

ALABARE CHRISTIAN COMMUNITY

England & Wales · Charity number 292024

Details

Status Registered

Legal form Other

Registered 1985-06-20

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

Contact

Address Stone Lodge
38 South Street
Wilton
Salisbury
Wiltshire
SP1 2JA

Phone 01722 743924

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE THE CARRYING ON, PROMOTION, ADVANCEMENT OR SUPPORT OF ALL OR ANY OF THE FOLLOWING CHARITABLE PURPOSES (WHETHER IN THE UNITED KINGDOM OR ELSEWHERE) WHICH SHALL BE THE PRIMARY PURPOSES OF THE CHARITY THAT IS TO SAY THE RELIEF OF POVERTY, RELIEF AND PREVENTION OF SICKNESS, DISEASE AND PHYSICAL OR MENTAL DISABILITY AND ADVANCEMENT OF CRISTIAN RELIGION AS THE TRUSTEES SHALL IN THEIR DISCRETION THINK FIT.

Activities: Provision of 1. Spiritual direction to members. 2. Spiritual, physical and emotional support for young people. 3. Support to the vulnerable and marginalised through Alabare Christian Care Centres. 4. Regular prayer gatherings. 5. Organised retreats. 6. A Christian meeting place for women.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Dorset
- Hampshire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£12,146	£7,881	-	-
2023-12-31	£53,679	£49,160	-	-
2022-12-31	£9,688	£7,651	-	-
2021-12-31	£312,199	£32,041	-	-
2020-12-31	£53,679	£49,160	-	-

Trustees

Name	Role	Appointed
COLONEL JULIAN LYNE-PIRKIS		2013-09-23
Gabrielle Anne Lynam Edwards MBE		2023-12-07
HENRY COLLINS		
MARGARET GODWIN		
Rev John Proctor OBE		2022-09-05

ALABARE CHRISTIAN COMMUNITY

England & Wales - Charity number 292024

Accounts

ALABARÉ CHRISTIAN COMMUNITY TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance during the year 2023

We achieved our aims by partnership and working with others. The Bible study group have been meeting in St.Osmund's Church Rooms and we are grateful for their hospitality.

- Spiritual support for our members was provided through regular weekly meetings of instruction and liturgy and these have been held every Tuesday at the Headquarters of Alabaré Christian Care and Support.
- Pastoral Care was provided for our members and others through organised retreats, sharing groups, and prayer and ministry meetings.
- In March 1991 we established a separate charitable company, Alabaré Christian Care Centres through which we provide care and support to the vulnerable and marginalised and we continue to promote and support their work. We have the right to appoint four of its directors. Our community gatherings now take place in the offices of this charity and again we express our gratitude for their hospitality.
- We are members of ENC (European Network of Communities) and the Leader is a member of its Council.

Meeting the needs of vulnerable people in our community

We have established a fund to support people in poverty who are trying to make a step change in their life. These include travel expenses to get to and from work or training, clothes for job interviews, driving license and ID cards. Meeting the Needs of Vulnerable People in our Community.

Financial review

The financial period under review is the 12 months from 1st January 2023 to 31st December 2023. During this period total income raised was £53,679; total costs were £49,160 and the surplus for the period £4,519.

The financial statements provide more details which are summarised below. The principal funding sources are set out in the table below:

Income Source	2023 £
Grants and donations	14,758
Members Gift Aid	4,941
500 Association Subscriptions	648
Total Donations and legacies	53,643

Interest Received	36
Total Income	53,679

The main components of our charitable expenditure were:

Expenditure Items	2023 £
	7,419
Total Staff Costs	24,967
General administration of the Community	11,178
Depreciation	423
Governance costs	4,973
ACC Welfare	200
Total Expenditure	49,160

The charity holds a substantial reserve over and above that required to cover the cost of Governance as a result of the sale of our property. The Community and Trustees have decided to purchase a property to be used by our sister charity Alabaré Christian Care and Support for their clients on a beneficial rent. We are currently working with them to find a suitable property.

The trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future.

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

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial or otherwise. They are responsible for ensuring that:

- The charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained and financial information used within the Charity or for publication is reliable.
- The charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Regular consideration by the Community Council of financial results and approval of all developments.

- Consideration by the trustees at each of their meetings the financial results, variants from expectations and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

The charity is small and the main risk to which it was exposed was having insufficient funds to cover the running of its Retreat Centre and Christian Guest House. There is no longer any such risk and the Community will decide in due course how to use its reserve.

Structure, governance and management

The charity is governed by a charitable trust deed and was set up on 29th March 1985 and the Deed was last amended on 18th June 1993. All trustee appointments are approved by the full body of trustees. The trustees have for some years been composed of two members of the Community and three trustees from churches in the local community in which the Community operates. The committee of trustees meets at least twice a year and is served by a members council. The charity is led by the leader of the Community. The trustees who served during the year and up to the date of signature of the financial statements were:

Revd M Godwin

Mr H J Collins

Colonel C J A Lyne-Pirkis (Chair)

Revd John Proctor OBE (Joined 5 September 2022)

Mrs Gay Edwards (Joined 7 December 2023)

The key management comprise the Trustees. None of the trustees received any remuneration or reimbursement of expenses.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU). The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts.
- Pay in accordance with the company's contractual and other legal obligations. Trade creditors of the company at the year end were equivalent to 18 days' purchases, based

on the average daily amount invoiced by suppliers during the year.
The trustees' report was approved by the Board of Trustees.

A handwritten signature in blue ink, appearing to read 'Julian Pirkis', with a stylized flourish at the end.

Colonel C J A Lyne-Pirkis (Chair of Trustees)

Dated: 8th July 2024

ALABARE CHRISTIAN COMMUNITY

England & Wales - Charity number 292024

Accounts

ALABARE CHRISTIAN COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

ALABARE CHRISTIAN COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs M Godwin
Mr H J Collins
C J Lyne-Pirkis
Mrs J Lawes

Charity number

292024

Independent examiner

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Bankers

Barclays Bank Plc
2/6 High Street
Salisbury
Wiltshire
SP1 2YH

Solicitors

Trethowans LLP
London Road
Salisbury
Wiltshire
SP1 3HP

ALABARE CHRISTIAN COMMUNITY

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of Alabaré Christian Community, as set out in its governing documents are:

The carrying on, promotion, advancement or support of all or any of the following charitable purposes (whether in the United Kingdom or elsewhere) which shall be the primary purposes of the Charity, that is to say:

1. the relief of poverty,
2. relief and prevention of sickness, disease and physical or mental disability
3. and advancement of the Christian religion as the Trustees shall in their discretion think fit.

The document, 'A Journey in Faith 1984-2004' sets out the Charity's development and its areas of work. In the past thirteen years the charity has supported a significant growth in this work partly through Alabaré Christian Care Centres (a separate Charity) and more recently by establishing funds to facilitate grant aid to relieve the effects of poverty and to aid recovery for those seeking to move back towards independence.

The Charity's objectives are set to reflect its community aims. Each year the Trustees review its objectives and activities to ensure that they continue to reflect its aims. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on 'the prevention or relief of poverty for the public benefit' and 'the advancement of religion for the public benefit'.

OUR VISION

To make hospitality our special care

OUR MISSION

- To provide for spiritual direction of our members, their families and those who visit our pastoral centre, Alabaré House of Prayer.
- To provide for the spiritual, physical and emotional support for young people.
- To support the vulnerable and marginalised.
- To provide a healing ministry within local churches.
- To provide catechesis in conjunction with local church members.
- To support Alabaré Christian Care Centres which we started to facilitate our work with the vulnerable and marginalised.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Following on from the difficult time of the Pandemic the decision was taken to close our Guest House and Retreat Centre. We gained approval from the co-owners of the property to sell and the sale was concluded in July. We achieve our aims by partnership working with others and the Bible study group have been moved to St.Osmund's Church Rooms, and we are grateful for their hospitality.

- Spiritual support of our members is provided through regular weekly meetings of instruction and liturgy.
- Pastoral Care is provided for our members and others through organised retreats, sharing groups, and prayer and ministry meetings.
- In March 1991 we established a separate charitable company, Alabaré Christian Care Centres through which we provide care and support to the vulnerable and marginalised and we continue to promote and support their work. We have the right to appoint four of its directors. Our Community gatherings now take place in the offices of this charity and again we express our gratitude for their hospitality.
- We have continued to meet on line for our Baptismal courses.

Meeting the Needs of Vulnerable People in our Community

We have established a fund to support people in poverty who are trying to make a step change in their life. These include travel expenses to get to and from work or training, clothes for job interviews, driving license and ID cards. Meeting the Needs of Vulnerable People in our Community.

Financial review

The financial period under review is the 12 months 1st January 2021 - 31st December 2021. During this period total income raised was £312,199; total costs were £32,041 and the surplus for the period £280,158. The financial statements provide more details which are summarised below.

The principal funding sources are set out in the table below:

Income Source	2021 £
Alabaré Trading Limited (grants and donations)	15,405
Members Gift Aid	4,494
500 association subscriptions	568
Guest Income	156
Total Donations and legacies	20,623
Interest received	21
Gain on disposal of property	291,555
Total income	312,199

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The main components of our charitable expenditure were:

Expenditure Items	2021 £
Staff costs for running the Retreat Centre and House of Prayer	4,365
Total Staff costs	4,365
Running the Retreat Centre & House of Prayer & maintaining the Retreat Centre	7,852
General administration of the Community	15,866
Depreciation	352
Governance costs	3,606
ACC Welfare	-
Total Expenditure	32,041

The charity holds a substantial reserve over and above that required to cover the cost of Governance as a result of the sale of our property.

At the year end the balance of unrestricted and restricted reserves totalled £642,542 (2020: £362,384)

The Trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future.

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.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial or otherwise. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained and financial information used within the Charity or for publication is reliable.
- The Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Regular consideration by the Community Council of financial results and approval of all developments.
- Consideration by the Trustees at each of their meetings the financial results, variants from expectations and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

The charity is small and the main risk to which it was exposed was having insufficient funds to cover the running of its Retreat Centre and Christian Guest House. There is no longer any such risk and the Community will decide in due course how to use its reserve.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Charity is an unincorporated charity governed by a charitable Trust Deed and was set up on 29th March 1985 and the Deed was last amended on 18th June 1993. The charity address is Stone Lodge, 38 South Street, Wilton, Salisbury, Wiltshire, SP1 2JA and its Charitable registration number is 292024.

All trustee appointments are approved by the full body of Trustees. The Trustees have for some years been composed of two members of the Community and three Trustees from churches in the local community in which the Community operates.

The committee of Trustees meets at least twice a year and is served by a members council.

The Charity employs a part time administrator and is led by the leader of the Community.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M Godwin

Mr H J Collins

C J Lyne-Pirkis

Mrs J Lawes

Mr T Robertson

(Deceased 10 March 2021)

The key management comprise the Trustees. None of the Trustees received any remuneration or reimbursement of expenses.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.



C J Lyne-Pirkis

Trustee

Date: 11th Aug 2022

ALABARE CHRISTIAN COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALABARE CHRISTIAN COMMUNITY

I report to the trustees on my examination of the financial statements of Alabare Christian Community (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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.

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.

Robert MacDonald

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated:

ALABARE CHRISTIAN COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	2	20,609	15	20,624	53,583	60	53,643
Investments	3	21	-	21	36	-	36
Other income	4	291,554	-	291,554	-	-	-
Total income		312,184	15	312,199	53,619	60	53,679
<u>Expenditure on:</u>							
Charitable activities	5	32,041	-	32,041	48,960	200	49,160
Net income for the year/ Net movement in funds		280,143	15	280,158	4,659	(140)	4,519
Fund balances at 1 January 2021		357,366	5,018	362,384	352,707	5,158	357,865
Fund balances at 31 December 2021		637,509	5,033	642,542	357,366	5,018	362,384

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALABARE CHRISTIAN COMMUNITY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		1,274		249,179
Current assets					
Debtors	10	816		4,514	
Cash at bank and in hand		643,680		111,943	
		<u>644,496</u>		<u>116,457</u>	
Creditors: amounts falling due within one year	11	<u>(3,228)</u>		<u>(3,252)</u>	
Net current assets			641,268		113,205
Total assets less current liabilities			<u>642,542</u>		<u>362,384</u>
Income funds					
Restricted funds	12	5,033		5,018	
Unrestricted funds		637,509		357,366	
		<u>642,542</u>		<u>362,384</u>	

The financial statements were approved by the Trustees on

11- Aug 2022


C J Lyne-Pirkis
Trustee

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Alabaré Christian Community is an unincorporated charity. The charity address is Stone Lodge, 38 South Street, Wilton, Salisbury, Wiltshire, SP1 2JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in note 13.

1.4 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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Grants payable are payments made to third parties in the furtherance of the charitable objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% reducing balance

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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Alabaré Trading Limited (Grants and donations)	6,242	15	6,257	14,758
Members gift aid	4,494	-	4,494	4,941
Government Grants	9,164	-	9,164	12,210
500 association subscriptions	568	-	568	648
Guest income	141	-	141	21,086
	<u>20,609</u>	<u>15</u>	<u>20,624</u>	<u>53,643</u>
For the year ended 31 December 2020	<u>53,583</u>	<u>60</u>		<u>53,643</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	21	36

4 Other income

	Unrestricted funds	Total
	2021 £	2020 £
Net gain on disposal of tangible fixed assets	291,554	-

The gain on disposal of Tangible assets relates to the charities share of the profits on disposal of Alabare House, 15 Tollgate road, Salisbury, SP1 2JA.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Staff costs for Retreat Centre, House of Prayer and administration	4,365	-	4,365	7,419
Depreciation	352	-	352	423
General administration of the Community	16,201	-	16,201	11,178
Running and maintaining Retreat Centre and House of Prayer	7,517	-	7,517	24,967
ACC welfare	-	-	-	200
	<u>28,435</u>	<u>-</u>	<u>28,435</u>	<u>44,187</u>
Share of governance costs (see note 6)	3,606	-	3,606	4,973
	<u>32,041</u>	<u>-</u>	<u>32,041</u>	<u>49,160</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	-	-	-	-	700	700
Accountancy fees	-	3,606	3,606	-	4,273	4,273
	<u>-</u>	<u>3,606</u>	<u>3,606</u>	<u>-</u>	<u>4,973</u>	<u>4,973</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

2021 Number	2020 Number
<u>1</u>	<u>2</u>

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8	Employees	(Continued)	
	Employment costs	2021	2020
		£	£
	Wages and salaries	4,365	7,381
	Other pension costs	-	38
		<u>4,365</u>	<u>7,419</u>

There were no employees whose annual remuneration was more than £60,000.

9	Tangible fixed assets			
		Freehold land and buildings	Fixtures and fittings	Total
		£	£	£
	Cost			
	At 1 January 2021	247,553	23,963	271,516
	Disposals	(247,553)	-	(247,553)
	At 31 December 2021	<u>-</u>	<u>23,963</u>	<u>23,963</u>
	Depreciation and impairment			
	At 1 January 2021	-	22,337	22,337
	Depreciation charged in the year	-	352	352
	At 31 December 2021	<u>-</u>	<u>22,689</u>	<u>22,689</u>
	Carrying amount			
	At 31 December 2021	<u>-</u>	<u>1,274</u>	<u>1,274</u>
	At 31 December 2020	<u>247,553</u>	<u>1,626</u>	<u>249,179</u>

10	Debtors	(Continued)	
	Amounts falling due within one year:	2021	2020
		£	£
	Trade debtors	816	3,154
	Other debtors	-	532
	Prepayments and accrued income	-	828
		<u>816</u>	<u>4,514</u>

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	6	-
Trade creditors	180	372
Other creditors	522	269
Accruals and deferred income	2,520	2,611
	<u>3,228</u>	<u>3,252</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Balance at 31 December 2021 £
Restricted General Funds	5,158	60	(200)	5,018	15	5,033
	<u>5,158</u>	<u>60</u>	<u>(200)</u>	<u>5,018</u>	<u>15</u>	<u>5,033</u>

The restricted fund balance is made up of the following amounts, ACC Welfare fund £3,450 (2020: £3,435) and the Score social fund £1,583 (2020: £1,583).

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,274	-	1,274	249,179	-	249,179
Current assets/ (liabilities)	636,235	5,033	641,268	108,187	5,018	113,205
	<u>637,509</u>	<u>5,033</u>	<u>642,542</u>	<u>357,366</u>	<u>5,018</u>	<u>362,384</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ALABARE CHRISTIAN COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

ALABARE CHRISTIAN COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs M Godwin
Mr H J Collins
C J Lyne-Pirkis
Mrs J Lawes

Charity number

292024

Independent examiner

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Bankers

Barclays Bank Plc
2/6 High Street
Salisbury
Wiltshire
SP1 2YH

Solicitors

Trethowans LLP
London Road
Salisbury
Wiltshire
SP1 3HP

ALABARE CHRISTIAN COMMUNITY

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of Alabaré Christian Community, as set out in its governing documents are:

The carrying on, promotion, advancement or support of all or any of the following charitable purposes (whether in the United Kingdom or elsewhere) which shall be the primary purposes of the Charity, that is to say:

1. the relief of poverty,
2. relief and prevention of sickness, disease and physical or mental disability
3. and advancement of the Christian religion as the Trustees shall in their discretion think fit.

The document, 'A Journey in Faith 1984-2004' sets out the Charity's development and its areas of work. In the past thirteen years the charity has supported a significant growth in this work partly through Alabaré Christian Care Centres (a separate Charity) and more recently by establishing funds to facilitate grant aid to relieve the effects of poverty and to aid recovery for those seeking to move back towards independence.

The Charity's objectives are set to reflect its community aims. Each year the Trustees review its objectives and activities to ensure that they continue to reflect its aims. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on 'the prevention or relief of poverty for the public benefit' and 'the advancement of religion for the public benefit'.

OUR VISION

To make hospitality our special care

OUR MISSION

- To provide for spiritual direction of our members, their families and those who visit our pastoral centre, Alabaré House of Prayer.
- To provide for the spiritual, physical and emotional support for young people.
- To support the vulnerable and marginalised.
- To provide a healing ministry within local churches.
- To provide catechesis in conjunction with local church members.
- To support Alabaré Christian Care Centres which we started to facilitate our work with the vulnerable and marginalised.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Following on from the difficult time of the Pandemic the decision was taken to close our Guest House and Retreat Centre. We gained approval from the co-owners of the property to sell and the sale was concluded in July. We achieve our aims by partnership working with others and the Bible study group have been moved to St.Osmund's Church Rooms, and we are grateful for their hospitality.

- Spiritual support of our members is provided through regular weekly meetings of instruction and liturgy.
- Pastoral Care is provided for our members and others through organised retreats, sharing groups, and prayer and ministry meetings.
- In March 1991 we established a separate charitable company, Alabaré Christian Care Centres through which we provide care and support to the vulnerable and marginalised and we continue to promote and support their work. We have the right to appoint four of its directors. Our Community gatherings now take place in the offices of this charity and again we express our gratitude for their hospitality.
- We have continued to meet on line for our Baptismal courses.

Meeting the Needs of Vulnerable People in our Community

We have established a fund to support people in poverty who are trying to make a step change in their life. These include travel expenses to get to and from work or training, clothes for job interviews, driving license and ID cards. Meeting the Needs of Vulnerable People in our Community.

Financial review

The financial period under review is the 12 months 1st January 2021 - 31st December 2021. During this period total income raised was £312,199; total costs were £32,041 and the surplus for the period £280,158. The financial statements provide more details which are summarised below.

The principal funding sources are set out in the table below:

Income Source	2021 £
Alabaré Trading Limited (grants and donations)	15,405
Members Gift Aid	4,494
500 association subscriptions	568
Guest Income	156
Total Donations and legacies	20,623
Interest received	21
Gain on disposal of property	291,555
Total income	312,199

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The main components of our charitable expenditure were:

Expenditure Items	2021 £
Staff costs for running the Retreat Centre and House of Prayer	4,365
Total Staff costs	4,365
Running the Retreat Centre & House of Prayer & maintaining the Retreat Centre	7,852
General administration of the Community	15,866
Depreciation	352
Governance costs	3,606
ACC Welfare	-
Total Expenditure	32,041

The charity holds a substantial reserve over and above that required to cover the cost of Governance as a result of the sale of our property.

At the year end the balance of unrestricted and restricted reserves totalled £642,542 (2020: £362,384)

The Trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future.

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.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial or otherwise. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained and financial information used within the Charity or for publication is reliable.
- The Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Regular consideration by the Community Council of financial results and approval of all developments.
- Consideration by the Trustees at each of their meetings the financial results, variants from expectations and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

The charity is small and the main risk to which it was exposed was having insufficient funds to cover the running of its Retreat Centre and Christian Guest House. There is no longer any such risk and the Community will decide in due course how to use its reserve.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The Charity is an unincorporated charity governed by a charitable Trust Deed and was set up on 29th March 1985 and the Deed was last amended on 18th June 1993. The charity address is Stone Lodge, 38 South Street, Wilton, Salisbury, Wiltshire, SP1 2JA and its Charitable registration number is 292024.

All trustee appointments are approved by the full body of Trustees. The Trustees have for some years been composed of two members of the Community and three Trustees from churches in the local community in which the Community operates.

The committee of Trustees meets at least twice a year and is served by a members council.

The Charity employs a part time administrator and is led by the leader of the Community.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M Godwin

Mr H J Collins

C J Lyne-Pirkis

Mrs J Lawes

Mr T Robertson

(Deceased 10 March 2021)

The key management comprise the Trustees. None of the Trustees received any remuneration or reimbursement of expenses.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.



C J Lyne-Pirkis

Trustee

Date: 11th Aug 2022

ALABARE CHRISTIAN COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALABARE CHRISTIAN COMMUNITY

I report to the trustees on my examination of the financial statements of Alabare Christian Community (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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.

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.

Robert MacDonald

Moore (South) LLP
33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated:

ALABARE CHRISTIAN COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>							
Donations and legacies	2	20,609	15	20,624	53,583	60	53,643
Investments	3	21	-	21	36	-	36
Other income	4	291,554	-	291,554	-	-	-
Total income		312,184	15	312,199	53,619	60	53,679
<u>Expenditure on:</u>							
Charitable activities	5	32,041	-	32,041	48,960	200	49,160
Net income for the year/ Net movement in funds		280,143	15	280,158	4,659	(140)	4,519
Fund balances at 1 January 2021		357,366	5,018	362,384	352,707	5,158	357,865
Fund balances at 31 December 2021		637,509	5,033	642,542	357,366	5,018	362,384

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALABARE CHRISTIAN COMMUNITY

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		1,274		249,179
Current assets					
Debtors	10	816		4,514	
Cash at bank and in hand		643,680		111,943	
		<u>644,496</u>		<u>116,457</u>	
Creditors: amounts falling due within one year	11	<u>(3,228)</u>		<u>(3,252)</u>	
Net current assets			641,268		113,205
Total assets less current liabilities			<u>642,542</u>		<u>362,384</u>
Income funds					
Restricted funds	12	5,033		5,018	
Unrestricted funds		637,509		357,366	
		<u>642,542</u>		<u>362,384</u>	

The financial statements were approved by the Trustees on

11 - Aug 2022


C J Lyne-Pirkis
Trustee

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Alabaré Christian Community is an unincorporated charity. The charity address is Stone Lodge, 38 South Street, Wilton, Salisbury, Wiltshire, SP1 2JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in note 13.

1.4 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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

ALABARE CHRISTIAN COMMUNITY

England & Wales - Charity number 292024

Accounts

ALABARE CHRISTIAN COMMUNITY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

ALABARE CHRISTIAN COMMUNITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs M Godwin Mr H J Collins C J Lyne-Pirkis Mrs J Lawes
Charity number	292024
Independent examiner	Moore (South) LLP 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury Wiltshire SP1 2TJ
Bankers	Barclays Bank Plc 2/6 High Street Salisbury Wiltshire SP1 2YH
Solicitors	Trethowans LLP London Road Salisbury Wiltshire SP1 3HP

ALABARE CHRISTIAN COMMUNITY

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects of Alabaré Christian Community, as set out in its governing documents are:

The carrying on, promotion, advancement or support of all or any of the following charitable purposes (whether in the United Kingdom or elsewhere) which shall be the primary purposes of the Charity, that is to say:

1. the relief of poverty,
2. relief and prevention of sickness, disease and physical or mental disability
3. and advancement of the Christian religion as the Trustees shall in their discretion think fit.

The document, 'A Journey in Faith 1984-2004' sets out the Charity's development and its areas of work. In the past thirteen years the charity has supported a significant growth in this work partly through Alabaré Christian Care Centres (a separate Charity) and more recently by establishing funds to facilitate grant aid to relieve the effects of poverty and to aid recovery for those seeking to move back towards independence.

The Charity's objectives are set to reflect its community aims. Each year the Trustees review its objectives and activities to ensure that they continue to reflect its aims. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on 'the prevention or relief of poverty for the public benefit' and 'the advancement of religion for the public benefit'.

OUR VISION

To make hospitality our special care

OUR MISSION

- To provide for spiritual direction of our members, their families and those who visit our pastoral centre, Alabaré House of Prayer.
- To provide for the spiritual, physical and emotional support for young people.
- To support the vulnerable and marginalised.
- To provide a healing ministry within local churches.
- To provide catechesis in conjunction with local church members.
- To support Alabaré Christian Care Centres which we started to facilitate our work with the vulnerable and marginalised.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

We continued to offer hospitality in the first quarter but were then closed down by the Pandemic for the remainder of the year. The bible study group has continued on line throughout the Pandemic and rosary group also moved on line. We achieve our aims by partnership working with others.

- Spiritual support of our members is provided through regular weekly meetings of instruction and liturgy.
- Pastoral Care is provided for our members and others through organised retreats, sharing groups, and prayer and ministry meetings.
- In March 1991 we established a separate charitable company, Alabaré Christian Care Centres through which we provide care and support to the vulnerable and marginalised and we continue to promote and support their work. We have the right to appoint four of its directors.
- We have continued to meet on line and have moved our Baptismal courses on line also.

Meeting the Needs of Vulnerable People in our Community

We have established a fund to support people in poverty who are trying to make a step change in their life. These include travel expenses to get to and from work or training, clothes for job interviews, driving license and ID cards. Meeting the Needs of Vulnerable People in our Community 2 applications have been granted this year totalling £200

Financial review

The financial period under review is the 12 months 1st January 2020 - 31st December 2020. During this period total income raised was £53,679; total costs were £49,160 and the surplus for the period £4,519. The financial statements provide more details which are summarised below.

The principal funding sources are set out in the table below:

Income Source	2020 £
Alabaré Trading Limited (grants and donations)	14,758
Members Gift Aid	4,941
Government Grants	12,210
500 association subscriptions	648
Guest Income	21,086
Total Donations and legacies	53,643
Interest received	36
Total income	53,679

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The main components of our charitable expenditure were:

Expenditure Items	<u>2020</u> £
Staff costs for running the Retreat Centre and House of Prayer	7,419
Total Staff costs	<u>7,419</u>
Running the Retreat Centre & House of Prayer & maintaining the Retreat Centre	24,967
General administration of the Community	11,178
Depreciation	423
Governance costs	4,973
ACC Welfare	200
Total Expenditure	<u>49,160</u>

The charity holds a small reserve to cover the cost of Governance.

At the year end the balance of unrestricted and restricted reserves totalled £362,384 (2019: £357,865)

The Trustees have considered the level of reserves required that will allow the charity to continue operating and providing the capacity to explore new sources of funding should any of its funding streams be withdrawn or come to an end with no immediate replacement and more importantly to enable the charity to develop new services for the future.

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.

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial or otherwise. They are responsible for ensuring that:

- The Charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained and financial information used within the Charity or for publication is reliable.
- The Charity complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Regular consideration by the Community Council of financial results and approval of all developments.
- Consideration by the Trustees at each of their meetings the financial results, variants from expectations and non-financial performance indicators.
- Delegation of authority and segregation of duties.
- Identification and management of risks.

The charity is small and the main risk to which it is exposed is having insufficient funds to cover the running of its Retreat Centre and Christian Guest House.

ALABARE CHRISTIAN COMMUNITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The Charity is an unincorporated charity governed by a charitable Trust Deed and was set up on 29th March 1985 and the Deed was last amended on 18th June 1993. The charity address is 15 Tollgate Road, Salisbury, Wiltshire, SP1 2JA and its Charitable registration number is 292024.

All trustee appointments are approved by the full body of Trustees. The Trustees have for some years been composed of two members of the Community and three Trustees from churches in the local community in which the Community operates.

As we complete this report we are in Lockdown with the Corona virus which will impact considerably on our income in 2021 but the charity has sufficient funds to weather this storm.

The committee of Trustees meets at least twice a year and is served by a members council.

The Charity employs a part time administrator and is led by the leader of the Community.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Robertson (Deceased 10 March 2021)
Mrs M Godwin
Mr H J Collins
C J Lyne-Pirkis
Mrs J Lawes

The key management comprise the Trustees. None of the Trustees received any remuneration or reimbursement of expenses.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 18 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.

.....
C J Lyne-Pirkis

Trustee

Dated:

ALABARE CHRISTIAN COMMUNITY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALABARE CHRISTIAN COMMUNITY

I report to the trustees on my examination of the financial statements of Alabare Christian Community (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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.

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.

Robert MacDonald

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated:

ALABARE CHRISTIAN COMMUNITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income from:							
Donations and legacies	3	53,583	60	53,643	37,203	60	37,263
Charitable Rental income	4	-	-	-	16,667	-	16,667
Investments	5	36	-	36	91	-	91
Total income		<u>53,619</u>	<u>60</u>	<u>53,679</u>	<u>53,961</u>	<u>60</u>	<u>54,021</u>
Expenditure on:							
Charitable activities	6	48,960	200	49,160	39,742	246	39,988
Net income/(expenditure) for the year/ Net movement in funds		4,659	(140)	4,519	14,219	(186)	14,033
Fund balances at 1 January 2020		<u>352,707</u>	<u>5,158</u>	<u>357,865</u>	<u>338,488</u>	<u>5,344</u>	<u>343,832</u>
Fund balances at 31 December 2020		<u><u>357,366</u></u>	<u><u>5,018</u></u>	<u><u>362,384</u></u>	<u><u>352,707</u></u>	<u><u>5,158</u></u>	<u><u>357,865</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ALABARE CHRISTIAN COMMUNITY

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	10		249,179		247,407
Current assets					
Debtors	11	4,514		2,363	
Cash at bank and in hand		111,943		113,206	
		<u>116,457</u>		<u>115,569</u>	
Creditors: amounts falling due within one year	12	<u>(3,252)</u>		<u>(5,111)</u>	
Net current assets			113,205		110,458
Total assets less current liabilities			<u>362,384</u>		<u>357,865</u>
Income funds					
Restricted funds	13		5,018		5,158
Unrestricted funds			357,366		352,707
			<u>362,384</u>		<u>357,865</u>

The financial statements were approved by the Trustees on

.....
C J Lyne-Pirkis
Trustee

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Alabaré Christian Community is an unincorporated charity. The charity address is 15 Tollgate Road, Salisbury, Wiltshire, SP1 2JA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in note 13.

1.4 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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

Grants payable are payments made to third parties in the furtherance of the charitable objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

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

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	20% reducing balance

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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.

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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Alabaré Trading Limited (Grants and donations)	14,698	60	14,758	4,399
Members gift aid	4,941	-	4,941	8,594
Government Grants	12,210	-	12,210	-
500 association subscriptions	648	-	648	624
Guest income	21,086	-	21,086	23,646
	<u>53,583</u>	<u>60</u>	<u>53,643</u>	<u>37,263</u>
For the year ended 31 December 2019	<u>37,203</u>	<u>60</u>		<u>37,263</u>

4 Charitable Rental income

	Unrestricted funds	Total 2020	Unrestricted funds
	2020		2019
	£	£	£
Charitable rental income	-	-	16,667
	<u>-</u>	<u>-</u>	<u>16,667</u>

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

	Unrestricted funds	Unrestricted funds
	2020 £	2019 £
Interest receivable	36	91

6 Charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Staff costs for Retreat Centre, House of Prayer and administration	7,419	-	7,419	12,926
Depreciation	423	-	423	246
General administration of the Community	11,178	-	11,178	7,872
Running and maintaining Retreat Centre and House of Prayer	24,967	-	24,967	15,817
ACC welfare	-	200	200	246
	<u>43,987</u>	<u>200</u>	<u>44,187</u>	<u>37,107</u>
Share of governance costs (see note 7)	4,973	-	4,973	2,881
	<u>48,960</u>	<u>200</u>	<u>49,160</u>	<u>39,988</u>
Analysis by fund				
Unrestricted funds	48,960	-	48,960	39,742
Restricted funds	-	200	200	246
	<u>48,960</u>	<u>200</u>	<u>49,160</u>	<u>39,988</u>

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Legal and professional	-	700	700	-	(768)	(768)
Accountancy fees	-	4,273	4,273	-	3,649	3,649
	<u>-</u>	<u>4,973</u>	<u>4,973</u>	<u>-</u>	<u>2,881</u>	<u>2,881</u>
	<u><u>-</u></u>	<u><u>4,973</u></u>	<u><u>4,973</u></u>	<u><u>-</u></u>	<u><u>2,881</u></u>	<u><u>2,881</u></u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>2</u>	<u>2</u>
Employment costs	2020	2019
	£	£
Wages and salaries	7,381	12,692
Other pension costs	38	234
	<u>7,419</u>	<u>12,926</u>
	<u><u>7,419</u></u>	<u><u>12,926</u></u>

During the year there were no employees which received remuneration excluding employers pension cost greater than £60,000.

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2020	246,503	22,818	269,321
Additions	1,050	1,145	2,195
At 31 December 2020	247,553	23,963	271,516
Depreciation and impairment			
At 1 January 2020	-	21,914	21,914
Depreciation charged in the year	-	423	423
At 31 December 2020	-	22,337	22,337
Carrying amount			
At 31 December 2020	247,553	1,626	249,179
At 31 December 2019	246,503	904	247,407

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	3,154	1,563
Other debtors	532	-
Prepayments and accrued income	828	800
	4,514	2,363

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	-	534
Trade creditors	372	1,518
Other creditors	269	51
Accruals and deferred income	2,611	3,008
	3,252	5,111

ALABARE CHRISTIAN COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2020
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Restricted General Funds	5,344	60	(246)	5,158	60	(200)	5,018

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	249,179	-	249,179	247,407	-	247,407
Current assets/ (liabilities)	113,205	-	113,205	110,458	-	110,458
	<u>362,384</u>	<u>-</u>	<u>362,384</u>	<u>357,865</u>	<u>-</u>	<u>357,865</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).