

The Charity Registration Number is :- 290547

Southend Christian Fellowship
Annual Report and Unaudited Financial Statements
31 December 2023

Southend Christian Fellowship

Report and accounts for the year ended 31 December 2023

Contents

	Page
Trustees' Annual Report	1
Independent Examiner's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Statement of Financial Activities - Prior Year statement	11
Movements in funds	12
Revaluation reserves	12
Revenue Funds	12
Fixed Asset funds	12
Income and Expenditure account	13
Summary of funds	12
Balance sheet	14
Cash flow statement	15
Notes to the accounts	18

SOUTHEND CHRISTIAN FELLOWSHIP

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust which is dated 5 October 1984 and amended by resolution on the 14 October 1992, and constitutes an unincorporated charity.

The Church is not part of a denomination or network and is entirely self-governing, albeit it seeks to work with other like-minded churches in the local area, the UK and Overseas.

Risk management

The trustees' have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Organisational structure

The Fellowship's activities are overseen by the Senior Leadership Team.

Senior Leadership Team

Clive Baggerley
Robert Bates
Chrissy Burgess
Peter Burgess

Chrissy Burgess is the current appointed Team Leader.

The Trustees meet at least bimonthly to review strategy, performance, operating plans, budgets and building matters and were regularly consulted and informed on matters of importance.

Trustees

Robert Bates (Chairman)
Chrissy Burgess
Peter Burgess
Nigel Elliott
Malcolm Hart
Graham Stone
Matthew Verrinder
Rohan Saravanamuttu (appointed 2nd May 2023)

The Senior Leadership Team meet frequently to discuss and oversee the affairs of Southend Christian Fellowship. They work with other members of staff (11 at year end) and a large number of volunteers to implement the vision, goals and objects of the Trust. The Senior Leadership Team is assisted by an Extended Leadership Team, consisting of church members who manage the Ministry areas of the Church, currently:-

Management

Southend Christian Fellowship has a three-fold leadership structure, which has some overlap, under the overall direction of the Senior Leadership Team. Each group – Trustees, Staff and Stream Leaders – has distinct responsibilities in order to take adequate care of each church member and continue on-going outward ministry to benefit the community.

Overall Vision and Direction

The overall vision and direction for the Church is set by the Senior Leadership Team with reference to the Extended Leadership Team, Trustees and Oversight Group.

Oversight Group

The responsibilities of the Oversight Group are to pray and peer. It is not a decision-making group, but rather hears and discerns the health and direction of the Church. It is made up of people representing different groups and experience within the Church. Currently this group consists of Mark and Anita Churchward (based in Southend), Basil and Kathy D'Souza (based in Mumbai, India). Peter and Mariette Stott (based in South-West England) retired on December 30th 2023.

Trustees

The responsibilities of the Trustees include:-

- To advise the Senior Leadership Team on staffing, salaries and employment issues;
- To manage the legal responsibilities of the Charity and ensure full compliance with legislation- including both company and charity law;
- To advise on and manage Church assets and property.

Leaders and Staff

The responsibilities of Leaders and Staff include:-

- To provide on-to-one pastoral care for church members;
- To help teach and train church members in the Christian religion;
- To undertake management activities to the best of their abilities under the direction of the Senior Leadership Team.

Co-ordinators (External Leadership Team):-

To manage, under the guidance of the Senior Leadership Team, the ministry areas of the Church, currently:

- Alpha Course
- Children's ministry
- Community Café
- Men's ministry
- Missions Overseas
- Outreach (evangelism)
- Prayer
- Sozo (Inner Healing and delivery)
- Teaching and Training
- Women's ministry
- Worship
- Youth

Professional Advisers are as shown on the information page. There was one change where Carmar Accountancy and Bookkeeping were appointed to replace DCP Accountants. One local firm of solicitors were consulted on a land purchase.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of Southend Christian Fellowship are that of the advancement of the Christian Faith in the UK and Overseas; the advancement of the public benefit of religious and other education on Christian principles, and the relief of those in need, hardship or distress or who are aged, poor, sick and disabled. These policies remain unchanged since the last annual report of the trustees.

Public benefit

'Public Benefit' is the legal requirement that all charities must have charitable purposes which benefit the public. The Charities Act 2011 underlines this requirement. The report seeks to highlight the public benefit provided by Southend Christian Fellowship.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. All of the many and varied activities of Southend Christian Fellowship as described in this report are available to, and for the benefit of, the public across the complete age spectrum, including children, teenagers and adults.

Therefore, the trustees believe that Southend Christian Fellowship fully complies with the requirements of the Charities Act 2011 with respect to public benefit.

Volunteers

The leadership and trustees recognise that the time, finance and skills given willingly by volunteers enable much of what the Fellowship aims to do to be effectively achieved and are very grateful for this generosity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this financial year, the church has continued to experience God's provision and growth:

- Southend Christian Fellowship has approximately 240-260 people attending on a Sunday. This number includes between 40 – 60 children and young people. The main meeting is on a Sunday and commences at 10.30am. Meetings including children and youth meetings. Church membership crosses all social classes, ethnicity and age groups.
- There are a large number of roles in which people are providing volunteer support which enables us to function in practical, administrative and spiritual capacities.

The vision of the church is to be one that actively extends the Kingdom of God by the expression of His love and power.

Teaching and Training

Teaching and discipling of the church members has taken place through Sunday morning celebrations, special events and small specific groups.

Pastoral Care

A team of people led by members of the senior leadership team takes responsibility for pastoral care throughout the church. They are assisted by Stream Leaders and other senior members of the Fellowship. This new approach and structure were adopted in 2022 as Covid exposed some limitations in our previous approach.

Ministry Teams

Ministry groups functioned throughout the year, providing an opportunity for people to serve and develop their gifts in areas such as pastoral work, worship, prophecy, healing; together with other groups where people could ask questions about the Christian faith in an informal setting.

Childrens Work

Southend Christian Fellowship provides relevant teaching for all ages of children from pre-schoolers to teenagers. This is provided by a team of volunteers drawn from the church membership. Powerzone has continued to provide teaching activities on Sundays for up to 40 – 50 children each week. A hugely successful holiday club for local children is held during the summer school break and is augmented by various one-off special events.

Youth work

Youth work has blossomed with many new people coming into contact with the Fellowship.

SERVING THE COMMUNITY

Community Café

As well as offering a peaceful and calm environment to the community our Café offers a warm space during the cold winter months and support to those who request it.

Tots+

A very successful 'club-like' environment is provided for mothers and fathers who are looking after early years children.

Children's Holiday Club

During the school summer holiday period a children's holiday club is provided to the community. As in pre-covid times this event has proved to be enormously successful within the community and places are sold-out fairly soon after it is announced. Occasional play afternoon sessions have also been put on in other parts of the year and again have been very successful.

Sozo (Inner Healing and delivery)

The Team offers a safe environment to explore life's emotional hurts, challenges and wounds. Sozo is an internationally recognised methodology, and all practitioners have to undergo extensive training and vetting.

ENGAGEMENT WITH OTHER CHURCHES AND EVENTS

Church leaders and members of the congregation have been active in promoting and attending numerous inter-church events, and areas of service to the community which included:

The Southend Foodbank (Reg Charity no 1163160)

A number of volunteers from the Fellowship serve the foodbank in various roles on a weekly basis. One of the SCF senior leaders is a trustee of this charity along with representatives from a number of churches across the Borough. The foodbank continues to work in conjunction with the Trussell Trust.

Street Pastors

Street Pastors serve the night-time community in Southend. By interacting with the clubbers they are able to identify and assist the vulnerable. They often enable people to get home safely or to seek medical assistance. Street Pastors liaise closely with our local police and Southend's other church/council cooperative schemes.

Love Southend

Southend Christian fellowship are widely involved in the activities of Love Southend providing volunteers for the many and varied programmes.

Southend CAP (Christians Against Poverty).

This is an effective debt advice team who are not only able to help clients escape debt, but also provide assistance on budgeting and building a stable financial future. A number of members volunteer their times and skills in partnership with CAP.

Local Collaboration

Southend Christian Fellowship leaders have met regularly with other church leaders, collaborating in serving Southend, South-East Essex and beyond. Over recent years we have been involved with a new relational group of

Churches that together are looking to partner with others to help transform Essex with the love of God. This grouping "Transforming Essex" involved churches from across the county coming together with a common heart to love and serve our county.

Blaze

Blaze events have continued to prove popular amongst the Youth and are attended by up to 80 young people from churches and youth groups across South-East Essex. They are facilitated by a group of 8 -10 youth workers from local congregations. Activities include games, worship, discussion and prayer ministry.

The Isaiah Project

The Isaiah Project is a compassion-based ministry which aims to assist the marginalised and who feel unable to move their life forward without help. It can offer support in a number of practical ways including housing, budgeting and befriending. Originally Isaiah was part of Southend Christian fellowship before it was considered that it should become a separate charity.

OVERSEAS SUPPORT

Whilst we do not have personnel working overseas we support a number of churches. Some of these churches are in unstable countries and some are seeing persecution. It is therefore no longer appropriate that we disclose more details at this point in time.

EXTERNAL HIRE OF THE PLAZA CENTRE FACILITIES

The Trustees allow other organisations to hire the facilities providing the activity does not conflict with the ethos of the Fellowship. Other charities receive highly discounted rates.

Particular users include Jada Theatre School, NHS running particular health focussed activities including rehabilitation and those offering community group activities such as knitting circles.

Additionally, and mainly during the evenings, our main hall has hosted a number of musical events. These have been organised principally by the local Borough Arts Council whilst others have been hosted by other charities including the Royal British Legion, Scope and the Music Man Project. This policy has helped to promote high-quality entertainment for the community and has been extremely well received. Voluntary stewards from the Fellowship are responsible for Health and Safety requirements and provide refreshments for a charge. Regrettably our income fell during the year from £54,262 to £31,079 mainly as other community groups reduced their usage.

DEVELOPMENT OF THE PLAZA CENTRE FACILITIES

Development of the Plaza Centre facilities continued throughout the year where funds have been available. Some of the work was carried out by skilled members of the Fellowship donating their time.

POLICIES AND PROCEDURES

Southend Christian Fellowship has established policies which apply to both staff and those who take part in the community life and/ or visit the church, including a Safeguarding Policy. During the past year existing policies have been reviewed and upgraded and various new policies generated.

FINANCIAL REVIEW

Financial position

Net current assets for the year was £147,775 versus £148,202 for the prior year. The trustees would like to express their thanks to those business, charities, other local churches and individuals for their donations and grants given during the year.

Principal funding sources

The charity relies on voluntary donations from its members for its income. The Charity does not employ professional fund-raising bodies.

GRANTS RECEIVED

During the year, no grants were received.

Investment policy and objectives

The charity has adopted a policy of placing any surplus funds in a low risk, high return investment account with COIF.

Reserves policy

The trustees have developed a reserves policy that they would hold reserves to cover a potential reduction or loss of income.

The trustees believe that it would be prudent to have as a reserve a minimum of £50,000 readily available to cover unforeseen eventualities. (£27,000 is approximately one month's unrestricted income/outgoings). The average current account balance over the year was in excess of £50,000.

Discussions internally within the charity, and externally, lead the trustees to believe that sufficient funds equivalent to the reserve figure identified could be made available, if required, on a timely basis by way of loan finance.

Environmental Matters

Many people in the Church are committed to a sustainable future and to improving the social, economic and environmental well-being of the community. This is an ethos of the fellowship.

We endeavour to base all our actions on sustainability principles to protect our planet and future. We are seeking to minimize CO2 emissions even though we occupy a large building built in the 1930's.

Our services are delivered in a way that minimizes environmental impact and promotes integrity.

Social Responsibility

The Senior Leadership Team seeks to promote a socially responsible culture throughout the fellowship, in particular:-

- We offer safe and healthy jobs with fair wages.
- We maintain a diverse, participation-based corporate culture that establishes optimum conditions for the sustainable commitment of the employees including paying attention to Health & Safety and reducing conflict in the work-place.
- We are committed to working locally to improve the social, economical and environmental well being of our community.

At the end of the year 11 staff were employed by Southend Christian Fellowship.

Southend Christian Fellowship also contributes to a staff pension scheme.

FUTURE PLANS

Southend Christian Fellowship has a vision to reach out and touch the local community and beyond with the love of Jesus. We continue to review where we invest our resources; not just financial but time and energy also.

One of our biggest passions this year has been to create legacy: *To invest in the future of SCF and the Plaza Centre in order to build firm foundations that the next generation will be able to work and expand from.*

As part of that we have been making plans to renovate the Plaza Centre in order that it is suitable and ready for the next season and generation of Southend Christian Fellowship family and we are therefore looking to continue to invest in building work to make this happen.

By careful management of income and budgets the trustees assist the leadership team by ensuring that costs are monitored on a timely basis and that there are sufficient reserves in place to allow for growth.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number 290547

Principal address

The Plaza Centre
600 Southchurch Road
Southend on Sea
Essex
SS1 2PT

Independent Examiner

Carmar Accountancy and Bookkeeping
801 London Road,
Westcliff on Sea
Essex SS0 9SY

Bankers

Barclays Bank PLC
P.O. Box 299
Birmingham
B1 3PF

Approved by order of the board of trustees on 10th October 2024 and signed on its behalf by:

.....
R P Bates - Trustee

Southend Christian Fellowship

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 10 to 20 for the year ended 31 December 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 14, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Association of Accounting Technicians, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

Southend Christian Fellowship

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



J Tween - Independent Examiner

Association of Accounting Technicians

Carmar Accountancy & Bookkeeping Limited
801 London Road
Westcliff-on-Sea
Essex
SS0 9SY

This report was signed on 29.10.24

Southend Christian Fellowship - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	279,682	136,310	415,992	273,017
Charitable activities	A3	12,101	11,376	23,477	8,170
Investments	A4	31,079	-	31,079	54,262
Other	A5	23,266	-	23,266	103,626
Total income	A	346,128	147,686	493,814	439,075
Expenditure on:					
Raising funds	B1	40,801	12,011	52,812	54,675
Charitable activities	B2	358,222	84,495	442,717	460,996
Total expenditure	B	399,023	96,506	495,529	515,671
Not income for the year		(52,895)	51,180	(1,715)	(76,596)
Transfers between funds	C	(14,707)	-	(14,707)	-
Net income after transfers	A-B-C	(67,602)	51,180	(16,422)	(76,596)
Net movement in funds		(67,602)	51,180	(16,422)	(76,596)
Reconciliation of funds:-					
	E				
Total funds brought forward		1,036,221	21,416	1,057,637	1,134,233
Total funds carried forward		968,619	72,596	1,041,215	1,057,637

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 18 to 20 form an integral part of these accounts.

Southend Christian Fellowship - Statement of Financial Activities for the year ended 31 December 2023

Southend Christian Fellowship - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	248,734	24,283	273,017
Charitable activities	A3	5,200	2,970	8,170
Investments	A4	54,262	-	54,262
Other	A5	19,894	83,732	103,626
Total income	A	328,090	110,985	439,075
Expenditure on:				
Raising funds	B1	48,392	6,283	54,675
Charitable activities	B2	334,344	126,652	460,996
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	382,736	132,935	515,671
Net gains on investments	B4	-	-	-
Net income for the year		(54,646)	(21,950)	(76,596)
Transfers between funds	C	(41,840)	41,840	-
Net income after transfers		(96,486)	19,890	(76,596)
Net movement in funds		(96,486)	19,890	(76,596)
Reconciliation of funds:-	E			
Total funds brought forward		1,132,707	1,526	1,134,233
Total funds carried forward		1,036,221	21,416	1,057,637

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 18 to 20 form an integral part of these accounts.

Southend Christian Fellowship - Statement of Financial Activities for the year ended 31 December 2023

Southend Christian Fellowship - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(10,369)	(43,371)
Other applications of funds	-	-
Net resources available to fund charitable activities	(10,369)	(43,371)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	779,009	21,416	800,425	877,021
Recognised gains and losses before transfers	(52,895)	51,180	(1,715)	(76,596)
	726,114	72,596	798,710	800,425
(From)/To unrestricted revenue funds	(14,707)	-	(14,707)	-
Closing revenue funds	711,407	72,596	784,003	800,425

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 January	80,864	10,150
Transfer (to)/from revenue accumulated funds	(4,922)	70,714
At 31 December	75,942	80,864

The purposes for which these funds have been designated are described in Note 23 to the accounts.

Revaluation Reserve Fund	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 January	257,212	-	257,212	257,212
At 31 December	257,212	-	257,212	257,212

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	635,465	72,596	708,061	719,561
Revenue designated funds	75,942	-	75,942	80,864
Revaluation reserve fund	257,212	-	257,212	257,212
Total funds	968,619	72,596	1,041,215	1,057,637

The notes attached on pages 18 to 20 form an integral part of these accounts.

Southend Christian Fellowship - Statement of Financial Activities for the year ended 31 December 2023

**Southend Christian Fellowship
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	396,390	193,902
Refunds from HMRC on gift aided donations	43,079	87,285
Investment income		
Income from investments, other than interest receivable	31,079	54,262
Other operating income	23,266	103,626
Gross income in the year before exceptional items	493,814	439,075
Gross income in the year including exceptional items	493,814	439,075
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	419,427	437,707
Depreciation and amortisation	23,289	23,289
Fundraising costs	52,812	54,675
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	495,528	515,671
Net income before tax in the financial year	(1,714)	(76,596)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(1,714)	(76,596)
Retained surplus for the financial year	(1,714)	(76,596)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 20 form an integral part of these accounts.

Southend Christian Fellowship - Balance Sheet as at 31 December 2023

		SORP			
	Note	Ref		2023	2022
				£	£
Fixed assets		A			
Tangible assets	13	A2		900,540	909,435
Current assets		B			
Debtors	14	B2	2,580	5,078	
Cash at bank and in hand		B4	157,783	153,629	
Total current assets			160,363	158,707	
Creditors: amounts falling due within one year	15	C1	(19,688)	(10,505)	
Net current assets				140,675	148,202
The total net assets of the charity				<u>1,041,215</u>	<u>1,057,637</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	20	D2	72,596	21,416	
				72,596	21,416
Unrestricted Funds					
Unrestricted Revenue Funds	20	D3	635,465	698,145	
Unrestricted Revaluation Reserve	20	D4	<u>257,212</u>	<u>257,212</u>	
				892,677	955,357
Designated Funds					
Designated Revenue Funds	20	D3	75,942	80,864	
			<u>75,942</u>	<u>80,864</u>	
Total charity funds			<u>1,041,215</u>	<u>1,057,637</u>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

R. Bates

Trustee

Approved by the board of trustees on

The notes attached on pages 18 to 20 form an integral part of these accounts.

Southend Christian Fellowship

Cashflow statement for the year ended 31 December 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(12,531)</u>	<u>(83,829)</u>
Cash flows from investing activities			
Other investment income, including rents from investments		31,079	54,262
Purchase of property, plant and equipment		(14,394)	(43,371)
Net cash provided by investing activities	B	<u>16,685</u>	<u>10,891</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>4,154</u>	<u>(72,938)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 December 2023		4,154	(72,938)
Cash and cash equivalents at 1 January 2023		153,629	226,567
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 December		<u>157,783</u>	<u>153,629</u>

Southend Christian Fellowship

Cashflow statement for the year ended 31 December 2023

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(16,422)	(76,596)
Adjustments for :-		
Depreciation charges	23,289	23,289
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(31,079)	(54,262)
Decrease in debtors	2,498	20,774
Increase in creditors, excluding loans	9,183	2,900
Increase in deferred income	-	66
Net cash provided by operating activities	A (12,531)	(83,829)

Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand at for the year ended 31 December 2023	157,783	153,629
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	157,783	153,629

Southend Christian Fellowship

Cashflow statement for the year ended 31 December 2023

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	153,629	4,154	157,783
Total	<u>153,629</u>	<u>4,154</u>	<u>157,783</u>

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restrictive funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income.

When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

Tangible fixed assets

Tangible fixed assets are initially measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives. Depreciation for the building is 2/3rds and the land is not depreciated.

Freehold land and buildings	2 % on cost
Plant & Equipment	20 % on cost
Fixtures & Fittings	20 % on cost
Computers	20 % on cost
Motor vehicles	25 % on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are represented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial Instruments including cash and bank balances

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

Cash held by the charity is included at the amount actually held and counted at the year end.

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account. No foreign currency transactions were processed in this year.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Retirement benefits

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

There are no endowment funds.

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity's position as there are no loans or financial risks.

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	23,289	23,289
Trustees' remuneration	102,500	93,426
Pension costs	9,359	10,776

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries	241,810	255,263
Employer's National Insurance for all staff	13,592	18,681
Employer's contribution to defined benefit pension schemes	9,359	10,776
Total salaries, wages and related costs	264,761	284,720

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	13	16
Two employees left during the year so the number of Employees at the year end was 11.		

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Young People	3	-
Playgroup	-	5
Ministry	3	6
Café	2	2
Admin	3	1
Cleaning	2	2
The estimated full time equivalent number of all staff employed as above	13	16

Please see Note 17 for related parties and note 10 for details of salaries paid to Trustees for operational and administrative duties undertaken on behalf of the charity, not as their role as Trustees.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

8 Defined contribution pension schemes

The charity operates a defined contributions pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit and loss in respect of defined contribution schemes was £9,359 (2022 - £10,776).

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Defined benefit pension scheme

The charity operates a defined benefit pension scheme, and the contributions charged in the SOFA in the year are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and benefits to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration or benefits from the charity, or any related entity.

During the year salaries were paid to trustees for operational and administrative duties undertaken on behalf of the charity, not as their role as trustees. See note 11

11 Remuneration and payments to Trustees and persons connected with them

	2023 £	2022 £
Remuneration payable to trustees or connected persons		
P. Burgess	51,250	46,713
C. Burgess	51,250	46,713
Total remuneration	102,500	93,426

The payments above relate to salaries paid for operational and administrative duties undertaken on behalf of the Charity, as per the Charity's governing document. The Trustees received no remuneration in their capacity as Trustees.

	2023 £
Employer's National Insurance contributions in above remuneration	
P. Burgess	4,844
C. Burgess	4,844
	9,688
	2023 £
Pension payments relating to trustees or connected persons in above remuneration	
P. Burgess	2,210
C. Burgess	2,210
	4,420

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

12 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Sundry items under £1000	66	-	-	66	66
Total	66	-	-	66	66
			2023	2022	
			£	£	
These deferrals are included in creditors			66	66	
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Sundry items under £1000	-	-	-	66	66
Total	-	-	-	66	66
			2022	2021	
			£	£	
These deferrals are included in creditors			66	-	

The deferrals included in creditors relate to advance rental of hall hire for pilates classes (3 weeks in January).

13 Tangible fixed assets

<i>Current Year</i>	Freehold Land and Buildings	Equipment, Computers & Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	900,733	225,883	4,025	1,130,641
Additions	9,411	4,983	-	14,394
Disposals	-	-	(4,025)	(4,025)
At 31 December 2023	910,144	230,866	-	1,141,010
Depreciation				
At 1 January 2023	23,466	193,715	4,025	221,206
Charge for the year	11,733	11,556	-	23,289
On disposals	-	-	(4,025)	(4,025)
At 31 December 2023	35,199	205,271	-	240,470
Net book value				
At 31 December 2023	874,945	25,595	-	900,540
At 31 December 2022	877,267	32,168	-	909,435

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

<i>Prior Year</i>	Freehold Land and Buildings	Equipment, Computers & Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2022	880,000	203,245	4,025	1,087,270
Additions	20,733	22,638	-	43,371
31 December 2022	900,733	225,883	4,025	1,130,641
Depreciation				
01 January 2022	11,733	182,159	4,025	197,917
Charge for the year	11,733	11,556	-	23,289
31 December 2022	23,466	193,715	4,025	221,206
Net book value				
31 December 2022	877,267	32,168	-	909,435
31 December 2021	868,267	21,086	-	889,353

Freehold land and buildings included above:	2023	2022
	£	£
Historical cost	910,144	900,733
Cumulative depreciation based on historical cost	35,199	23,466

Revaluation of assets

Land and buildings with a carrying amount of £880,000 were revalued at March 2020 by Knight Freeman, independent valuers not connected with the charity, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties. At 31 December 2023 had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £580,494 (2022 - £594,592).

The historical base cost of the class of assets revalued is	<u>580,494</u>	<u>594,592</u>
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Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

14 Debtors

	2023	2022
	£	£
Trade debtors	833	-
Prepayments and accrued income	1,747	3,148
Other debtors	-	1,930
	2,580	5,078

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	5,628	230
Accruals	1,800	3,480
Deferred Income - Restricted funds	66	66
PAYE, NIC VAT and other taxes	6,444	3,760
Other creditors	5,750	2,969
	19,688	10,505

16 Revaluation reserve

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Current year				
At 1 January 2023	257,212	-	257,212	257,212
At 31 December 2023	257,212	-	257,212	257,212

All the revaluations in the prior year was unrestricted.

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior year			
At start of previous year	257,212	-	257,212
At end of previous year	257,212	-	257,212

17 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	800,425	877,021
Transfers in for the year	(14,707)	-
At 1 January 2023	785,718	877,021
Surplus after tax for the year	(1,714)	(76,596)
At 31 December 2023	784,004	800,425

18 Related party transactions

	2023	2022
	£	£
During the year the charity entered into the following transactions		
Wife of Trustee (N. Elliott)		
Salary costs	1,484	1,245
Wife of Trustee (M. Verrinder)		
Salary costs	13,505	10,181

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

19 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	900,540	-	-	900,540	900,540
Current Assets	87,767	-	72,596	160,363	160,363
Current Liabilities	(19,688)	-	-	(19,688)	(19,688)
	968,619	-	72,596	1,041,215	1,041,215
At 1 January 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	909,435	-	-	909,435	909,435
Current Assets	56,427	80,864	21,416	158,707	158,707
Current Liabilities	(10,505)	-	-	(10,505)	(10,505)
	955,357	80,864	21,416	1,057,637	1,057,637

20 Change in total funds over the year as shown in Note 19, analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 21 £	Transfers between funds in 2023 See Note 22 £	Funds carried forward to 2024 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	698,145	(52,895)	(9,785)	635,465	635,465
Unrestricted Revaluation Reserve	257,212	-	-	257,212	257,212
Designated Revenue Funds	80,864	-	(4,922)	75,942	75,942
Total unrestricted and designated funds	1,036,221	(52,895)	(14,707)	968,619	968,619
Restricted funds:-					
Donations	-	54,894	-	54,894	54,894
Sundry	-	(3,714)	-	(3,714)	(3,714)
Sundry other funds	21,416	-	-	21,416	21,416
Total restricted funds	21,416	51,180	-	72,596	72,596
Total charity funds	1,057,637	(1,715)	(14,707)	1,041,215	1,041,215

21 Analysis of movements in funds over the year as shown in Note 20

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	346,128	(399,023)	-	(52,895)	(52,895)
Restricted funds:-					
Donations	136,310	(81,416)	-	54,894	54,894
Charitable Activities	11,376	(15,090)	-	(3,714)	(3,714)
	493,814	(495,529)	-	(1,715)	(1,715)

Southend Christian Fellowship

Notes to the Accounts for the year ended 31 December 2023

22 Details of transfers between funds

The transfers shown in note 20 above are:-

	2023	2022
	£	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(9,785)	(9,785)
To/(from) Designated Revenue Funds	(4,922)	(4,922)
Net transfers	(14,707)	(14,707)

23 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

24 Ultimate controlling party

The charity is under the control of its legal Trustees.

Every Trustee of the charity has unlimited joint and several liability for the debts of the charity.

Southend Christian Fellowship

Detailed analysis of Income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	185,996	21,629	207,625	185,732
Refunds from HMRC on gift aided donations	43,079	-	43,079	87,285
Donor prefers not to be named	32,100	-	32,100	-
Donor prefers not to be named	8,000	-	8,000	-
Donor prefers not to be named	5,682	-	5,682	-
Donor prefers not to be named	1,825	-	1,825	-
Donor prefers not to be named	1,000	-	1,000	-
Donor prefers not to be named	1,000	-	1,000	-
Donor prefers not to be named	1,000	-	1,000	-
Transfer from designated funds	-	14,681	14,681	-
Anonymous donation	-	100,000	100,000	-
Total donations and gifts from individuals	279,682	136,310	415,992	273,017
Further information relating to the Donors can be obtained from the Trustees of the Charity				
Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis				
	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior year	248,734	24,283	273,017	

Southend Christian Fellowship

Detailed analysis of Income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	279,682	136,310	415,992	273,017
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All the donations and gifts in the prior year were unrestricted.

Prior year

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	248,734	24,283	273,017

26 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Charitable Activities		12,101	11,376	23,477	8,170
Total from other activities	A3	12,101	11,376	23,477	8,170

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

		Unrestricted Funds	Restricted Funds	Total Funds
Prior Year		5,200	2,970	8,170

27 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Property Rental Income		31,079	-	31,079	54,262
Total Investment income	A4	31,079	-	31,079	54,262

28 Other income and gains

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Sundry other income		23,266	-	23,266	103,626
Total other income	A5	23,266	-	23,266	103,626

All the income in the prior year was unrestricted.

Other income and gains - Prior year analysis

		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Sundry other income		19,894	83,732	103,626
Total other income	A5	19,894	83,732	103,626

Southend Christian Fellowship

Detailed analysis of Income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

29 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Defined benefit pension costs - charitable activities	9,359	-	9,359	7,503
Travel and Subsistence - Charitable Activities	2,276	32	2,307	1,429
Ministry Wages	105,685	-	105,685	105,582
Young People Wages	41,096	-	41,096	79,054
Café Wages	17,939	-	17,939	27,566
Centre Wages	90,682	-	90,682	70,168
Accountancy	1,620	-	1,620	3,360
Training	2,846	253	3,099	-
Internship Program	6,109	-	6,109	-
Ministry Gift	-	229	229	-
Total direct spending B2a	277,612	514	278,125	294,662

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Ministry Wages	-	105,582	105,582
Young People Wages	57,984	21,070	79,054
Total direct spending B2a	168,010	126,652	294,662

30 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to individuals	-	81,416	81,416	10,584
Grants made to organisations	600	-	600	31,601
Total grantmaking costs B2c	600	81,416	82,016	42,185

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
School of Ministries - Odisha	600	-	600
	600	-	600

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Overseas	212	-	212
Love Southend	600	-	600
LT Honorary	1,000	-	1,000
Jeeven Asha Day Care	5,800	-	5,800
Gospel Grenades Honorary	11,931	-	11,931
School of Ministry - Massaka	600	-	600
Express Soccer Ministries	193	-	193
Odisha	600	-	600
Open Plaza	1,284	-	1,284
Vineyard Promise Offering	1,159	-	1,159
Harvest Network	8,222	-	8,222
	31,601	-	31,601

Southend Christian Fellowship

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
<i>Premises Expenses</i>				
Rates and water charges	1,059	-	1,059	-
Light heat and power	11,746	-	11,746	-
Premises repairs, renewals and maintenance	6,387	2,565	8,952	1,008
Premises Costs and insurance	8,205	-	8,205	40,834
Building	-	-	-	36,079
<i>Administrative overheads</i>				
Telephone, fax and internet	6,001	-	6,001	6,974
Postage, Stationery and printing	2,156	-	2,156	2,223
Subscriptions to periodicals	-	-	-	6,469
Software licences and expenses	1,672	-	1,672	-
Sundry expenses	4,612	-	4,612	4,550
Equipment, repairs, expenses and maintenance	7,960	-	7,960	-
Other charitable expenditure	-	-	-	1,025
Staff welfare	7	-	7	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	900	-	900	-
Other legal and professional	3,551	-	3,551	-
<i>Financial costs</i>				
Bank charges	2,465	-	2,465	1,698
Depreciation & Amortisation in total for	23,289	-	23,289	23,289
Support costs before reallocation	80,010	2,565	82,575	124,149
Total support costs - Current Year	80,010	2,565	82,575	124,149
The basis of allocation of costs between activities is described under accounting policies				-
All the expenditure in the prior year was unrestricted.				-
<i>Administrative overheads</i>				

The basis of allocation of costs between activities is described under accounting policies

Southend Christian Fellowship

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

32 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	277,612	514	278,125	294,662
Total grantmaking costs	B2c	600	81,416	82,016	42,185
Total support costs	B2d	80,010	2,565	82,575	124,149
Total charitable expenditure	B2	358,222	84,495	442,716	460,996

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Total direct spending	B2a	168,010	126,652	294,662	
Total grantmaking costs	B2c	42,185	-	42,185	
Total support costs	B2d	124,149	-	124,149	
Total charitable expenditure	B2	334,344	126,652	460,996	

33 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of fundraising activities		40,801	12,011	52,812	54,675
Total fundraising costs	B1	40,801	12,011	52,812	54,675

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Cost of fundraising activities		48,392	6,283	54,675	
Total fundraising costs	B1	48,392	6,283	54,675	

Southend Christian Fellowship

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Income from other, non charitable, trading activities			
Other activities		23,477	8,170
Summary of Total Income, including the items above			
Other activities	A3	23,477	8,170
Donations & Legacies	A1	415,992	273,017
Investment income	A4	31,079	54,262
Other income	A5	23,266	103,626
Total income as shown in the SOFA	A	493,814	439,075
Categories of income			
Income from exchange transactions		493,814	439,075

35 Analysis of charitable expenditure by activity

Activity

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Other charitable activities	278,125	82,577	82,016	442,718	460,996
Total charitable expenditure	278,125	82,577	82,016	442,718	460,996

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 32

Southend Christian Fellowship

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Other charitable activities	600	81,416	-	82,016	42,185
	<u>600</u>	<u>81,416</u>	<u>-</u>	<u>82,016</u>	<u>42,185</u>

Fuller details of grants made and related costs, including support costs, are shown in note 30.

36 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2023 £	Fundraising activities 2022 £
Direct fundraising costs	52,812	54,675
Indirect fundraising costs:-	-	-

Southend Christian Fellowship

Activity analysis of Income and expenditure for the for the year ended 31 December 2023

<i>Total non charitable expenditure</i>	2023	2022
	£	£
Total costs of Fundraising activities	52,812	54,675
Total non charitable expenditure	<u>52,812</u>	<u>54,675</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0