

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

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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>

