

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

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Beech Avenue, Taverham

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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>