

Notes to the Accounts

9 Tangible fixed assets

	Land and buildings	kitchen refurbishment	Office equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 August 2024	234,318	15,385	14,721	12,353	276,777
At 31 July 2025	<u>234,318</u>	<u>15,385</u>	<u>14,721</u>	<u>12,353</u>	<u>276,777</u>
Depreciation and impairment					
At 1 August 2024	167,624	15,385	14,720	11,994	209,723
Depreciation charge for the year	9,854	-	-	63	9,917
At 31 July 2025	<u>177,478</u>	<u>15,385</u>	<u>14,720</u>	<u>12,057</u>	<u>219,640</u>
Net book values					
At 31 July 2025	<u>56,840</u>	<u>-</u>	<u>1</u>	<u>296</u>	<u>57,137</u>
At 31 July 2024	<u>66,694</u>	<u>-</u>	<u>1</u>	<u>359</u>	<u>67,054</u>

10 Debtors

	2025	2024
	£	£
Trade debtors	9,385	3,171
Prepayments and accrued income	1,064	1,116
	<u>10,449</u>	<u>4,287</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other creditors	6,951	3,871
	<u>6,951</u>	<u>3,871</u>

The Christian Fellowship, Norwich

Notes to the Accounts

12 Movement in funds

	At 1 August 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 July 2025 £
Restricted funds:					
Restricted income funds:					
Student fund	2,174	600	(1,020)	-	1,754
Building refurbishment fund					
2013	51,156	-	-	-	51,156
Pastoral fund	1,166	1,170	(1,190)	-	1,146
Food bank	354	30	(154)	-	230
City Ministries	262	191	(161)	-	292
Ministry Budget	-	281	(1,581)	1,300	-
School project	5,687	280	(224)	-	5,743
<i>Total</i>	<u>60,799</u>	<u>2,552</u>	<u>(4,330)</u>	<u>1,300</u>	<u>60,321</u>
Unrestricted funds:					
General funds	28,366	100,028	(104,129)	(1,300)	22,965
Total funds	<u><u>89,165</u></u>	<u><u>102,580</u></u>	<u><u>(108,459)</u></u>	<u><u>-</u></u>	<u><u>83,286</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Student fund	A fund to support our Students accessing training.
Building refurbishment fund	The refurbishment in 2013 was charged to capital, depreciated over 20
2013	years.
Pastoral fund	Donations to be used to support any member of the congregation with an emergency funding need
Food bank	A fund to support the work of Foodbank at the New Hope Christian Centre.
City Ministries	A fund to support work in the city together with other ministries.
Ministry Budget	Only the money under the Fund 'Specific Appeal' is restricted.
School project	Holding money for this project until they can have their own account.

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	296	56,841	57,137
Net current assets	10,789	15,360	26,149
	<u>11,085</u>	<u>72,201</u>	<u>83,286</u>

The Christian Fellowship, Norwich

Notes to the Accounts

14 Reconciliation of net debt

	At 1 August 2024	Cash flows	At 31 July 2025
	£	£	£
Cash and cash equivalents	21,695	956	22,651
	<u>21,695</u>	<u>956</u>	<u>22,651</u>
Net debt	<u>21,695</u>	<u>956</u>	<u>22,651</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:	-	-	-	-

Pension commitments

	2025	2024
	£	£
The pension cost charge to the charity amounted to:	<u>2,947</u>	<u>2,459</u>

The Christian Fellowship, Norwich

Statement of Cash flows

for the year ended 31 July 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,879)	(29,259)
Adjustments for:		
Depreciation of property, plant and equipment	9,917	14,565
Dividends, interest and rents from investments	(5,620)	(5,975)
(Increase)/Decrease in trade and other receivables	(6,162)	66
Increase in trade and other payables	3,080	1,280
Net cash used in operating activities	<u>(4,664)</u>	<u>(19,323)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	5,620	5,975
Net cash from investing activities	<u>5,620</u>	<u>5,975</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	956	(13,348)
Cash and cash equivalents at the beginning of the year	21,695	35,043
Cash and cash equivalents at the end of the year	<u>22,651</u>	<u>21,695</u>
Components of cash and cash equivalents		
Cash and bank balances	22,651	21,695
	<u>22,651</u>	<u>21,695</u>

The Christian Fellowship, Norwich

Detailed Statement of Financial Activities

for the year ended 31 July 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	94,408	2,552	96,960	71,837
	94,408	2,552	96,960	71,837
Other	5,620	-	5,620	5,975
	5,620	-	5,620	5,975
Total income and endowments	100,028	2,552	102,580	77,812
Expenditure on:				
Charitable activities	41,761	4,330	46,091	43,504
	41,761	4,330	46,091	43,504
Total of expenditure on charitable activities	41,761	4,330	46,091	43,504
Employee costs				
Salaries/wages	49,504	-	49,504	46,543
Pension costs	2,947	-	2,947	2,459
	52,451	-	52,451	49,002
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	9,854	-	9,854	11,425
Depreciation of kitchen refurbishment	-	-	-	3,077
Depreciation of Office equipment	-	-	-	-
Depreciation of Fixtures and fittings	63	-	63	63
	9,917	-	9,917	14,565
Total of expenditure of other costs	62,368	-	62,368	63,567
Total expenditure	104,129	4,330	108,459	107,071
Net gains on investments	-	-	-	-
Net expenditure	(4,101)	(1,778)	(5,879)	(29,259)
Transfers between funds	(1,300)	1,300	-	-
Net expenditure before other gains/(losses)	(5,401)	(478)	(5,879)	(29,259)

The Christian Fellowship, Norwich
Detailed Statement of Financial Activities

Other Gains	-	-	-	-
Net movement in funds	(5,401)	(478)	(5,879)	(29,259)
Reconciliation of funds:				
Total funds brought forward	28,366	60,799	89,165	118,424
Total funds carried forward	22,965	60,321	83,286	89,165

Accounts

The Christian Fellowship, Norwich

Charity No. 288046

Trustees' Report and Unaudited Accounts

31 July 2024

The Christian Fellowship, Norwich

Contents

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	to 5
Statement of Financial Activities	to 6
Balance Sheet	to 7
Notes to the Accounts	8 to 15
Detailed Statement of Financial Activities	16 to 17

The Christian Fellowship, Norwich
Trustees Annual Report

The Christian Fellowship

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 288046

Principal Office

New Hope Christian Centre

Martineau Lane

Norwich

NR1 2HX

Trustees

The following trustees served during the year:

J. Betts	(Resigned 19 October 2023)
E. Davey	
D. Elkins	(Appointed 13 February 2024)
E. Makuve	
R. Sadler	(Appointed 13 February 2024)
R. Smith	(Resigned 1 August 2023)

Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

OBJECTIVES AND ACTIVITIES

Overview

Summer Programme

We have had the privilege of hosting the Rev. Dr. Joseph Boot, who came and spoke to us on Coronation, Kingship and the Gospel, which was a fantastic evening launching this year's Summer Programme. He also preached for us at our Sunday service.

We have been holding a teaching series focussing on Romans 8, which has been beneficial to the life of the church, being able to slow down and study in depth one chapter as opposed to our regular overview of whole books. Alongside this series, we have held a worship night on the farm, a book club discussion night on Islamic apologetics, and an evening where John Betts shared his life journey - the lessons he has learnt and many testimonies along the way.

We had Dan Gower from Open Doors spend an evening with us sharing stories from the persecuted church and helping us to engage creatively in prayer for our brothers and sisters in Christ. This was a sobering and impactful night, even though many of us are aware of the work that Open Doors is engaged in.

Overseas Mission

Victor continues to visit the Home of the Sparrow orphanage annually which maintains excellent relationships with the ministry. Our mission secretaries have been maintaining correspondence with the other ministries we support for over a year now, and this has greatly improved our communication and ability to support them in prayer by knowing more up to date details of their programmes and needs.

City Ministries

We held a Christmas Outreach together in the city, singing carols, preaching simple Christmas gospel messages, handing out Gospel tracts and holding a CBR UK display. This was very encouraging to continue to work together and stand for the gospel in the public sphere.

For Good Friday, we gathered together for an outreach event at Norwich market. This is such a great time to declare the good news on the streets and change the atmosphere through prayer and worship.

At the end of July, we held a joint week of prayer and fasting, gathering around the various locations of those involved in City Ministries and praying together. This culminated with a Pride parade outreach where we worshiped and preached amidst the parade. As a result, several people committed themselves to Christ! Hallelujah!

Ministry Events

We held a drop in party at Jubilee park for Halloween, with many games with sweets as prizes, the coffee cart and the hope bus where we gave a gospel message of Christ as the light in the darkness.

A new idea that we tried with success was an evangelism meal. We encouraged people to invite non-Christian friends or family to a free 3 course meal at church, but between courses various people shared a 2 minute testimony finished by one longer testimony and gospel challenge. This was very well attended, great food and atmosphere and encouraged great conversations with those among whom we have been witnessing. As a result, one lady began a journey which has resulted in her becoming a Christian!

ACHIEVEMENTS AND PERFORMANCE

Bilney

We were delighted to host several representatives of Memoria Press, who gave an excellent presentation of Classical Christian Education to interested families. They are beginning to adapt their curriculum for the UK and so we look forward to staying in touch and seeing what comes from this.

For the first time, another church in Norwich opened their doors to us to share the vision for Bilney. We had the opportunity to speak with parents and teachers from City Gates and had many sign ups from parents who will be interested in several years, and teachers eager to explore other options apart from secular schools.

We felt that God was taking us in a slightly different direction and so what we had originally shared (school) was not in line with the desire to help reunite families and provide educational support to the parents in their primary role as educators. We visited Veritas Academy in Austin, Texas, where we had the privilege of seeing how a collaborative classical Christian school operates, and this helped us in refining what we believed God was calling us to do.

The Christian Fellowship, Norwich

Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

We welcomed two new trustees, Duane and Richard, for whom we are extremely thankful.

Appointment of Trustees

Is by recognition of the two church leaders and Senior Management Team. A formal interview is conducted to ensure the candidate meets the standards required for a leadership role in the church. Trustees will have been in church membership for over 1 year, at least 21 years of age, and completed a church induction course.

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



E. Davey

Trustee

01 October 2024

The Christian Fellowship, Norwich

Independent Examiners Report

Independent Examiner's Report to the trustees of The Christian Fellowship, Norwich

I report to the trustees on my examination of the financial statements of The Christian Fellowship, Norwich for the year ended 31 July 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Andrew Parker FCCA

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

01 October 2024

The Christian Fellowship, Norwich

Statement of Financial Activities

for the year ended 31 July 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	68,379	3,458	71,837	87,730
Other	4	5,975	-	5,975	4,539
Total		74,354	3,458	77,812	92,269
Expenditure on:					
Charitable activities	5	38,868	4,636	43,504	35,468
Other	6	54,805	8,762	63,567	61,442
Total		93,673	13,398	107,071	96,910
Net gains on investments		-	-	-	-
Net expenditure	7	(19,319)	(9,940)	(29,259)	(4,641)
Transfers between funds		(1,600)	1,600	-	-
Net expenditure before other gains/(losses)		(20,919)	(8,340)	(29,259)	(4,641)
Other gains and losses					
Net movement in funds		(20,919)	(8,340)	(29,259)	(4,641)
Reconciliation of funds:					
Total funds brought forward		49,285	69,139	118,424	123,065
Total funds carried forward		28,366	60,799	89,165	118,424

The Christian Fellowship, Norwich

Balance Sheet

at 31 July 2024

Charity No. 288046

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	67,054	81,619
		<u>67,054</u>	<u>81,619</u>
Current assets			
Debtors	10	4,287	4,353
Cash at bank and in hand		21,695	35,043
		<u>25,982</u>	<u>39,396</u>
Creditors: Amount falling due within one year	11	(3,871)	(2,591)
Net current assets		<u>22,111</u>	<u>36,805</u>
Total assets less current liabilities		<u>89,165</u>	<u>118,424</u>
Net assets excluding pension asset or liability		<u>89,165</u>	<u>118,424</u>
Total net assets		<u><u>89,165</u></u>	<u><u>118,424</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		60,799	69,139
		<u>60,799</u>	<u>69,139</u>
Unrestricted funds	12		
General funds		28,366	49,285
		<u>28,366</u>	<u>49,285</u>
Reserves	12		
Total funds		<u><u>89,165</u></u>	<u><u>118,424</u></u>

Approved by the trustees on 01 October 2024

And signed on their behalf by:



E. Davey

Trustee

01 October 2024

The Christian Fellowship, Norwich

Notes to the Accounts

for the year ended 31 July 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

The Christian Fellowship, Norwich

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
kitchen refurbishment	20% straight line
Office equipment	25% straight line
Fixtures and fittings	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

The Christian Fellowship, Norwich

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	77,977	9,753	87,730
Other	4,539	-	4,539
Total	82,516	9,753	92,269
Expenditure on:			
Charitable activities	29,771	5,697	35,468
Other	52,680	8,762	61,442
Total	82,451	14,459	96,910
Net income	65	(4,706)	(4,641)
Transfers between funds	(1,671)	1,671	-
Net income before other gains/(losses)	(1,606)	(3,035)	(4,641)
Other gains and losses:			
Net movement in funds	(1,606)	(3,035)	(4,641)
Reconciliation of funds:			
Total funds brought forward	50,891	72,174	123,065
Total funds carried forward	49,285	69,139	118,424

3 Income from donations and legacies

Unrestricted	Restricted	Total 2024	Total 2023
£	£	£	£
68,379	3,458	71,837	87,730
68,379	3,458	71,837	87,730

4 Other income

Unrestricted	Total 2024	Total 2023
£	£	£
5,975	5,975	4,539
5,975	5,975	4,539

The Christian Fellowship, Norwich

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	38,868	4,636	43,504	35,468
<i>Governance costs</i>				
	<u>38,868</u>	<u>4,636</u>	<u>43,504</u>	<u>35,468</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	49,002	-	49,002	46,825
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,803	8,762	14,565	14,617
	<u>54,805</u>	<u>8,762</u>	<u>63,567</u>	<u>61,442</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	14,565	14,617

8 Staff costs

	2024	2023
Salaries and wages	46,543	46,179
Pension costs	2,459	646
	<u>49,002</u>	<u>46,825</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Charitable activities	3	3
Administration	2	2
	<u>5</u>	<u>5</u>

The Christian Fellowship, Norwich

Notes to the Accounts

9 Tangible fixed assets

	Land and buildings	kitchen refurbishment	Office equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 August 2023	234,318	14,721	15,385	12,353	276,777
At 31 July 2024	<u>234,318</u>	<u>14,721</u>	<u>15,385</u>	<u>12,353</u>	<u>276,777</u>
Depreciation and impairment					
At 1 August 2023	156,199	14,720	12,308	11,931	195,158
Depreciation charge for the year	11,425	-	3,077	63	14,565
At 31 July 2024	<u>167,624</u>	<u>14,720</u>	<u>15,385</u>	<u>11,994</u>	<u>209,723</u>
Net book values					
At 31 July 2024	<u>66,694</u>	<u>1</u>	<u>-</u>	<u>359</u>	<u>67,054</u>
At 31 July 2023	<u>78,119</u>	<u>1</u>	<u>3,077</u>	<u>422</u>	<u>81,619</u>

10 Debtors

	2024	2023
	£	£
Trade debtors	3,171	3,550
Prepayments and accrued income	<u>1,116</u>	<u>803</u>
	<u>4,287</u>	<u>4,353</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	<u>3,871</u>	<u>2,591</u>
	<u>3,871</u>	<u>2,591</u>

The Christian Fellowship, Norwich

Notes to the Accounts

12 Movement in funds

	At 1 August 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 July 2024 £
Restricted funds:					
Restricted income funds:					
Student fund	1,526	648	-	-	2,174
Kitchen refurbishment fund 2019/20	3,077	-	(3,077)	-	-
Building refurbishment fund 2013	56,841	-	(5,685)	-	51,156
Pastoral fund	1,784	251	(869)	-	1,166
Food bank	354	-	-	-	354
City Ministries	262	-	-	-	262
Ministry Budget	150	2,017	(3,767)	1,600	-
School project	5,145	542	-	-	5,687
<i>Total</i>	<u>69,139</u>	<u>3,458</u>	<u>(13,398)</u>	<u>1,600</u>	<u>60,799</u>
Unrestricted funds:					
General funds	49,285	74,354	(93,673)	(1,600)	28,366
Total funds	<u><u>118,424</u></u>	<u><u>77,812</u></u>	<u><u>(107,071)</u></u>	<u><u>-</u></u>	<u><u>89,165</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Student fund	A fund to support our Students accessing training.
Kitchen refurbishment fund 2019/20	This was charged to capital and is being depreciated over 5 years.
Building refurbishment fund 2013	The refurbishment in 2013 was charged to capital, depreciated over 20 years.
Pastoral fund	Donations to be used to support any member of the congregation with an emergency financial need.
Food bank	A fund to support the work of Foodbank at the New Hope Christian Centre.
City Ministries	A fund to support work in the city together with other ministries.
Ministry Budget	Only the money under the Fund 'Specific Appeal' is restricted.
School project	Holding money for this project until they can have their own account.

The Christian Fellowship, Norwich

Notes to the Accounts

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	10,213	56,841	67,054
Net current assets	13,522	8,589	22,111
	<u>23,735</u>	<u>65,430</u>	<u>89,165</u>

14 Reconciliation of net debt

	At 1 August 2023 £	Cash flows £	At 31 July 2024 £
Cash and cash equivalents	35,043	(13,348)	21,695
	<u>35,043</u>	<u>(13,348)</u>	<u>21,695</u>
Net debt	<u>35,043</u>	<u>(13,348)</u>	<u>21,695</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Operating leases with expiry date:				

Pension commitments

	2024 £	2023 £
The pension cost charge to the charity amounted to:	<u>2,459</u>	<u>646</u>

The Christian Fellowship, Norwich

Detailed Statement of Financial Activities

for the year ended 31 July 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	68,379	3,458	71,837	87,730
	68,379	3,458	71,837	87,730
Other	5,975	-	5,975	4,539
	5,975	-	5,975	4,539
Total income and endowments	74,354	3,458	77,812	92,269
Expenditure on:				
Charitable activities	38,868	4,636	43,504	35,468
	38,868	4,636	43,504	35,468
Total of expenditure on charitable activities	38,868	4,636	43,504	35,468
Employee costs				
Salaries/wages	46,543	-	46,543	46,179
Pension costs	2,459	-	2,459	646
	49,002	-	49,002	46,825
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	5,740	5,685	11,425	11,425
Depreciation of kitchen refurbishment	-	3,077	3,077	3,077
Depreciation of Office equipment	-	-	-	-
Depreciation of Fixtures and fittings	63	-	63	115
	5,803	8,762	14,565	14,617
Total of expenditure of other costs	54,805	8,762	63,567	61,442
Total expenditure	93,673	13,398	107,071	96,910
Net gains on investments	-	-	-	-
Net expenditure	(19,319)	(9,940)	(29,259)	(4,641)
Transfers between funds	(1,600)	1,600	-	-
Net expenditure before other gains/(losses)	(20,919)	(8,340)	(29,259)	(4,641)

The Christian Fellowship, Norwich
Detailed Statement of Financial Activities

Other Gains	-	-	-	-
Net movement in funds	(20,919)	(8,340)	(29,259)	(4,641)
Reconciliation of funds:				
Total funds brought forward	49,285	69,139	118,424	123,065
Total funds carried forward	28,366	60,799	89,165	118,424

Accounts

The Christian Fellowship, Norwich

Charity No. 288046

Trustees' Report and Unaudited Accounts

31 July 2023

The Christian Fellowship, Norwich

Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiner's Report	to 6
Statement of Financial Activities	to 7
Balance Sheet	to 8
Notes to the Accounts	9 to 16
Detailed Statement of Financial Activities	17 to 18

The Christian Fellowship, Norwich
Trustees Annual Report

The Christian Fellowship

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 July 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 288046

Principal Office

New Hope Christian Centre

Martineau Lane

Norwich

NR1 2HX

Trustees

The following trustees served during the year:

J. Betts

E. Davey

E. Makuve

R. Smith

Accountants

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

OBJECTIVES AND ACTIVITIES

Overview

Summer Programme

Our Summer Saturdays programme was excellently received, with fantastic guest speakers. Benjamin John of Christian Concern kicked off the programme speaking on 'What is Cultural Marxism?' a very thorough and yet accessible introduction. We had our first book club, reading together Camilla Olim's book on abortion, 'For Those Being Crushed,' which led to some good discussions on what the church's response should be to this cultural evil.

Matt Richards gave his life story, which proved an interesting and funny evening, and our final guest speakers were Stephen Lloyd and Paul Garner from Biblical Creation Trust, who together spoke on 'Creation or Evolution: Does It Really Matter?' This was an excellent continuation of the conversation that we have been having for a while now.

Overseas Mission

In November we held a quiz and chips night to raise money for Open Doors. This was a great success and together with our annual alternative Christmas card appeal we were able to send £821 to support the church in persecuted countries.

We are also delighted to announce that we have recently appointed two Overseas Missions Secretaries, whose roles it is to maintain regular communication with those we support in Romania, Mozambique and Kenya. This will enable us to pray more effectively for them and their work as we hear more frequently news and updates from their work.

City Ministries

City Ministries began its united work in the city this year with a midnight Halloween prayer meeting at the Mousehold viewing point. Having read John Ramirez's book, we took this night to stand against the forces of darkness at work in the city on this night and pray for God's blessing, protection and hand to be on Norwich. It was a powerful night of united prayer and fasting for the city.

John revived his Christian Leadership Development Programme in November with great success and a cohort of 12 leaders from various churches within City Ministries. This was beneficial for the churches and resulted in the formation of leadership teams within two of the churches involved as well as many strategies formed and visions birthed of which we look to see much fruit.

To pray in the new year, we held 21 days of prayer and fasting for the first three weeks of 2023. Prayer was for each of the ministries as part of City Ministries, as well as for the spiritual state of the city as a whole, and personal prayer for those we were asking God to save in 2023. We concluded again with united prayer at the top of Mousehold, overlooking the city.

We could not pass up the opportunity that the coronation provided for evangelism, and so, following some training provided by Radical, we united to spread the good news on the streets of Norwich of the King of kings.

The Christian Fellowship, Norwich

Trustees Annual Report

Christmas and Easter

As in previous years, we held a street party at Christmas with games, prizes and hot chocolate for the children. Included in this was a nativity themed scavenger hunt. Our Christmas Eve candlelight service was well attended and we followed a more traditional format than last year.

We held a Good Friday prayer meeting fueled by coffee and hot cross buns. This was a great time of prayer in the wider church as we had many more than the regular prayer team join us to pray for salvation in our community. We had a push for individual evangelism in the run up to Easter, handing out almost 100 Try Praying books to friends and family in order to encourage them to give prayer a go. Alongside them, members would commit to pray with them and then invite them to our Easter breakfast preceding our Easter service. It was great to see many friends and family come to church for the first time as a result.

Bilney Classical Christian School

Our first fundraising event raised an incredible £1000 for the BCCS start up fund. We had crafts, jams, baked goods and historical memorabilia for sale as well as selling fresh coffee and cake in the cafe and it was an enjoyable morning full of Christmas music, crafts and treats.

We are in the process of creating a business plan which will be presented to several Christian businessmen that we have contact with. In December, Elizabeth attended and spoke at a Full Gospel Businessmen's meeting where a lot of interest was shown.

The Carrow Hill properties have been rented out and are no longer a current option. We had been interested in the possibility of the Jubilee building in the community but again, God closed that door. We are in the midst of looking at a large property on Bracondale which would provide excellent space to become established as a school.

The past year has been excellent for growing relationships with others also looking to establish Classical Christian schools. At the King Alfred Conference, we were able to gain great encouragement from those who have walked this path already, as well as strategy and insight into classical pedagogy. From this, we reconnected with a team in Cardiff who have put us in touch with the Society for Classical Learning and Memoria Press, two classical Christian education groups in the US who are looking to come and support the classical revival in the UK.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Roger Smith's position as Trustee ended August 1st. We have proposed some names of potential Trustees to the Leadership Team and are awaiting to hear their response.

Appointment of Trustees

Is by recognition of the two church leaders and Senior Management Team. A formal interview is conducted to ensure the candidate meets the standards required for a leadership role in the church. Trustees will have been in church membership for over 1 year, at least 21 years of age, and completed a church induction course.

The Christian Fellowship, Norwich

Trustees Annual Report

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



E. Davey

Trustee

20 October 2023

The Christian Fellowship, Norwich

Independent Examiners Report

Independent Examiner's Report to the trustees of The Christian Fellowship, Norwich

I report to the trustees on my examination of the financial statements of The Christian Fellowship, Norwich for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Andrew Parker FCCA

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

20 October 2023

The Christian Fellowship, Norwich

Statement of Financial Activities

for the year ended 31 July 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	77,977	9,753	87,730	97,354
Other	4	4,539	-	4,539	3,705
Total		82,516	9,753	92,269	101,059
Expenditure on:					
Charitable activities	5	29,771	5,697	35,468	39,146
Other	6	52,680	8,762	61,442	72,362
Total		82,451	14,459	96,910	111,508
Net gains on investments		-	-	-	-
Net expenditure	7	65	(4,706)	(4,641)	(10,449)
Transfers between funds		(1,671)	1,671	-	-
Net expenditure before other gains/(losses)		(1,606)	(3,035)	(4,641)	(10,449)
Other gains and losses					
Net movement in funds		(1,606)	(3,035)	(4,641)	(10,449)
Reconciliation of funds:					
Total funds brought forward		50,891	72,174	123,065	133,514
Total funds carried forward		49,285	69,139	118,424	123,065

The Christian Fellowship, Norwich

Balance Sheet

at 31 July 2023

Charity No. 288046

		2023	2022
		£	£
Fixed assets			
Tangible assets	9	81,619	96,236
		<u>81,619</u>	<u>96,236</u>
Current assets			
Debtors	10	4,353	2,624
Cash at bank and in hand		35,043	25,499
		<u>39,396</u>	<u>28,123</u>
Creditors: Amount falling due within one year	11	(2,591)	(1,294)
Net current assets		<u>36,805</u>	<u>26,829</u>
Total assets less current liabilities		<u>118,424</u>	<u>123,065</u>
Net assets excluding pension asset or liability		<u>118,424</u>	<u>123,065</u>
Total net assets		<u><u>118,424</u></u>	<u><u>123,065</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		69,139	72,174
		<u>69,139</u>	<u>72,174</u>
Unrestricted funds	12		
General funds		49,285	50,891
		<u>49,285</u>	<u>50,891</u>
Reserves	12		
Total funds		<u><u>118,424</u></u>	<u><u>123,065</u></u>

Approved by the trustees on 20 October 2023

And signed on their behalf by:



E. Davey

Trustee

20 October 2023

The Christian Fellowship, Norwich

Notes to the Accounts

for the year ended 31 July 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

The Christian Fellowship, Norwich

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
kitchen refurbishment	20% straight line
Office equipment	25% straight line
Fixtures and fittings	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

The Christian Fellowship, Norwich

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	71,227	26,127	97,354
Other	3,705	-	3,705
Total	74,932	26,127	101,059
Expenditure on:			
Charitable activities	78,353	33,155	111,508
Total	78,353	33,155	111,508
Net income	(3,421)	(7,028)	(10,449)
Transfers between funds	6,561	(6,561)	-
Net income before other gains/(losses)	3,140	(13,589)	(10,449)
Other gains and losses:			
Net movement in funds	3,140	(13,589)	(10,449)
Reconciliation of funds:			
Total funds brought forward	47,750	85,764	133,514
Total funds carried forward	50,890	72,175	123,065

3 Income from donations and legacies

Unrestricted	Restricted	Total 2023	Total 2022
£	£	£	£
77,977	9,753	87,730	97,354
77,977	9,753	87,730	97,354

4 Other income

Unrestricted	Total 2023	Total 2022
£	£	£
4,539	4,539	3,705
4,539	4,539	3,705

The Christian Fellowship, Norwich

Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	29,771	5,697	35,468	39,146
<i>Governance costs</i>				
	<u>29,771</u>	<u>5,697</u>	<u>35,468</u>	<u>39,146</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	46,825	-	46,825	57,745
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,855	8,762	14,617	14,617
	<u>52,680</u>	<u>8,762</u>	<u>61,442</u>	<u>72,362</u>

7 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	14,617	14,617

8 Staff costs

	2023	2022
Salaries and wages	46,179	57,100
Pension costs	646	645
	<u>46,825</u>	<u>57,745</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Charitable activities	3	3
Administration	2	2
	<u>5</u>	<u>5</u>

The Christian Fellowship, Norwich

Notes to the Accounts

9 Tangible fixed assets

	Land and buildings	kitchen refurbishment	Office equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 August 2022	234,318	15,385	14,721	12,353	276,777
At 31 July 2023	<u>234,318</u>	<u>15,385</u>	<u>14,721</u>	<u>12,353</u>	<u>276,777</u>
Depreciation and impairment					
At 1 August 2022	144,774	9,231	14,720	11,816	180,541
Depreciation charge for the year	11,425	3,077	-	115	14,617
At 31 July 2023	<u>156,199</u>	<u>12,308</u>	<u>14,720</u>	<u>11,931</u>	<u>195,158</u>
Net book values					
At 31 July 2023	<u>78,119</u>	<u>3,077</u>	<u>1</u>	<u>422</u>	<u>81,619</u>
At 31 July 2022	<u>89,544</u>	<u>6,154</u>	<u>1</u>	<u>537</u>	<u>96,236</u>

10 Debtors

	2023	2022
	£	£
Trade debtors	3,550	2,624
Prepayments and accrued income	803	-
	<u>4,353</u>	<u>2,624</u>

11 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	2,591	1,294
	<u>2,591</u>	<u>1,294</u>

The Christian Fellowship, Norwich

Notes to the Accounts

12 Movement in funds

	At 1 August 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 July 2023 £
Restricted funds:					
Restricted income funds:					
Student fund	1,025	781	(250)	(30)	1,526
Kitchen refurbishment fund 2019/20	6,154	-	(3,077)	-	3,077
Building refurbishment fund 2013	62,526	-	(5,685)	-	56,841
Building refurbishment	2,077	-	(2,077)	-	-
Food bank	234	200	(80)	-	354
City Ministries	158	150	(46)	-	262
Ministry Budget	-	1,640	(2,298)	808	150
School project	-	4,498	(246)	893	5,145
Pastoral fund	-	2,484	(700)	-	1,784
<i>Total</i>	<u>72,174</u>	<u>7,269</u>	<u>(13,759)</u>	<u>1,671</u>	<u>69,139</u>
Unrestricted funds:					
General funds	50,891	82,516	(82,451)	(1,671)	49,285
Total funds	<u><u>123,065</u></u>	<u><u>89,785</u></u>	<u><u>(96,210)</u></u>	<u><u>-</u></u>	<u><u>118,424</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Student fund	for young people in the church to undertake further education.
Kitchen refurbishment fund 2019/20	This was charged to capital and is being depreciated over 5 years.
Building refurbishment fund 2013	The refurbishment in 2013 was charged to capital, depreciated over 20 years.
Building refurbishment	The refurbishment in 2013 was charged to capital, depreciated over 20 years.
Food bank	A fund to support the work of Foodbank at the New Hope Christian Centre.
City Ministries	A fund to support work in the city together with other ministries.
Ministry Budget	A fund to support the ministries.
School project	Holding money for this project until they can have their own account.
Pastoral fund	Donations to be used to support any member of the congregation with an emergency financial need.

The Christian Fellowship, Norwich

Notes to the Accounts

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	21,701	59,918	81,619
Net current assets	27,584	9,221	36,805
	<u>49,285</u>	<u>69,139</u>	<u>118,424</u>

14 Reconciliation of net debt

	At 1 August 2022 £	Cash flows £	At 31 July 2023 £
Cash and cash equivalents	25,499	9,544	35,043
	<u>25,499</u>	<u>-</u>	<u>35,043</u>
Net debt	<u>25,499</u>	<u>-</u>	<u>35,043</u>

15 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the charity amounted to:	<u>646</u>	<u>645</u>

The Christian Fellowship, Norwich

Detailed Statement of Financial Activities

for the year ended 31 July 2023

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies	77,977	9,753	87,730	97,354
	<u>77,977</u>	<u>9,753</u>	<u>87,730</u>	<u>97,354</u>
Other	4,539	-	4,539	3,705
	<u>4,539</u>	<u>-</u>	<u>4,539</u>	<u>3,705</u>
Total income and endowments	82,516	9,753	92,269	101,059
Expenditure on:				
Charitable activities	29,771	5,697	35,468	39,146
	<u>29,771</u>	<u>5,697</u>	<u>35,468</u>	<u>39,146</u>
Total of expenditure on charitable activities	29,771	5,697	35,468	39,146
Employee costs				
Salaries/wages	46,179	-	46,179	57,100
Pension costs	646	-	646	645
	<u>46,825</u>	<u>-</u>	<u>46,825</u>	<u>57,745</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	5,740	5,685	11,425	11,425
Depreciation of kitchen refurbishment	-	3,077	3,077	3,077
Depreciation of Office equipment	-	-	-	-
Depreciation of Fixtures and fittings	115	-	115	115
	<u>5,855</u>	<u>8,762</u>	<u>14,617</u>	<u>14,617</u>
Total of expenditure of other costs	<u>52,680</u>	<u>8,762</u>	<u>61,442</u>	<u>72,362</u>
Total expenditure	82,451	14,459	96,910	111,508
Net gains on investments	-	-	-	-
	<u>65</u>	<u>(4,706)</u>	<u>(4,641)</u>	<u>(10,449)</u>
Net expenditure				
Transfers between funds	(1,671)	1,671	-	-
	<u>(1,606)</u>	<u>(3,035)</u>	<u>(4,641)</u>	<u>(10,449)</u>
Net expenditure before other gains/(losses)				

The Christian Fellowship, Norwich

Detailed Statement of Financial Activities

Other Gains	-	-	-	-
Net movement in funds	(1,606)	(3,035)	(4,641)	(10,449)
Reconciliation of funds:				
Total funds brought forward	50,891	72,174	123,065	133,514
Total funds carried forward	49,285	69,139	118,424	123,065

Accounts

The Christian Fellowship, Norwich

Charity No. 288046

Trustees' Report and Unaudited Accounts

31st July 2022

The Christian Fellowship, Norwich
Contents

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7 to 13

The Christian Fellowship, Norwich

Trustees Report 2021-2022

Overview

Summer Programme

We changed up our Summer Programme this year, focussing on a sermon series in the prayer meetings of Acts with some Saturday events. We held a movie night showing *Amazing Grace* which was a powerful challenge to the present day social injustice of abortion. We also invited John Clements to speak on Puritan Norwich which offered a fascinating insight into the role the city played during this time of social and spiritual change.

Overseas Mission

We held an Open Doors harvest meal in September. We enjoyed fresh curry as we heard about the Christians in India and raised donations to send in support. We also raised money for Open Doors with our annual alternative Christmas card appeal. In total we were able to send £1,011 to support the work they do.

City Ministries

Our first City Ministries united effort was our October Gaia outreach on the streets of Norwich. In response to the Gaia exhibition being held in St Peter Mancroft, we held worship and testimonies from Tough Talk (Evangelist group) on the Haymarket whilst handing out tracts and engaging people who were going into or coming out of the exhibit.

Based on the success of the Gaia outreach, we again came together for City Carols outreach. Again, based on Haymarket, we sang carols, gave short street sermons and handed out tracts. We met some street preachers who were already there, and readily joined in with us, allowing us to use their amplification.

Following a prophecy that Norwich would see a 7 year revival begin in July of this year, we held a week of Prayer and Fasting for the ministries of City Ministries, but also for the city in general. This was a fantastic time of support and warfare through prayer, where we were able to stand with one another and pray for the spiritual health of the city. The outcome of this week was a recognition of the power and necessity of standing together in prayer and fasting more regularly for the city.

Christmas and Easter

We had several exciting events over Advent. We held a film night to watch the dramatisation of the Nativity, to which we invited several non Christians. We joined with Radical and held Carols in Jubilee Park, with hot chocolates, scavenger hunts and traditional carols. Our annual candlelight service we did slightly differently this year as we worked with Together Loving Christ

to put on dramatised lessons and carols. We worked over several Saturdays to perform a number of mini-dramas interspersed with carols.

At Easter we held an Escape Room party for the children and youth. By solving puzzles and finding clues they worked their way through the Easter story to the resurrection of Christ. We also held coffee and hot cross buns on Arnold Miller Road on Good Friday, sharing food, a scavenger hunt for young people and a short evangelistic message. Over Easter we gave out many children's Bibles and several gospels of John.

Bilney Classical Christian School

Steve Beegoo came to talk in February to encourage those who have expressed an interest in Christian Education on the value of this task, and also to answer questions. We used that event to build an email base to keep people updated with the progress of the school. We held a day of prayer and fasting, during which Gwil felt he had a picture of a red brick building that he believed to be the old Carrow School. We prayer for confirmation, and two thirds of the property has been put on the market for sale. In May, Clare and Elizabeth visited The King Alfred School in Dudley, which led to a change in proposed curriculum to Classical Christian Curriculum.

Structure, Governance and Management

We are sad to report the death of Doreen Betts in October 2021.

The appointment of Roger Smith as 1 year temporary Trustee, and Elizabeth Davey as Chair of Trustees was agreed in January 2022.

The appointment of John Betts as Trustee was agreed in April 2022.

Appointment of Trustees

Is by recognition of the two church leaders and Senior Management Team. A formal interview is conducted to ensure the candidate meets the standards required for a leadership role in the church. Trustees will have been in church membership for over 1 year, at least 21 years of age, and completed a church induction course.

The annual report was approved by the trustees of the charity October 4th 2022.

Mrs Elizabeth Davey, Chair of Trustees

The Christian Fellowship, Norwich

Independent Examiners Report

Independent Examiner's Report to the trustees of The Christian Fellowship, Norwich

I report to the charity trustees on my examination of the financial statements of The Christian Fellowship, Norwich for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Summary of Income and Expenditure account, the balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Andrew Parker

FCCA

Andrew Parker Associates Ltd

Unit 7

Beech Avenue Business Park

Beech Avenue, Taverham

Norwich

NR8 6HW

1 October 2022

The Christian Fellowship, Norwich
Statement of Financial Activities
for the year ended 31 July 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies		71,227	26,127	97,354	49,786
Other	2-3	3,705	-	3,705	13,326
Total		74,932	26,127	101,059	63,112
Expenditure on:					
Charitable activities	4	78,353	33,155	111,508	74,579
Total		78,353	33,155	111,508	74,579
Net gains on investments		-	-	-	-
Net expenditure		(3,421)	(7,028)	(10,449)	(11,467)
Transfers between funds		6,561	(6,561)	-	-
Net expenditure before other gains/(losses)		3,140	(13,589)	(10,449)	(11,467)
Other gains and losses					
Net movement in funds		3,140	(13,589)	(10,449)	(11,467)
Reconciliation of funds:					
Total funds brought forward		47,750	85,764	133,514	144,981
Total funds carried forward		50,890	72,175	123,065	133,514

The Christian Fellowship, Norwich
Balance Sheet

at 31 July 2022

Company No.	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	5	96,236	110,853
		<u>96,236</u>	<u>110,853</u>
Current assets			
Debtors	6	2,624	1,466
Cash at bank and in hand	10	25,499	22,515
		<u>28,123</u>	<u>23,981</u>
Creditors: Amount falling due within one year	7	(1,294)	(1,320)
Net current assets		<u>26,829</u>	<u>22,661</u>
Total assets less current liabilities	9	123,065	133,514
Net assets excluding pension asset or liability		<u>123,065</u>	<u>133,514</u>
Total net assets		<u>123,065</u>	<u>133,514</u>
The funds of the charity			
Restricted funds	8		
Restricted income funds		72,175	85,764
		<u>72,175</u>	<u>85,764</u>
Unrestricted funds	8		
General funds		50,890	47,750
		<u>50,890</u>	<u>47,750</u>
Total funds		<u>123,065</u>	<u>133,514</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 July 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 07 September 2022

And signed on its behalf by:

E. Davey

Trustee

07 October 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

The Christian Fellowship, Norwich

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

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

Freehold property	5% straight line
kitchen refurbishment	20% straight line
Office equipment	25% straight line
Fixtures and fittings	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet.

The assets of the plan are held separately from the charity in independently administered funds.

The Christian Fellowship, Norwich
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations and legacies	71,227	26,127	97,354	49,756
	<u>71,227</u>	<u>26,127</u>	<u>97,354</u>	<u>49,756</u>

3 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Rental Income	3,705	3,705	13,326
	<u>3,705</u>	<u>3,705</u>	<u>13,326</u>

4 Staff costs

	2022	2021
Salaries and wages	57,100	35,617
Pension costs	645	210
	<u>57,745</u>	<u>35,827</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2022 Number	2021 Number
Charitable activities	3	3
Administration	2	2
	<u>5</u>	<u>5</u>

The Christian Fellowship, Norwich
Notes to the Accounts

5 Tangible fixed assets

	Land and buildings	kitchen refurbishme nt	Office equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 August 2021	234,318	15,385	14,721	12,353	276,777
At 31 July 2022	<u>234,318</u>	<u>15,385</u>	<u>14,721</u>	<u>12,353</u>	<u>276,777</u>
Depreciation and impairment					
At 1 Aug 2021	133,349	6,154	14,720	11,701	165,924
Depreciation charge for the year	11,425	3,077	-	115	14,617
At 31 July 2022	<u>144,774</u>	<u>9,231</u>	<u>14,720</u>	<u>11,816</u>	<u>180,541</u>
Net book values					
At 31 July 2022	<u>89,544</u>	<u>6,154</u>	<u>1</u>	<u>537</u>	<u>96,236</u>
At 31 July 2021	<u>100,969</u>	<u>9,231</u>	<u>1</u>	<u>652</u>	<u>110,853</u>

6 Debtors

	2022	2021
	£	£
Trade debtors	2,624	1,466
	<u>2,624</u>	<u>1,466</u>

7 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	1,294	1,320
	<u>1,294</u>	<u>1,320</u>

The Christian Fellowship, Norwich
Notes to the Accounts

8 Movement in funds

	At 1 August 2021	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 July 2022 £
Restricted funds:					
Restricted funds:					
Student fund	1,075	850	(900)	-	1,025
Kitchen refurb fund 19/20	9,231	-	(3,077)	-	6,154
Building refurb fund 2013	68,212		(5,685)	-	62,527
Building refurb	6,800	25,277	(23,439)	(6,561)	2,077
Food bank	288	-	(54)	-	234
City ministries	158	-	-	-	158
Total	85,764	26,127	(33,155)	(6,561)	72,175
Unrestricted funds:					
General funds	47,750	71,227	(74,648)	6,561	50,890
Total funds	133,514	97,354	(107,803)	-	123,065

Purposes and restrictions in relation to the funds:

Restricted funds:

Student fund for young people in the church to undertake further education

Building refurbishment Fund The refurb in 2013 was charged to capital, depreciated over 20 years

Kitchen Refurbishment The refurbishment in 2019/20 was charged to capital and depreciated over 5 years.

City ministries To support work in the city together with other ministries

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	27,556	68,680	96,236
Net current assets	23,334	3,495	26,829
	50,890	72,175	123,065

The Christian Fellowship, Norwich
Notes to the Accounts

10 Reconciliation of net debt

	At 1 Aug 2021 £	Cash flows £	At 31 July 2022 £
Cash and cash equivalents	22,515	2,984	25,499
	<u>22,515</u>	<u>2,984</u>	<u>25,499</u>
Net debt	<u>22,515</u>	<u>2,984</u>	<u>25,499</u>

Accounts

Charity registration number: 288046

The Christian Fellowship, Norwich

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Aleathia Richards
Chartered Accountant
14 Townsend Court
Reepham
Norwich
Norfolk
NR10 4LD

The Christian Fellowship, Norwich

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13

The Christian Fellowship, Norwich

Reference and Administrative Details

Trustees

Mrs D Betts (Died 8 October 2021)
Ms Rita Betts (Died 17 January 2021)
Ms Everjoice Makuve
Mrs Elizabeth Davey (appointed 27 July 2021)

Principal Office

New Hope Christian Centre
Martineau Lane
Norwich
NR1 2HX

Charity Registration Number

288046

Independent Examiner

Aleathia Richards
Chartered Accountant
14 Townsend Court
Reepham
Norwich
Norfolk
NR10 4LD

The Christian Fellowship, Norwich

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2021.

Achievements and performance

Children's and Youth Work

Our Sunday morning programmes have followed structured Bible teaching, story telling and discussion groups. This programme has expanded during the year. We now have a Sunday school of 11 and a youth group of 4. It has been a fantastic year of growth.

Spiritual Life

The Sunday morning service continues to be a key time in the life of the church. The teaching team have an anointing with the focus of 'understanding the times in which we live' and 'the place and calling on the church for such a time as this.' The last year has been a time of growth as we have welcomed several new families.

Homes Groups

We have been able to re-establish these as face to face meetings. Wednesday morning bible study has been good for people who are not able to come out in the evenings.

Healing and Wholeness

This team is led by John Betts and has been available to pray with people after the teaching ministry on Sunday mornings. More in depth, personal ministry is carried out by appointment.

Overseas

The Christian Fellowship set up Partners in the Service of Christ, a charity working with our overseas contacts.

Mozambique

Covid 19 has meant that Victor Gillon has been unable to make his annual visit to the churches with whom we work. However, we have continued to support the orphans in Nhamatanda and Victor has been in telephone contact with Daniel Caetano, who is recovering from a major illness.

Tanzania

We are in regular contact with Sered and Sitini who have left Youth with a mission Tanzania to work in Kenya with SOS Adventure, training up young people for mission.

Romania

We have continued financial support for Elizabeth and Nic Dinu on a monthly basis and receive regular updates from them concerning the children's camps they run.

Open Doors

Our relationship with the work of Open Doors has continued throughout the year. In January we sent a cheque for £700 to support their vital work.

The Christian Fellowship, Norwich

Trustees' Report

Policies

All our policies continue to be produced for us by Voluntary Norfolk who keep us updated in line with all government changes.

Grants are made to individuals and organisations who are pursuing aims and objectives in line with ours. This year we have not had students at University, but many people have kept up their payments to this fund to enable us to support Jonathan Elkins at Nottingham University in the next financial year.

Review of major risks

The major risks to which the charity is exposed have been assessed by the trustees, these continue to be monitored and systems put in place to mitigate those risks.

Reserves Policy

The trustees have reviewed the charities need for reserves and have decided that one month's salaries should be retained to offset irregularities and seasonal fluctuations in the giving of the congregation.

Structure Governance and management

We are sad to report the death of Rita Betts in January 2021.

The appointment of Elizabeth Davey was agreed in March 2021.

Sadly, our Chair of Trustees, Doreen Betts passed away on 5 October 2021. We are grateful for her great dedication to the work of the Charity.

Appointment of Trustees

Appointment of Trustees is by recognition of the two church leaders and the Senior Management Team. A formal interview is conducted to ensure the candidate meet the standards required for a leadership role in the church. Trustees will have been in church membership for over 1 year, at least 21 years of age, and completed a church induction course.

The annual report was approved by the trustees of the charity on 17 November 2021 and signed on its behalf by:



Mrs Elizabeth Davey
Trustee

The Christian Fellowship, Norwich

Independent Examiner's Report to the trustees of The Christian Fellowship, Norwich

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of 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 next statement.

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 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

.....
Aleathia Richards
Chartered Accountant

14 Townsend Court
Reepham
Norwich
Norfolk
NR10 4LD

17 November 2021

The Christian Fellowship, Norwich

Statement of Financial Activities for the Year Ended 31 July 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		41,521	1,465	42,986
Other income		13,326	6,800	20,126
Total Income		54,847	8,265	63,112
Expenditure on:				
Charitable activities		(65,664)	(8,915)	(74,579)
Total Expenditure		(65,664)	(8,915)	(74,579)
Net movement in funds		(10,817)	(650)	(11,467)
Reconciliation of funds				
Total funds brought forward		58,567	86,414	144,981
Total funds carried forward	10	47,750	85,764	133,514
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		40,484	3,968	44,452
Other income		17,260	12,385	29,645
Total Income		57,744	16,353	74,097
Expenditure on:				
Charitable activities		(63,977)	(9,662)	(73,639)
Total Expenditure		(63,977)	(9,662)	(73,639)
Net movement in funds		(6,233)	6,691	458
Reconciliation of funds				
Total funds brought forward		64,800	79,723	144,523
Total funds carried forward	10	58,567	86,414	144,981

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

The funds breakdown for 2021 is shown in note 10.

The Christian Fellowship, Norwich

(Registration number: 288046)
Balance Sheet as at 31 July 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	110,853	125,470
Current assets			
Debtors	8	1,466	1,871
Cash at bank and in hand		<u>22,515</u>	<u>18,766</u>
		23,981	20,637
Creditors: Amounts falling due within one year	9	<u>(1,320)</u>	<u>(1,126)</u>
Net current assets		<u>22,661</u>	<u>19,511</u>
Net assets		<u>133,514</u>	<u>144,981</u>
Funds of the charity:			
Restricted funds		85,764	86,414
Unrestricted income funds			
Unrestricted funds		<u>47,750</u>	<u>58,567</u>
Total funds	10	<u>133,514</u>	<u>144,981</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 17 November 2021 and signed on their behalf by:


 Mrs Elizabeth Davey
 Trustee

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Christian Fellowship, Norwich meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office equipment	25% straight line
Fixtures and fittings	15% reducing balance
Building refurbishment 2013	5% straight line
Kitchen refurbishment 2019/20	20% straight line

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price.

Cash and cash equivalents

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

Fund structure

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

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	41,521	1,465	42,986	41,452
Grants, including capital grants;				
Grants from companies	-	-	-	3,000
	<u>41,521</u>	<u>1,465</u>	<u>42,986</u>	<u>44,452</u>

3 Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Rental income	13,326		13,326	17,260
Contributions to kitchen refurbishment from Community Action Norwich	-	-	-	12,385
	<u>17,260</u>	<u>12,385</u>	<u>29,645</u>	<u>29,645</u>

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	650	650	625
	<u>650</u>	<u>650</u>	<u>625</u>

5 Staff costs

The aggregate payroll costs were as follows:

Employee costs for the year amounted to £35,617 (2019:£32,821)

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

	2021 No	2020 No
Charitable activities	3	3
Administration	2	2
	<u>5</u>	<u>5</u>

2 (2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £201 (2020 - £80).

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

6 Taxation

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

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Kitchen refurbishment £	Total £
Cost				
At 1 August 2020	<u>234,318</u>	<u>27,074</u>	<u>15,385</u>	<u>276,777</u>
At 31 July 2021	<u>234,318</u>	<u>27,074</u>	<u>15,385</u>	<u>276,777</u>
Depreciation				
At 1 August 2020	121,924	26,306	3,077	151,307
Charge for the year	<u>11,425</u>	<u>115</u>	<u>3,077</u>	<u>14,617</u>
At 31 July 2021	<u>133,349</u>	<u>26,421</u>	<u>6,154</u>	<u>165,924</u>
Net book value				
At 31 July 2021	<u>100,969</u>	<u>653</u>	<u>9,231</u>	<u>110,853</u>
At 31 July 2020	<u>112,394</u>	<u>768</u>	<u>12,308</u>	<u>125,470</u>

8 Debtors

	2021 £	2020 £
Trade debtors	<u>1,466</u>	<u>1,871</u>

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>1,320</u>	<u>1,126</u>

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

10 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	58,567	54,847	(65,664)	-	47,750
Restricted funds					
Student Fund	177	965	(100)	33	1,075
Kitchen refurbishment Fund 2019/20	12,308	-	(3,077)	-	9,231
Building refurbishment Fund 2013	73,929	-	(5,685)	(33)	68,211
Building refurbishment	-	6,800	-	-	6,800
Food bank	-	300	(12)	-	288
City Ministries	-	200	(42)	-	158
Total restricted funds	86,414	8,265	(8,916)	-	85,763
Total funds	144,981	63,112	(74,580)	-	133,513
	Balance at 1 August 2019 £	Incoming resources £	Resources expended £		Balance at 31 July 2020 £
Unrestricted funds					
<i>General</i>					
General Fund	64,800	57,744	(63,977)		58,567
Restricted funds					
Student Fund	109	968	(900)		177
Kitchen refurbishment Fund 2019/20	-	15,385	(3,077)		12,308
Building refurbishment Fund 2013	79,614	-	(5,685)		73,929
Total restricted funds	79,723	16,353	(9,662)		86,414
Total funds	144,523	74,097	(73,639)		144,981

The Christian Fellowship, Norwich

Notes to the Financial Statements for the Year Ended 31 July 2021

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

Student Fund is for young people in the church to undertake further education.

Building refurbishment Fund. The building was refurbished in 2013 and the cost charged to capital. This is being depreciated over 20 years.

Kitchen refurbishment Fund. The kitchen was refurbished in 2019/20 and the cost charged to capital. This is being depreciated over 5 years.

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	33,411	77,442	110,853
Current assets	15,660	8,321	23,981
Current liabilities	(1,320)	-	(1,320)
Total net assets	<u>47,751</u>	<u>85,763</u>	<u>133,514</u>

12 Analysis of net funds

	At 1 August 2020 £	Cash flow £	At 31 July 2021 £
Cash at bank and in hand	18,766	3,749	22,515
Net debt	<u>18,766</u>	<u>3,749</u>	<u>22,515</u>

