

THE SION COMMUNITY FOR EVANGELISM

England & Wales · Charity number 327967

Details

Other names	SION COMMUNITY
Status	Registered
Legal form	Other
Registered	1988-10-31
Register	View on the Charity Commission register

Contact

Address	110 Potters Green Road Coventry CV2 2AN
Phone	07521 419 526
Email	admin@sioncommunity.org.uk
Website	www.sioncommunity.org.uk

Activities

Objects: FOR THE FURTHERANCE AND ADVANCEMENT OF THE CHRISTIAN RELIGION WITHIN THE METHOD AND TEACHING OF THE ROMAN CATHOLIC CHURCH BY IN PARTICULAR (BUT NOT LIMITED TO) PREACHING AND TEACHING AND FOR SUCH OTHER CHARITABLE PURPOSES WHICH SHALL PROMOTE THE ADVANCEMENT OF THE CHRISTIAN FAITH.

Activities: The furtherance and advancement of the Christian religion, as held by the Roman Catholic church (in particular, but not exclusively, by preaching and teaching). This is done through organising formal talks and seminars, missions within parishes and primary schools, youth camps, conferences and special youth missions. Our conference facilities are used to train members and others.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Jersey
- Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£235,301	£278,350	-	-
2024-08-31	£272,601	£270,207	-	-
2023-08-31	£246,593	£224,994	-	-
2022-08-31	£243,006	£203,768	-	-
2021-08-31	£278,022	£209,140	-	-
2020-08-31	£284,232	£296,943	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER BROOKES	Chair	2007-01-24
MICHELLE MARY MORAN		2018-08-26
Nicholas D Wells		2016-05-29
Rev Michael John Hall		2025-01-19
Susan Clare Walsh		2024-09-29

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2025

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2025

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mr Christopher Brookes - Chairperson
Rev Michael Hall (appointed 19 January 2025)
Mrs Susan Walsh (appointed 29 September 2024)
Mrs Michelle Moran
Mr Nicholas Wells
Mrs Marian Long (resigned 9 September 2025)

Independent Examiner

Alfonso Del Basso FCCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc
47 High Street
Brentwood
Essex CM14 4RN

Registered Office

Ark of the Covenant
110 Potters Green Road
Coventry
CV2 2AN

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2025

The trustees present their annual report and accounts for the year ended 31 August 2025. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

On 6 June 2025, the trustees voted unanimously to convert the charity to a charitable incorporated organisation (CIO) and was registered, with the same name, with the Charity Commission on 9 October 2025 under charity number 1215292.

The trustees' intention is to continue the work of the charity through the CIO and all assets and liabilities of the charity will be transferred to it during 2026.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities were used extensively to train members and others during the year.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mr Christopher Brookes (Chairperson)
Rev Michael Hall
Mrs Susan Walsh
Mrs Michelle Moran
Mr Nicholas Wells
Mrs Marian Long

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2025 (continued)

Organisation of the Charity

Various teams are charged with progressing the work of the charity, by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

The current Leadership Team consists of two elected co-leaders and a number of team/project leaders who meet at least termly as the Community Council.

Review of Activities

Having changed our membership last year to include a wider dispersed community, we have held a number of days and weekends whereby we can come together in fellowship and for formation and training. These days have taken place in both our community bases in Brentwood and Coventry with online options for those unable to attend in person. One of the weekend meetings that the community attended was a 'chapter' where the vision and direction of the whole community was discussed and chosen by the people present.

We have launched a new coaching system for our members whereby each member receives a 'Barnabas' - an internally trained personal coach to help and encourage each individual to become more focused on their 'mission pathway'. This enables them to identify where God is calling them in their own context to capitalise on opportunities to evangelise and build up God's kingdom.

We have hosted, in our training centre, a number of external groups for retreat days as well as weekend events over the year, including Alpha Holy Spirit days, the Beginning Experience (a healing focused retreat for those who have experienced loss), the Emmanuel Community, as well as, a Divine Mercy group. In the first months of the academic year, we also continued to host work of the charity 'Frontline' in our main house in Brentwood. As well as serving these external groups, our own ministry events in our conference centre have been very popular including our Family Camp - a long weekend for families which drew nearly 200 people, D Summer - our Summer Youth event, the D weekends for younger teenagers and regular Family days. We also offered a number of programmes for adults including three Beloved ministry weekends, a silent retreat and Moving in the Anointing weekends. This year we also held two men's retreat weekends.

We have continued to host the youth discipleship process 'theASCENT' with their three annual retreats. We also continued in partnership with Northampton diocese offering the Lux weekend this year at our retreat centre and retreat and mission days around the Diocese itself. We have continued to offer our youth ministry's mentoring system as part of our ministry with young people receiving one to one support monthly, with permission from their parents. For a number of these events, we had to turn people away as we were at capacity.

Having decided not to continue with the Mission Intern Program, we had to scale back our mission activity to remain manageable for the small team who have been servicing primary and parish missions this year. The team completed six missions in primary schools and some retreat days for this age group. This has taken us to Birmingham, Brentwood, Middlesbrough, Royston, Clayton and Cotebridge in Scotland. We have also completed a number of parish mission weekends, some of which were then paired with their local Primary school such as Royston and Clayton. We also delivered a small number of day retreats for schools. The team were also able to work with the Celebrate team to deliver the Celebrate Conference, this follows a long hiatus where these conferences had not been happening.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2025 (continued)

Review of Activities (continued)

In September, the community celebrated its 40th anniversary and used the day to launch its new vision for mission. This event was a great success which drew a lot of people from around the country and the world. It's unclear at this point what long term impact this event may have.

Review of Financial Performance

Income for the year decreased by £37,300, to £235,301 (2024: £272,601), of this, £838 was restricted income (2024: £Nil). Expenditure increased by £8,143, to £278,350 (2024: £270,207); this resulted in a net deficit for the year of £43,049 (2024: surplus £2,394), with the split being a deficit of £43,887 in the unrestricted fund and a surplus of £838 in the restricted fund.

Cash increased by £2,682, to £342,997 (2024: £340,315), unrestricted reserves decreased by £43,887 to £346,531 (2024: £390,418) and restricted reserves stood at £838. The accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £140,000.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £343,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £3,777 from the charity's total unrestricted funds of £346,531. The Reserves are predominantly held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately. They consider the unrestricted funds to be sufficient for the charity's needs.

SENT and The Ark

Early in 2025, we were advised The Sisters of the Institute of Our Lady of Mercy, who have generously allowed the Community to reside at SENT (their building in Brentwood), required the building back at the end of 2025. We vacated the building at the end of 2025 and numerous fixed assets have been scrapped and this has been reflected in the accounts.

Separately and independently, the Congregation of the Sisters of Charity of St Paul the Apostle, who are generously allowing us to reside at The Ark in Coventry, have advised us that they are undertaking a review across all their properties. We have expressed our interest to remain resident at The Ark and since our departure from SENT have moved the Community to The Ark. However, this matter is currently under review.

Also, we have had a provision in the accounts for many years to cover the costs of exiting buildings (e.g. for redecoration), but we have been advised that there are no obligations for the charity in respect of such costs and therefore, the trustees consider such a provision is no longer necessary and this has been released in these accounts.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2025 (continued)

SENT and The Ark (continued)

Despite these changes, the trustees are able to confirm that the accounts are prepared on a going concern basis, with consideration given to the scrapped fixed assets following the move from SENT.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Leadership team. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

The trustees ask the Leadership team to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Nicholas Wells is a current trustee.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity's evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity's many members and volunteers whose efforts, by God's grace, have enriched the lives of so many people.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2025 (continued)

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who had made the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 7 May 2026 and signed on their behalf by:



Christopher Brookes - Trustee

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2025.

Responsibilities and basis of report

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

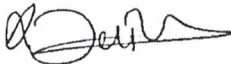
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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 accounts to be reached.



Alfonso Del Basso FCCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

7 May 2026

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and Endowments from:					
Donations and legacies		137,671	838	138,509	154,735
Charitable activities		87,782	-	87,782	111,142
Other		9,010	-	9,010	6,724
Total	13	234,463	838	235,301	272,601
Expenditure on:					
Raising funds		279	-	279	271
Charitable activities		272,376	-	272,376	265,181
Other		5,695	-	5,695	4,755
Total	14	278,350	-	278,350	270,207
Net income/(loss)		(43,887)	838	(43,049)	2,394
Reconciliation of funds:					
Total funds brought forward		390,418	-	390,418	388,024
Total funds carried forward		346,531	838	347,369	390,418

All activities derive from continuing operations.

The notes on pages 10 to 16 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6		3,777		47,777
Current assets					
Stock		1,000		7,289	
Debtors and prepayments	7	8,314		13,584	
Cash at bank and in hand		342,997		340,315	
		<u>352,311</u>		<u>361,188</u>	
Creditors:					
Amounts due within one year	8	<u>(8,719)</u>		<u>(8,547)</u>	
Net current assets			<u>343,592</u>		<u>352,641</u>
Total assets less current liabilities			347,369		400,418
Provisions for liabilities	11		-		(10,000)
Net assets			<u>347,369</u>		<u>390,418</u>
Funds:					
Unrestricted funds	9		346,531		390,418
Restricted funds	9		<u>838</u>		<u>-</u>
Total funds			<u>347,369</u>		<u>390,418</u>

These financial statements were approved by the trustees and authorised for issue on 7 May 2026 and were signed on its behalf by:

 16.5.26

Mr Christopher Brookes - Trustee

The notes on pages 10 to 16 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends. 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 at least the next twelve months, albeit under the new charity structure.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Significant judgements and estimates

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is accounted for on an accruals basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being costs associated with attracting voluntary income;
- b) Charitable activities – being costs associated with the delivery of activities and services; and
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity, including regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Grants

Income from grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net income/(loss)

This is stated after charging:

	2025	2024
	£	£
Depreciation of owned fixed assets	976	16,713
Independent examiner's remuneration:		
External scrutiny	2,778	2,310
Accountancy	2,778	2,310
	<hr/>	<hr/>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

4 Donated Facilities and Other Intangible Income

The charity is very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of The Ark premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources.

Also, the charity would like to thank the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent during the year.

5 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2025 £	2024 £
Members' fees, trustees' emoluments and employees' salaries	<u>56,871</u>	<u>81,414</u>

The average number of people involved analysed by function was:

Charitable activities	12	17
Management and administration	<u>2</u>	<u>1</u>
	<u>14</u>	<u>18</u>

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £25,000 per annum.

No fees, remuneration or expenses were payable to any trustee, except as referred to in note 12.

6 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2024	7,000	203,698	210,698
Disposals	<u>(5,500)</u>	<u>(197,692)</u>	<u>(203,192)</u>
At 31 August 2025	<u>1,500</u>	<u>6,006</u>	<u>7,506</u>
Depreciation			
At 1 September 2024	5,751	157,170	162,921
Charge for the year	374	602	976
Eliminated on disposal	<u>(5,000)</u>	<u>(155,168)</u>	<u>(160,168)</u>
At 31 August 2025	<u>1,125</u>	<u>2,604</u>	<u>3,729</u>
Net book value			
As at 31 August 2025	<u>375</u>	<u>3,402</u>	<u>3,777</u>
As at 31 August 2024	<u>1,249</u>	<u>46,528</u>	<u>47,777</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

7 Debtors and Prepayments

	2025	2024
	£	£
Trade debtors	-	3,234
Taxation recoverable	6,000	8,500
Prepayments	2,314	1,850
	<u>8,314</u>	<u>13,584</u>

8 Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	413	774
Other creditors	8,306	7,773
	<u>8,719</u>	<u>8,547</u>

9 Statement of Funds

	At 1			At 31	
	September		Fund	August	
	2024	Income	Transfer	2025	
	£	£	£	£	£
Unrestricted Funds	390,418	234,463	(278,350)	-	346,531
Restricted Funds	<u>-</u>	<u>838</u>	<u>-</u>	<u>-</u>	<u>838</u>
Total Funds	<u>390,418</u>	<u>235,301</u>	<u>(278,350)</u>	<u>-</u>	<u>347,369</u>

The restricted fund has been set up to purchase a minibus which the charity is fundraising for.

10 Analysis of the Charity's Net Assets between Funds

	Fixed	Current	Current	Total
	Assets	Assets	Liabilities	£
	£	£	£	
Unrestricted Funds	3,777	351,473	(8,719)	346,531
Restricted Funds	<u>-</u>	<u>838</u>	<u>-</u>	<u>838</u>
	<u>3,777</u>	<u>352,311</u>	<u>(8,719)</u>	<u>347,369</u>

11 Provisions for Liabilities

During the year, the trustees were advised that there will be no obligation to fund dilapidations on the SENT or the Ark buildings and therefore consider this provision is no longer required.

	2025	2024
	£	£
At 1 September 2024	10,000	10,000
Released in year	<u>(10,000)</u>	
At 31 August 2025	<u>-</u>	<u>10,000</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

12 Related party transactions

The charity's insurance includes trustees' indemnity cover. During the year, there were no transactions with Mrs Michelle Moran, a trustee (2024: £5,999). Historically, these sums were for the work she carried out for the Community and was not in respect of her role as a trustee. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, there were no transactions with CREW Trust, the charity referred to in the Trustees' Report (2024: £538, charged for postage).

13 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and Legacies				
Donations - planned	88,167	-	88,167	96,992
Donations - other	26,331	838	27,169	22,471
Gift aid tax recovered	23,173	-	23,173	35,272
	<u>137,671</u>	<u>838</u>	<u>138,509</u>	<u>154,735</u>
Other				
Bank interest receivable	6,243	-	6,243	6,724
Employment allowance	2,767	-	2,767	-
	<u>9,010</u>	<u>-</u>	<u>9,010</u>	<u>6,724</u>
Charitable Activities				
Missions	8,197	-	8,197	24,352
Youth camps, conference etc	14,189	-	14,189	13,823
Lectures and speakers	14,472	-	14,472	21,188
Lettings and house rents	49,467	-	49,467	50,337
Music and book sales	1,457	-	1,457	1,442
	<u>87,782</u>	<u>-</u>	<u>87,782</u>	<u>111,142</u>
Total	<u>234,463</u>	<u>838</u>	<u>235,301</u>	<u>272,601</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2025 (continued)

14 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Costs directly attributable to charitable activities:				
Members' fees and trustees' emoluments	56,871	-	56,871	81,414
Travel and subsistence	7,841	-	7,841	13,877
Motor expenses	4,760	-	4,760	5,280
Cost of goods and services	18,123	-	18,123	14,918
Depreciation	976	-	976	16,713
Loss on disposals of fixed assets	43,025	-	43,025	-
	<u>131,596</u>	<u>-</u>	<u>131,596</u>	<u>132,202</u>
Establishment expenses:				
Employee costs and members fees – House	35,043	-	35,043	11,503
Rates and water	11,253	-	11,253	7,464
Light and heat	42,606	-	42,606	33,637
Cleaning and household expenditure	4,286	-	4,286	7,103
Insurance	1,371	-	1,371	2,390
Garden expenses	1,027	-	1,027	9,339
Food and catering	21,920	-	21,920	23,750
Property maintenance	8,285	-	8,285	24,643
	<u>125,791</u>	<u>-</u>	<u>125,791</u>	<u>119,829</u>
Administrative expenses:				
Telephone and internet	2,399	-	2,399	1,850
Employee costs and fees – Admin.	10,635	-	10,635	9,906
Publicity, printing and stationery	2,092	-	2,092	1,557
Bank charges	281	-	281	243
	<u>15,407</u>	<u>-</u>	<u>15,407</u>	<u>13,556</u>
Less: Costs allocated to raising funds	(279)	-	(279)	(271)
Less: Costs allocated to other	(139)	-	(139)	(135)
	<u>14,989</u>	<u>-</u>	<u>149,989</u>	<u>13,150</u>
Expenditure on charitable activities	<u>272,376</u>	<u>-</u>	<u>272,376</u>	<u>265,181</u>
Raising funds:				
Allocated administrative expenses	<u>279</u>	<u>-</u>	<u>279</u>	<u>271</u>
Other:				
Allocated administrative expenses	139	-	139	135
Independent examiner's fees	5,556	-	5,556	4,620
	<u>5,695</u>	<u>-</u>	<u>5,695</u>	<u>4,755</u>
Total	<u>278,350</u>	<u>-</u>	<u>278,350</u>	<u>270,207</u>

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2024

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2024

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mr Christopher Brookes - Chairperson

Mrs Michelle Moran

Mr Nicholas Wells

Mrs Marian Long

Mr Tom Hall (resigned 17 September 2023)

Mrs Susan Walsh (appointed 29 September 2024)

Independent Examiner

Alfonso Del Basso FCCA

Jones Hunt & Keelings

Chartered Certified Accountants and Chartered Tax Advisers

Broad House

1 The Broadway

Old Hatfield

Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc

47 High Street

Brentwood

Essex CM14 4RN

Registered Office

SENT

Sawyers Hall Lane

Brentwood

Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2024

The trustees present their annual report and accounts for the year ended 31 August 2024. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mr Christopher Brookes (Chairperson)
Mrs Michelle Moran
Mr Nicholas Wells
Mrs Marian Long
Mrs Susan Walsh
Mr Tom Hall

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2024 (continued)

Organisation of the Charity

Various teams are charged with progressing the work of the charity, by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community members, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

Review of Activities

Having taken on five mission interns in October 2023, we were able to offer some mission events outside of our own led retreats and conferences as well as offering hospitality to external groups at our retreat centre throughout 2024

We continue to operate a single diary across our ministries to enable our community members to take part in a variety of ministries and increasingly have relied on part-time members and other volunteers to staff our events as our full-time staff number has become smaller. In the main, our events during 2024 have been in our conference centre with the exception of a few mission opportunities in parishes and schools.

Our own ministry events in our conference centre have included the Pentecost Novena (seven days of continuous prayer in collaboration with Transforming Essex), and our annual Camping weekend for families which brought up to 200 people. Various retreats for adults included three Beloved ministry weekends, a silent retreat and Moving in the Anointing.

We have also continued to facilitate the youth discipleship process 'theASCENT' with their three annual retreats for younger teenagers. Also, D Summer was held which was a new event this year, put on in partnership with Northampton diocese which included teenagers in years 10-13 as well as our usual years 7-9. This provided content for over sixty participants. A mentoring system has also now been established as part of this youth ministry with young people receiving one to one support monthly with permission from their parents. For a number of these events, we had to turn away people as we were at capacity

We offered some support, training and mission events in a number of Parishes including Upminster, Wanstead and Burnham, the last of which was being built upon by Northampton Diocese.

We have also tried some new ways of missioning secondary schools this year in the lead up to Easter. Throughout Lent, our interns went into the same schools each week for 2-3 days, working with students as directed by the school, leading up to a final project in each school. Alongside this work in secondary schools, we have carried out three full missions in primary schools and some retreat days for this age group. We have continued to regularly host class services from the primary school next door to our conference centre.

In April we pioneered a 'Freedom in Christ' conference with a number of guests staying offsite, which drew a good number of attendees and was successful. This is part of our ongoing Unbound ministry which organises one to one prayer sessions on request.

We have had a full programme of events and retreats throughout the year at our conference centre SENT, including hosting external groups and ministries.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2024 (continued)

Review of Financial Performance

Income for the year increased by £26,008, to £272,601 (2023: £246,593), and expenditure increased by £45,213, to £270,207 (2023: £224,994); this resulted in a net surplus for the year of £2,394 (2023: £21,599).

Cash increased by £25,645, to £340,315 (2023: £314,670), unrestricted reserves increased by £2,394, to £390,418 (2023: £388,024). The accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £135,000.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £342,500 at the year-end. This figure is arrived at by deducting tangible fixed assets of £48,000 from the charity's total unrestricted funds of £390,500. The Reserves are largely held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately. They consider the unrestricted funds to be sufficient for the charity's needs.

SENT and The Ark

The Sisters of the Institute of Our Lady of Mercy, who have generously allowed the Community to reside at SENT (their building in Brentwood), have given us notice that they require it back at the end of 2025. We have had a provision in the accounts for many years to cover the costs of exiting buildings (e.g. for redecoration), but we will be meeting with JTS their representatives to understand and agree exactly what we will need to do beforehand. Leaving SENT throws up a number of challenges for the Community, e.g. where should the Community "mother house" be, where individuals currently residing at SENT should relocate, and if and how to run the residential courses currently based at SENT. The Community has started a process of discernment of the way forward.

Separately and independently the Congregation of the Sisters of Charity of St Paul the Apostle, who are generously allowing us to reside at The Ark in Coventry, have advised us that they are undertaking a review across all their properties. Their review will report in July at which time we will have a better understanding of whether we are affected and, if so, what are our options. We have expressed our interest to remain resident at The Ark.

Despite these uncertainties, the trustees are able to confirm that the accounts are prepared on a going concern basis and that they have no intention of winding up the charity at this time.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2024 (continued)

Risk Management Statement (continued)

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Nicholas Wells is a current trustee and Michelle Moran is a former trustee of that charity.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity's evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity's many members and volunteers whose efforts, by God's grace, have enriched the lives of so many people.

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2024 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 19 January 2025 and signed on their behalf by:

Christopher Brookes - Trustee

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2024.

Responsibilities and basis of report

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

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

Independent Examiner's statement

Since the company'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 the Association of Chartered Certified Accountants in England and Wales, which is one of the listed bodies.

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

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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 accounts to be reached.

Alfonso Del Basso FCCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

19 January 2025

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and Endowments from:					
Donations and legacies		154,735	-	154,735	144,411
Charitable activities		111,142	-	111,142	100,089
Other		6,724	-	6,724	2,093
Total	13	272,601	-	272,601	246,593
Expenditure on:					
Raising funds		271	-	271	319
Charitable activities		265,181	-	265,181	220,315
Other		4,755	-	4,755	4,360
Total	14	270,207	-	270,207	224,994
Net income		2,394	-	2,394	21,599
Fund transfer		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		388,024	-	388,024	366,425
Total funds carried forward		390,418	-	390,418	388,024

All activities derive from continuing operations.

The notes on pages 10 to 16 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	6		47,777		64,490
Current assets					
Stock			7,289		7,109
Debtors and prepayments	7		13,584		19,246
Cash at bank and in hand			340,315		314,670
			<u>361,188</u>		<u>341,025</u>
Creditors:					
Amounts due within one year	8		<u>(8,547)</u>		<u>(7,491)</u>
Net current assets			<u>352,641</u>		<u>333,534</u>
Total assets less current liabilities			400,418		398,024
Provisions for liabilities	11		(10,000)		(10,000)
Net assets			<u><u>390,418</u></u>		<u><u>388,024</u></u>
Funds:					
Unrestricted funds	9		<u>390,418</u>		<u>388,024</u>
Total funds			<u><u>390,418</u></u>		<u><u>388,024</u></u>

These financial statements were approved by the trustees and authorised for issue on 19 January 2025 and were signed on its behalf by:

Mr Christopher Brookes - Trustee

The notes on pages 10 to 16 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends. The trustees have been given notice to vacate the premises in Brentwood by December 2025. The trustees are formulating plans for the future and at this stage are not aware of any adverse consequences for the charity. 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 at least the next twelve months.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Significant judgements and estimates

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is accounted for on an accruals basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being costs associated with attracting voluntary income;
- b) Charitable activities – being costs associated with the delivery of activities and services; and
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity, including regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Grants

Income from grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net income

This is stated after charging:

	2024	2023
	£	£
Depreciation of owned fixed assets	16,713	17,712
Independent examiner's remuneration:		
External scrutiny	2,310	2,100
Accountancy	2,310	2,100
	4,933	4,912

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

4 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources.

5 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2024 £	2023 £
Members' fees, trustees' emoluments and employees' salaries	<u>81,414</u>	<u>75,378</u>

The average number of people involved analysed by function was:

Charitable activities	17	12
Management and administration	<u>1</u>	<u>2</u>
	<u>18</u>	<u>14</u>

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee, except as referred to in note 12.

6 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2023	<u>7,000</u>	<u>203,698</u>	<u>210,698</u>
At 31 August 2024	<u>7,000</u>	<u>203,698</u>	<u>210,698</u>
Depreciation			
At 1 September 2023	4,876	141,332	146,208
Charge for the year	<u>875</u>	<u>15,838</u>	<u>16,713</u>
At 31 August 2024	<u>5,751</u>	<u>157,170</u>	<u>162,921</u>
Net book value			
As at 31 August 2024	<u>1,249</u>	<u>46,528</u>	<u>47,777</u>
As at 31 August 2023	<u>2,124</u>	<u>62,366</u>	<u>64,490</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

7 Debtors and Prepayments

	2024 £	2023 £
Trade debtors	3,234	7,305
Taxation recoverable	8,500	9,500
Prepayments	1,850	2,441
	<u>13,584</u>	<u>19,246</u>

8 Creditors: Amounts Falling Due Within One Year

	2024 £	2023 £
Trade creditors	774	1,776
Other creditors	7,773	5,715
	<u>8,547</u>	<u>7,491</u>

9 Statement of Funds

	At 1 September 2023 £	Income £	Expenditure £	Fund Transfer £	At 31 August 2024 £
Unrestricted Funds	<u>388,024</u>	<u>272,601</u>	<u>(270,207)</u>	<u>-</u>	<u>390,418</u>
Total Funds	<u>388,024</u>	<u>272,601</u>	<u>(270,207)</u>	<u>-</u>	<u>390,418</u>

10 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>47,777</u>	<u>361,188</u>	<u>(8,547)</u>	<u>(10,000)</u>	<u>390,418</u>

11 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2024 £	2023 £
At 1 September 2023 and at 31 August 2024	<u>10,000</u>	<u>10,000</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

12 Related party transactions

The charity's insurance includes trustees' indemnity cover. Also, payments were made during the year to Mrs Michelle Moran, a trustee, amounting to £5,999 (2023: £1,174). These sums were for the work she carried out for the Community and was not in respect of her role as a trustee. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £538 (2023: £474) for postage.

13 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and Legacies				
Donations - planned	96,992	-	96,992	102,641
Grants	-	-	-	2,100
Donations - other	22,471	-	22,471	29,954
Gift aid tax recovered	35,272	-	35,272	9,716
	<u>154,735</u>	<u>-</u>	<u>154,735</u>	<u>144,411</u>
Other				
Bank interest receivable	6,724	-	6,724	1,913
Sale of motor vehicles	-	-	-	180
	<u>6,724</u>	<u>-</u>	<u>6,724</u>	<u>2,093</u>
Charitable Activities				
Missions	24,352	-	24,352	13,118
Youth camps, conference etc	13,823	-	13,823	14,010
Lectures and speakers	21,188	-	21,188	13,363
Lettings and house rents	50,337	-	50,337	58,765
Music and book sales	1,442	-	1,442	833
	<u>111,142</u>	<u>-</u>	<u>111,142</u>	<u>100,089</u>
Total	<u>272,601</u>	<u>-</u>	<u>272,601</u>	<u>246,593</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2024 (continued)

14 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Costs directly attributable to charitable activities:				
Members' fees and trustees' emoluments	81,414	-	81,414	54,084
Travel and subsistence	13,877	-	13,877	10,723
Motor expenses	5,280	-	5,280	3,269
Cost of goods and services	14,918	-	14,918	12,782
Depreciation	16,713	-	16,713	17,712
	<u>132,202</u>	<u>-</u>	<u>132,202</u>	<u>98,570</u>
Establishment expenses:				
Employee costs and members fees – House	11,503	-	11,503	7,277
Rates and water	7,464	-	7,464	19,181
Light and heat	33,637	-	33,637	28,565
Cleaning and household expenditure	7,103	-	7,103	6,512
Insurance	2,390	-	2,390	2,263
Garden expenses	9,339	-	9,339	1,903
Food and catering	23,750	-	23,750	16,195
Property maintenance	24,643	-	24,643	24,376
	<u>119,829</u>	<u>-</u>	<u>119,829</u>	<u>106,272</u>
Administrative expenses:				
Telephone and internet	1,850	-	1,850	1,581
Employee costs and fees – Admin.	9,906	-	9,906	12,601
Publicity, printing and stationery	1,557	-	1,557	1,545
Bank charges	243	-	243	225
	<u>13,556</u>	<u>-</u>	<u>13,556</u>	<u>15,952</u>
Less: Costs allocated to raising funds	(271)	-	(271)	(319)
Less: Costs allocated to other	(135)	-	(135)	(160)
	<u>13,150</u>	<u>-</u>	<u>13,150</u>	<u>15,473</u>
Expenditure on charitable activities	<u>265,181</u>	<u>-</u>	<u>265,181</u>	<u>220,315</u>
Raising funds:				
Allocated administrative expenses	<u>271</u>	<u>-</u>	<u>271</u>	<u>319</u>
Other:				
Allocated administrative expenses	135	-	135	160
Independent examiner's fees	4,620	-	4,620	4,200
	<u>4,755</u>	<u>-</u>	<u>4,755</u>	<u>4,360</u>
Total	<u>270,207</u>	<u>-</u>	<u>270,207</u>	<u>224,994</u>

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2023

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2023

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mr Christopher Brookes - Chairperson
Mrs Michelle Moran – Community Leader up to 31 October 2022
Mr Nicholas Wells
Mrs Marian Long
Mr Tom Hall (resigned 17 September 2023)

Independent Examiner

Peter McKay BSc (Hons), FCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc
47 High Street
Brentwood
Essex CM14 4RN

Registered Office

SENT
Sawyers Hall Lane
Brentwood
Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023

The trustees present their annual report and accounts for the year ended 31 August 2023. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mr Christopher Brookes (Chairperson)
Mrs Michelle Moran (Community Leader up to 31 October 2022)
Mr Nicholas Wells
Mrs Marian Long

Following Mrs Michelle Moran's resignation as Community Leader, three members of the community took over this role in early November 2022.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Organisation of the Charity

During the period to 31 October 2022, the Community Leader oversaw all matters, but is answerable to her fellow trustees for the running of the charity. Various teams are charged with progressing the work of the charity, by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community Leader, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

Review of Activities

We currently operate a single diary for all activities requiring more than two people, which has been a necessary restriction to ensure the well-being and care of our community members, many of whom will engage in multiple aspects of our work. The focus of our activity has therefore been on our residential centre, both welcoming external groups and running our own training and discipleship events. In addition to established events, it has included two confirmation retreats and a non-residential reflection day. During this time, we were able to welcome four new people who volunteered with the community for varying amounts of time and greatly assisted in the practical work in our residential centre.

Of note, are Beloved Weekends, our retreat for women, run by women and is regularly fully booked and has branched out into podcasting. D-Weekends continue to be well attended and by those in school years 7-9. This year saw the development of a D-Max weekend for those in school years 10-13 that included an excursion to Flame and national youth event at Wembley Arena.

Parish mission requests are on the increase, but it takes parishes time to prepare for these events. Our mission in Scotland was booked before the pandemic and was well received. However, our focus in missionary activity is to work with parishes or schools on a longer-term basis so the benefits have a greater impact on the community we serve.

Local engagement with both of our community houses has increased, particularly in Brentwood. This has resulted in a primary school mission in a neighbouring school, followed by regular class visits throughout the year. Also, a secondary school year 8 visited and their growing involvement with parishes in Essex. Our six days of continuous prayer facilitated collaboration with the Catholic Charismatic Renewal and Transforming Essex. The recent requests for confirmation retreats are all local to our residential centre in Brentwood and are part of an ongoing relationship with the parishes making the requests.

Over the last year we have seen the embedding of a new style of commitment to the community, that enables more people to engage with the work of the community. Three categories have emerged, people who are able to devote majority time, part time, and spare time to the work and life of the community. Some good work has been started to rework our communications and methods of working that enables this significant change, there is still much to be done. The utilising of tools like Google suite and Church suite are vital in this continued progression.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Review of Financial Performance

Income for the year decreased by £10,358, to £246,593 (2022: £256,951), and expenditure increased by £21,226, to £224,994 (2022: £203,768); this resulted in a net surplus for the year of £21,599 (2022: £53,183).

Cash increased by £42,692, to £314,670 (2022: £271,978), unrestricted reserves increased by £36,719, to £388,024 (2022: £351,305) and restricted funds of £15,120 had been expended during the year, resulting in no such reserves being held at the year end; last year restricted reserves stood at £15,120. The accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £105,000.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £323,500 at the year-end. This figure is arrived at by deducting tangible fixed assets of £64,500 from the charity's total unrestricted funds of £388,000. The Reserves are largely held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately. They consider the unrestricted funds to be sufficient for the charity's needs.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Nicholas Wells is a current trustee and Michelle Moran is a former trustee of that charity.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity's evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity's many members and volunteers whose efforts, by God's grace, have enriched the lives of so many people.

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Statement of Trustees' Responsibilities (continued)

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 14 January 2024 and signed on their behalf by:

Christopher Brookes - Trustee

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2023.

Responsibilities and basis of report

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

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

Independent Examiner's statement

Since the company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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 accounts to be reached.

Peter McKay BSc (Hons), FCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

14 January 2024

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Notes					
Income and Endowments from:					
Donations and legacies		142,311	2,100	144,411	174,003
Charitable activities		100,089	-	100,089	81,722
Profit on sale of fixed assets		-	-	-	664
Government grants		-	-	-	537
Other		2,093	-	2,093	25
Total	13	244,493	2,100	246,593	256,951
 Expenditure on:					
Raising funds		319	-	319	353
Charitable activities		206,045	14,270	220,315	199,399
Other		4,360	-	4,360	4,016
Total	14	210,724	14,270	224,994	203,768
 Net income		 33,769	 (12,170)	 21,599	 53,183
Fund transfer		2,950	(2,950)	-	-
 Reconciliation of funds:					
Total funds brought forward		351,305	15,120	366,425	313,242
Total funds carried forward		388,024	-	388,024	366,425

All activities derive from continuing operations.

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		64,490		80,703
Current assets					
Stock			7,109		7,286
Debtors and prepayments	7		19,246		26,729
Cash at bank and in hand			<u>314,670</u>		<u>271,978</u>
			341,025		305,993
Creditors:					
Amounts due within one year	8		<u>(7,491)</u>		<u>(10,271)</u>
Net current assets			<u>333,534</u>		<u>295,722</u>
Total assets less current liabilities			398,024		376,425
Provisions for liabilities	11		(10,000)		(10,000)
Net assets			<u><u>388,024</u></u>		<u><u>366,425</u></u>
Funds:					
Unrestricted funds	9		388,024		351,305
Restricted funds	9		-		15,120
Total funds			<u><u>388,024</u></u>		<u><u>366,425</u></u>

These financial statements were approved by the trustees and authorised for issue on 14 January 2024 and were signed on its behalf by:

Mr Christopher Brookes - Trustee

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends. 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 at least the next twelve months.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Significant judgements and estimates

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is accounted for on an accruals basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being costs associated with attracting voluntary income;
- b) Charitable activities – being costs associated with the delivery of activities and services; and
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity, including regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Grants

Income from grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net income

This is stated after charging:

	2023	2022
	£	£
Depreciation of owned fixed assets	17,712	17,776
Independent examiner's remuneration:		
External scrutiny	2,100	1,920
Accountancy	2,100	1,920
	<hr/>	<hr/>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

4 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources.

5 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2023	2022
	£	£
Members' fees, trustees' emoluments and employees' salaries	<u>75,378</u>	<u>68,879</u>

The average number of people involved analysed by function was:

Charitable activities	12	12
Management and administration	<u>2</u>	<u>2</u>
	<u>14</u>	<u>14</u>

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee, except as referred to in note 12.

6 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2022	19,500	203,698	223,198
Additions	1,500	-	1,500
Disposals	<u>(14,000)</u>	<u>-</u>	<u>(14,000)</u>
At 31 August 2023	<u>7,000</u>	<u>203,698</u>	<u>210,698</u>
Depreciation			
At 1 September 2022	17,564	124,932	142,496
Charge for the year	1,312	16,400	17,712
Eliminated on disposal	<u>(14,000)</u>	<u>-</u>	<u>(14,000)</u>
At 31 August 2023	<u>4,876</u>	<u>141,332</u>	<u>146,208</u>
Net book value			
As at 31 August 2023	<u>2,124</u>	<u>62,366</u>	<u>64,490</u>
As at 31 August 2022	<u>1,936</u>	<u>78,767</u>	<u>80,703</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

7 Debtors and Prepayments

	2023	2022
	£	£
Trade debtors	7,305	750
Other debtors	-	243
Taxation recoverable	9,500	23,695
Prepayments	2,441	2,041
	<u>19,246</u>	<u>26,729</u>

8 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1,776	1,488
Other creditors	5,595	8,783
	<u>7,371</u>	<u>10,271</u>

9 Statement of Funds

	At 1 September 2022	Income	Expenditure	Fund Transfer	At 31 August 2023
	£	£	£	£	£
Unrestricted Funds	<u>351,305</u>	<u>244,493</u>	<u>(210,724)</u>	<u>2,950</u>	<u>388,024</u>
Restricted Funds					
Refurbishment Fund	12,170	2,100	(14,270)	-	-
Audio and Media Equipment Fund	2,950	-	-	(2,950)	-
	<u>15,120</u>	<u>2,100</u>	<u>(14,270)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>366,425</u>	<u>246,593</u>	<u>(224,994)</u>	<u>-</u>	<u>388,024</u>

The Refurbishment Fund was established to fund the upgrade and repair of fire doors and other safety expenditure.

The Audio and Media Equipment Fund was established to fund the purchase of equipment for the media ministry. This fund has been released during the year as the trustees consider these funds were used in earlier years.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

10 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>64,490</u>	<u>341,025</u>	<u>(7,491)</u>	<u>(10,000)</u>	<u>388,024</u>

11 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2023 £	2022 £
At 1 September 2022 and at 31 August 2023	<u>10,000</u>	<u>10,000</u>

12 Related party transactions

The charity's insurance includes trustees' indemnity cover. Also, payments were made during the year to Mrs Michelle Moran, a trustee, and her husband amounting to £1,174 and £Nil, respectively (2022: £741 and £247, respectively). These sums were for the work they carry out for the Community and was not in respect of her role as a trustee. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £474 (2022: £406) for postage.

13 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and Legacies				
Donations - planned	102,641	-	102,641	108,907
Grants	-	2,100	2,100	12,170
Legacies	-	-	-	5,000
Donations - other	29,954	-	29,954	23,085
Gift aid tax recovered	9,716	-	9,716	24,841
	<u>142,311</u>	<u>2,100</u>	<u>144,411</u>	<u>174,003</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

13 Analysis of Income and Endowments (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other and Government Grants				
Employer Allowance	-	-	-	61
Government Grants	-	-	-	476
Bank interest receivable	1,913	-	1,913	25
Sale of motor vehicles	180	-	180	664
	<u>2,093</u>	<u>-</u>	<u>2,093</u>	<u>1,226</u>
Missions	13,118	-	13,118	13,049
Youth camps, conference etc	14,010	-	14,010	6,409
Lectures and speakers	13,363	-	13,363	11,842
Lettings and house rents	58,765	-	58,765	49,108
Music and book sales	833	-	833	1,314
	<u>100,089</u>	<u>-</u>	<u>100,089</u>	<u>81,722</u>
Total	<u>244,493</u>	<u>2,100</u>	<u>246,593</u>	<u>256,951</u>

14 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Costs directly attributable to charitable activities:				
Members' fees and trustees' emoluments	54,084	-	54,084	49,524
Travel and subsistence	10,723	-	10,723	6,347
Motor expenses	3,269	-	3,269	6,295
Cost of goods and services	12,783	-	12,783	7,228
Depreciation	17,712	-	17,712	17,776
	<u>98,570</u>	<u>-</u>	<u>98,570</u>	<u>87,170</u>
Establishment expenses				
Employee costs and members fees – House	7,277	-	7,277	5,025
Rates and water	19,181	-	19,181	14,517
Light and heat	28,565	-	28,565	36,950
Cleaning and household expenditure	6,512	-	6,512	3,034
Insurance	2,263	-	2,263	1,941
Garden expenses	1,903	-	1,903	709
Food and catering	16,195	-	16,195	18,762
Property maintenance	10,106	14,270	24,376	14,192
	<u>92,002</u>	<u>14,270</u>	<u>106,272</u>	<u>95,130</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2023 (continued)

14 Analysis of Total Expenditure (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Administrative expenses:				
Telephone and internet	1,581	-	1,581	1,439
Employee costs and fees – Admin.	12,601	-	12,601	14,431
Publicity, printing and stationery	1,545	-	1,545	1,385
Bank charges	225	-	225	373
	<u>15,952</u>	<u>-</u>	<u>15,952</u>	<u>17,628</u>
Less: Costs allocated to raising funds	(319)	-	(319)	(353)
Less: Costs allocated to other	(160)	-	(160)	(176)
	<u>15,473</u>	<u>-</u>	<u>15,473</u>	<u>17,099</u>
Expenditure on charitable activities	<u>206,045</u>	<u>14,270</u>	<u>220,315</u>	<u>199,399</u>
Raising funds:				
Allocated administrative expenses	<u>319</u>	<u>-</u>	<u>319</u>	<u>353</u>
Other:				
Allocated administrative expenses	160	-	160	176
Independent examiner's fees	4,200	-	4,200	3,840
	<u>4,360</u>	<u>-</u>	<u>4,360</u>	<u>4,016</u>
Total	<u>210,724</u>	<u>14,270</u>	<u>224,994</u>	<u>203,768</u>

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2022

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2022

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mr Christopher Brookes - Chairperson

Mrs Michelle Moran – Community Leader up to 31 October 2022

Mr Tom Hall

Mr Nicholas Wells

Mrs Marian Long

Independent Examiner

Peter McKay BSc (Hons), FCA

Jones Hunt & Keelings

Chartered Certified Accountants and Chartered Tax Advisers

Broad House

1 The Broadway

Old Hatfield

Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc

47 High Street

Brentwood

Essex CM14 4RN

Registered Office

SENT

Sawyers Hall Lane

Brentwood

Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2022

The trustees present their annual report and accounts for the year ended 31 August 2022. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mr Christopher Brookes (Chairperson)
Mrs Michelle Moran (Community Leader up to 31 October 2022)
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long

Following Mrs Michelle Moran's resignation as Community Leader, three members of the community took over this role in early November 2022.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2022 (continued)

Organisation of the Charity

During the year, the Community Leader oversaw all matters, but is answerable to her fellow trustees for the running of the charity. Various teams are charged with progressing the work of the charity, by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community Leader, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

All matters are subject to prayer and God's direction.

Response to the Global Pandemic

At the outset of the pandemic, the Community and trustees quickly identified the need to reduce our costs radically and decided to tackle the challenge by designating the six months to 31 August 2020 as our 'Adapt' period, the year to 31 August 2021 as 'Survive' and the year thereafter, to 31 August 2022, as 'Recover'.

This strategy of Adapt, then Survive, served the Community well. In that time, expenditure was strictly controlled and, through considerable Community effort and the generosity of our benefactors, regular income (through standing orders) was increased. The Community also benefitted from several government covid grants. The effect of all of this was that the Community has not so far had to draw on its reserves during the pandemic period.

In parallel, the Community held a Chapter meeting in which it discerned the way forward in terms of a new model for fulfilling its mission.

This year, we moved into the 'Recover' period and the Community was able to carry out more mission activities which contributed to income, but this has so far been well below pre-pandemic levels.

The trustees monitor cash flow formally at each of their three meetings held yearly, and informally through the finance sub-committee on a regular basis.

Review of Activities

We were able to re-open our residential centre from September 2021 and things became gradually operational with all Covid safeguards in place. This meant that there was the usual steady stream of weekend residential courses. Initially, the participant numbers were smaller, as people were cautious about meeting together, but things gradually picked up and became more normal.

Our work in schools was slow to pick up. This was due to schools trying to adapt and operate in new ways because of the pandemic, as well as facing increased financial challenges. Therefore, we may need to look at how we fund our school ministry moving forward. Due to this uncertainty, we did not enrol any new youth members to supplement our school mission team so even though the demand was less, we were also challenged due to lack of personnel. We did take on one young person, a 'trainee' for our Lithuania project, and after six months she returned to Lithuania and trained as a resource person for our International School of Evangelisation project.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2022 (continued)

Review of Activities (continued)

We were able to re-launch the retreats for young people and our Discipleship weekends continue to be popular. We were also offering bi-monthly 'faith lift' days, to encourage people to gather together as the pandemic waned. This was also supported by regular on-line material.

Our family ministry re-established its bi-monthly gatherings and we were able to hold a fully subscribed, in-person Family Camp, the first one for three years.

Demand for parish ministry increased as parishes opened up. Many local churches are challenged by declining congregations and less income, so we have been adapting the way we work with parishes and how we deliver things.

Thankfully, as things gradually opened up, members of the Community were able to attend various conferences, networks and gatherings. The easing of travel restrictions also enabled some international ministries.

The Community itself has been strengthened during the year, with all members meeting monthly on-line, and at regular regional days and a couple of large gatherings. This will enable us to move with a new focus and strength as we navigate the changing landscape.

Review of Financial Performance

Income for the year decreased by £35,016, to £243,006 (2021: £278,022), and expenditure decreased by £5,372, to £203,768 (2021: £209,140); this resulted in a net surplus for the year of £39,238 (2021: £68,882). During the year the charity was fortunate to receive grants, from Government and other institutions, amounting to over £12,000 (2021: £72,000).

Cash increased by £56,904, to £272,228 (2021: £215,324), unrestricted reserves increased by £27,150, to £337,360 (2021: £310,210) and restricted reserves increased to £15,120, from £3,032 in 2021. These accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £102,000.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £256,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £81,000 from the charity's total unrestricted funds of £337,000. The Reserves are held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately. They consider the unrestricted funds to be sufficient for the charity's needs.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2022 (continued)

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Nicholas Wells is a current trustee and Michelle Moran is a former trustee of that charity.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity's evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity's many members and volunteers whose efforts, by God's grace, have enriched the lives of so many people.

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2022 (continued)

Friends and Supporters (continued)

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing their Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 29 January 2023 and signed on their behalf by:

Mrs Michelle Moran - Trustee

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2022.

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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 accounts to be reached.

Peter McKay BSc (Hons), FCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

29 January 2023

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and Endowments from:					
Donations and legacies		161,833	12,170	174,003	195,038
Charitable activities		81,722	-	81,722	30,926
Profit on sale of fixed assets		664	-	664	-
Government grants		537	-	537	52,044
Other		25	-	25	14
Total	13	244,781	12,170	256,951	278,022
 Expenditure on:					
Raising funds		353	-	353	590
Charitable activities		199,317	82	199,399	204,655
Other		4,016	-	4,016	3,895
Total	14	203,686	82	203,768	209,140
 Net income		41,095	12,088	53,183	68,882
Fund transfer		-	-	-	-
 Reconciliation of funds:					
Total funds brought forward		310,210	3,032	313,242	244,360
Total funds carried forward		351,305	15,120	366,425	313,242

All activities derive from continuing operations.

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	6		80,703		96,885
Current assets					
Stock		7,286		8,101	
Debtors and prepayments	7	26,729		13,690	
Cash at bank and in hand		<u>271,978</u>		<u>215,324</u>	
		305,993		237,115	
Creditors:					
Amounts due within one year	10	<u>(10,271)</u>		<u>(10,758)</u>	
Net current assets			<u>295,722</u>		<u>226,357</u>
Total assets less current liabilities			376,425		323,242
Provisions for liabilities	11		(10,000)		(10,000)
Net assets			<u><u>366,425</u></u>		<u><u>313,242</u></u>
Funds:					
Unrestricted funds	9		351,305		310,210
Restricted funds	9		<u>15,120</u>		<u>3,032</u>
Total funds			<u><u>366,425</u></u>		<u><u>313,242</u></u>

Approved by the trustees on 29 January 2023 and signed by:

Mrs Michelle Moran - Trustee

Mr Christopher Brookes - Trustee

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends. 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 at least the next twelve months.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Significant judgements and estimates

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is accounted for on an accruals basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being costs associated with attracting voluntary income;
- b) Charitable activities – being costs associated with the delivery of activities and services; and
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity, including regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Leasing commitments

Rentals payable under operating leases are charged to the SOFA as incurred.

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Grants

Income from grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net income

This is stated after charging:

	2022	2021
	£	£
Depreciation of owned fixed assets	17,776	17,464
Rentals under operating leases	-	463
Independent examiner's remuneration:		
External scrutiny	1,920	1,800
Accountancy	1,920	1,800
	<u>1,920</u>	<u>1,800</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

4 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources.

5 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2022	2021
	£	£
Members' fees, trustees' emoluments and employees' salaries	<u>68,879</u>	<u>77,085</u>

The average number of people involved analysed by function was:

Charitable activities	12	12
Management and administration	<u>2</u>	<u>2</u>
	<u>14</u>	<u>14</u>

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee, except as referred to in note 12.

6 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2021	30,791	203,697	234,488
Additions	2,000	-	2,000
Disposals	<u>(13,291)</u>	<u>-</u>	<u>(13,291)</u>
At 31 August 2022	<u>19,500</u>	<u>203,697</u>	<u>223,197</u>
Depreciation			
At 1 September 2021	29,073	108,530	137,603
Charge for the year	1,376	16,400	17,776
Eliminated on disposal	<u>(12,885)</u>	<u>-</u>	<u>(12,885)</u>
At 31 August 2022	<u>17,564</u>	<u>124,930</u>	<u>142,494</u>
Net book value			
As at 31 August 2022	<u>1,936</u>	<u>78,767</u>	<u>80,703</u>
As at 31 August 2021	<u>1,718</u>	<u>95,167</u>	<u>96,885</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

7 Debtors and Prepayments

	2022	2021
	£	£
Trade debtors	750	1,190
Other debtors	243	-
Taxation recoverable	23,695	9,500
Prepayments	2,041	3,000
	<u>26,729</u>	<u>13,690</u>

8 Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	1,488	2,342
Other creditors	8,783	8,416
	<u>10,271</u>	<u>10,758</u>

9 Statement of Funds

	At 1			Fund	At 31
	September	Income	Expenditure	Transfer	August
	2021	2022	2022	2022	2022
	£	£	£	£	£
Unrestricted Funds	<u>310,210</u>	<u>244,781</u>	<u>(203,686)</u>	-	<u>351,305</u>
Restricted Funds					
Refurbishment Fund	-	12,170	-	-	12,170
Audio and Media Equipment Fund	3,032	-	(82)	-	2,950
	<u>3,032</u>	<u>12,170</u>	<u>(82)</u>	-	<u>15,120</u>
Total Funds	<u>313,242</u>	<u>256,951</u>	<u>(203,768)</u>	-	<u>366,425</u>

The Refurbishment Fund was established to fund the upgrade and repair of fire doors and other safety expenditure.

The Audio and Media Equipment Fund was established to fund the purchase of equipment for the media ministry.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

10 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>80,703</u>	<u>290,873</u>	<u>(10,271)</u>	<u>(10,000)</u>	<u>351,305</u>
Restricted Funds:					
Refurbishment Fund	-	12,170	-	-	12,170
Audio and Media Equipment Fund	-	2,950	-	-	2,950
	<u>-</u>	<u>15,120</u>	<u>-</u>	<u>-</u>	<u>15,120</u>
Total	<u>80,703</u>	<u>305,993</u>	<u>(10,271)</u>	<u>(10,000)</u>	<u>366,425</u>

11 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2022 £	2021 £
At 1 September 2021 and at 31 August 2022	<u>10,000</u>	<u>10,000</u>

12 Related party transactions

The charity's insurance includes trustees' indemnity cover. Also, payments were made during the year to Mrs Michelle Moran, a trustee, and her husband amounting to £741 and £247, respectively (2021: £741 and £691, respectively). These sums were for the work they carry out for the Community and was not in respect of her role as a trustee. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £406 (2021: £398) for postage.

13 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and Legacies				
Donations - planned	108,907	-	108,907	108,825
Grants	-	12,170	12,170	20,925
Legacies	5,000	-	5,000	-
Donations - other	23,085	-	23,085	40,490
Gift aid tax recovered	24,841	-	24,841	24,798
	<u>161,833</u>	<u>12,170</u>	<u>174,003</u>	<u>195,038</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

13 Analysis of Income and Endowments (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Other and Government Grants				
Employer Allowance	61	-	61	610
Government Grants	476	-	476	51,434
Bank interest receivable	25	-	25	14
Sale of motor vehicles	664	-	664	-
	<u>1,226</u>	<u>-</u>	<u>1,226</u>	<u>52,058</u>
Charitable Activities				
Missions	13,049	-	13,049	6,980
Youth camps, conference etc	6,409	-	6,409	2,409
Lectures and speakers	11,842	-	11,842	8,486
Lettings and house rents	49,108	-	49,108	12,920
Music and book sales	1,314	-	1,314	131
	<u>81,722</u>	<u>-</u>	<u>81,722</u>	<u>30,926</u>
Total	<u>244,781</u>	<u>12,170</u>	<u>256,951</u>	<u>278,022</u>

14 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Costs directly attributable to charitable activities:				
Members' fees and trustees' emoluments	49,524	-	49,524	50,411
Courses and training	-	-	-	455
Travel and subsistence	6,347	-	6,347	2,588
Motor expenses	6,295	-	6,295	5,646
Cost of goods and services	7,146	82	7,228	11,725
Youth Development grants	-	-	-	750
Depreciation	17,776	-	17,776	17,463
	<u>87,088</u>	<u>82</u>	<u>87,170</u>	<u>89,038</u>
Establishment expenses				
Employee costs and members fees – House	5,025	-	5,025	4,948
Rates and water	14,517	-	14,517	9,930
Light and heat	36,950	-	36,950	37,491
Cleaning and household expenditure	3,034	-	3,034	3,234
Insurance	1,941	-	1,941	1,784
Garden expenses	709	-	709	5,188
Food and catering	18,762	-	18,762	9,150
Property maintenance	14,192	-	14,192	15,307
	<u>95,130</u>	<u>-</u>	<u>95,130</u>	<u>87,032</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2022 (continued)

14 Analysis of Total Expenditure (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Administrative expenses:				
Telephone and internet	1,439	-	1,439	1,841
Employee costs and fees – Admin.	14,431	-	14,431	22,396
Publicity, printing and stationery	1,385	-	1,385	4,563
Equipment hire	-	-	-	455
Bank charges	373	-	373	215
	<u>17,628</u>	<u>-</u>	<u>17,628</u>	<u>29,470</u>
Less: Costs allocated to raising funds	(353)	-	(353)	(590)
Less: Costs allocated to other	(176)	-	(176)	(295)
	<u>17,099</u>	<u>-</u>	<u>17,099</u>	<u>28,585</u>
Expenditure on charitable activities	<u>199,317</u>	<u>82</u>	<u>199,399</u>	<u>204,655</u>
Raising funds:				
Allocated administrative expenses	<u>353</u>	<u>-</u>	<u>353</u>	<u>590</u>
Other:				
Allocated administrative expenses	176	-	176	295
Independent examiner's fees	3,840	-	3,840	3,600
	<u>4,016</u>	<u>-</u>	<u>4,016</u>	<u>3,895</u>
Total	<u>203,686</u>	<u>82</u>	<u>203,768</u>	<u>209,140</u>

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2021

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2021

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mrs Michelle Moran – Community Leader
Mr Christopher Brookes - Chairperson
Miss Eileen O’Kane – died 2 May 2021
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long

Independent Examiner

Peter McKay BSc (Hons), FCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc
47 High Street
Brentwood
Essex CM14 4RN

Registered Office

SENT
Sawyers Hall Lane
Brentwood
Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2021

The trustees present their annual report and accounts for the year ended 31 August 2021. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mrs Michelle Moran (Community Leader)
Mr Christopher Brookes (Chairperson)
Miss Eileen O'Kane – died 2 May 2021
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2021 (continued)

Organisation of the Charity

The Community Leader oversees all matters, but is answerable to her fellow trustees for the running of the charity. Various teams are charged with progressing the work of the charity by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community Leader, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

All matters are subject to prayer and God's direction.

Response to the Global Pandemic

At the outset of the pandemic, the Community and trustees quickly identified the need to reduce our costs radically and decided to tackle the challenge by designating the six months to 31 August 2020 as our "Adapt" period, the year to 31 August 2021 as "Survive" and the year thereafter, to 31 August 2022, as "Recover".

This strategy of Adapt, then Survive, served the Community well. In that time expenditure was strictly controlled and through considerable Community effort and the generosity of our benefactors, regular income (through standing orders) was increased. The Community also benefitted from several government covid grants. The effect of all of this is that the Community has not had to draw on its reserves during the pandemic period so far.

In parallel, the Community held a Chapter meeting in which it discerned the way forward in terms of a new model for fulfilling its mission.

As we move into the Recover year the Community will be able to do more mission activities which will directly contribute to income, but this will remain well below pre-pandemic levels for the time being.

The trustees monitor cash flow formally at each of their three meetings held yearly, and informally through the finance sub-committee on a monthly basis. The current reserves will now support the Community well into 2025, giving enough time to adapt further.

Review of Activities

The year began with a small residential community. This was because of the uncertainty with the pandemic which led us not to enrol any volunteers to work in our residential centre. Also, as schools were only just beginning to open, we decided not to recruit people for the Sion Youth Formation Programme. Thankfully, we had two young people who remained with the community and so we could offer some youth ministry as things began to open up. As the community was a small group of residential members, eight people supported by two living locally, we decided to all reside together in Brentwood. This meant that our building in Coventry was left with no residential community for around five months.

In the autumn term of 2020, due to pandemic restrictions, our ministry was completely online. We broadcast Sunday worship weekly, established zoom groups for community connection and formation, and mentored young people online. During this time, we realised the inadequacy of our technology and we began to fundraise to get suitable equipment to build a media ministry. Thankfully, we received two substantial grants which enabled us to fully equip our chapel for live streaming and have mobile media equipment for offsite events and to produce online resources.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2021 (continued)

Review of Activities (continued)

To this end, we created a primary age assembly that we were able to send to the various primary schools where we had connections.

When it became clear that we were going to experience lockdowns, and disruption to our normal way of in-person ministry for a long period of time, we began to develop online programmes. These included our Bethany teaching series. This was offered bi-monthly from February through to July 2021. This was a way of getting some financial help through subscriptions and donations. Similarly, our Beloved residential weekends which could no longer happen were replaced by a popular weekly Podcast. Thankfully, as things began to slowly open up, we were able to deliver a parish mission in June. This was obviously with restrictive Covid conditions but nevertheless it proved to be fruitful for all concerned.

In July we ran a couple of 'tester' residential weekends at our centre, obviously with reduced numbers. These proved to be very popular, and has given us confidence to continue to move forward with residential events as the pandemic conditions allow.

In September 2020, we launched a partnership with TEM in Lithuania, helping to establish an evangelisation project in a diocese. We have one missionary working full time on this and residing in Lithuania but due to the pandemic we have had to support the project virtually. However, given all the obstacles, we are pleased with the way things are progressing.

In January 2021, we began a partnership project with a local community church in Brentwood. This will be for a limited period of two years and involves them sharing some administrative space and running community events with us from our residential centre, three days per week. Again, due to the pandemic, things began very slowly and adaptations have had to be made due to loss of funding for community projects. However, we are confident that this project will raise our profile in the local community, generate income and enable us to learn new approaches to our ministry.

Given the uncertainty of the times that we are living in, we have adapted as well as we could. Thankfully, we have been helped by an increase in the number of regular donors to our ministry and by the various government grants. This gives us confidence to keep moving forward and to begin to take the small steps to rebuild and re-establish our ministry.

Review of Financial Performance

Income for the year decreased by £6,210, to £278,022 (2020: £284,232), and expenditure decreased by £87,804, to £209,140 (2020: £296,943); this resulted in a net surplus for the year of £68,882 (2020: deficit of £12,711). During the year the charity was fortunate to have received grants, from government and other institutions, amounting to over £72,000.

Cash increased by £74,275, to £215,324 (2020: £141,049), unrestricted reserves increased by £65,937 to £310,210 (2020: £244,360) and restricted reserves increased to £3,032, from £87 in 2020. These accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £104,000.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2021 (continued)

Reserves and investment Policies (continued)

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £213,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £97,000 from the charity's total unrestricted funds of £310,000. The Reserves are held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Michelle Moran is a former trustee of CREW Trust and Nicholas Wells is a current trustee.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity's evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity's many members and volunteers whose efforts, by God's grace, have enriched the lives of so many people.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2021 (continued)

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 23 January 2022 and signed on behalf by:

'''

Mrs Michelle Moran
Community Leader of Sion Community for Evangelism

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2021.

Responsibilities and basis of report

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

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

Independent Examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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 accounts to be reached.

Peter McKay BSc (Hons), FCA
Jones Hunt & Keelings
Chartered Certified Accountants and Chartered Tax Advisers
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

23 January 2022

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and Endowments from:					
Donations and legacies		173,363	21,675	195,038	196,362
Charitable activities		30,926	-	30,926	84,239
Government grants		52,044	-	52,044	2,975
Other		14	-	14	656
Total	14	256,347	21,675	278,022	284,232
Expenditure on:					
Raising funds		590	-	590	641
Charitable activities		194,278	10,377	204,655	293,981
Other		3,895	-	3,895	2,321
Total	15	198,763	10,377	209,140	296,943
Net income/(expenditure)		57,584	11,298	68,882	(12,711)
Fund transfer		8,353	(8,353)	-	-
Reconciliation of funds:					
Total funds brought forward		244,273	87	244,360	257,071
Total funds carried forward		310,210	3,032	313,242	244,360

All activities derive from continuing operations.

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		96,885		104,584
Current assets					
Stock		8,101		8,211	
Debtors and prepayments	8	13,690		15,478	
Cash at bank and in hand		<u>215,324</u>		<u>141,049</u>	
		237,115		164,735	
Creditors:					
Amounts due within one year	9	<u>(10,758)</u>		<u>(14,962)</u>	
Net current assets			<u>226,357</u>		<u>149,776</u>
Total assets less current liabilities			323,242		254,360
Provisions for liabilities	12		(10,000)		(10,000)
Net assets			<u><u>313,242</u></u>		<u><u>244,360</u></u>
Funds:					
Unrestricted funds	10		310,210		244,273
Restricted funds	10		<u>3,032</u>		<u>87</u>
Total funds			<u><u>313,242</u></u>		<u><u>244,360</u></u>

Approved by the trustees on 23 January 2022 and signed by:

"

Mrs Michelle Moran - Trustee

"

Mr Christopher Brookes - Trustee

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Significant judgements and estimates

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021 (continued)

1 Accounting policies (continued)

Expenditure

Expenditure is accounted for on an accruals basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being costs associated with attracting voluntary income
- b) Charitable activities – being costs associated with the delivery of activities and services
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity and include regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the SOFA as incurred. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Leasing commitments

Rentals payable under operating leases are charged to the SOFA as incurred.

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021 (continued)

1 Accounting policies (continued)

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Grants

Income from grants, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants, including those in respect of furloughed employees, are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021 (continued)

3 Net income/(expenditure)

This is stated after charging:

	2021	2020
	£	£
Depreciation of owned fixed assets	17,464	15,958
Rentals under operating leases	463	635
Independent examiner's remuneration:		
External scrutiny	1,800	1,000
Accountancy	1,800	1,000
	17,464	15,958

4 Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	-	463
	-	463

5 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources.

6 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2021	2020
	£	£
Members' fees and employees' salaries	77,085	114,663

The average number of people involved analysed by function was:

Charitable activities	12	23
Management and administration	2	2
	14	25

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee.

Sion Community for Evangelism
Notes to the Accounts for the year ended 31 August 2021 (continued)

7 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2020	30,791	193,932	224,723
Additions	-	9,765	9,765
At 31 August 2021	<u>30,791</u>	<u>203,697</u>	<u>234,488</u>
Depreciation			
At 1 September 2020	27,573	92,566	120,139
Charge for the year	1,500	15,964	17,464
At 31 August 2021	<u>29,073</u>	<u>108,530</u>	<u>137,603</u>
Net book value			
As at 31 August 2021	<u>1,718</u>	<u>95,167</u>	<u>96,885</u>
As at 31 August 2020	<u>3,218</u>	<u>101,366</u>	<u>104,584</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

8 Debtors and Prepayments

	2021 £	2020 £
Trade debtors	1,190	460
Taxation recoverable	9,500	10,024
Prepayments	3,000	4,994
	<u>13,690</u>	<u>15,478</u>

9 Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Trade creditors	2,342	1,430
Other creditors	8,416	13,532
	<u>10,758</u>	<u>14,962</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021 (continued)

10 Statement of Funds

	At 1 September 2020 £	Income £	Expenditure £	Fund Transfer £	At 31 August 2021 £
Unrestricted Funds	<u>244,273</u>	<u>256,347</u>	<u>198,763</u>	<u>8,353</u>	<u>310,210</u>
Restricted Funds					
Asset Grant Fund	87	-	-	(87)	-
Youth Development Fund	-	750	(750)	-	-
Audio and Media Equipment Fund	-	20,925	(9,627)	(8,266)	3,032
	<u>87</u>	<u>21,675</u>	<u>(10,377)</u>	<u>(8,353)</u>	<u>3,032</u>
Total Funds	<u>244,360</u>	<u>278,022</u>	<u>209,140</u>	<u>-</u>	<u>313,242</u>

The Youth Development Fund was set up in the year to support individuals in their spiritual development.

The Audio and Media Equipment Fund was established from generous grants to fund the purchase of equipment that was used to build a media ministry.

The Asset Grant Fund was established from grants and donations received to purchase presentation equipment and motor vehicles, a few years ago. The trustees believe it is appropriate to transfer the negligible balance.

11 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>96,885</u>	<u>234,083</u>	<u>(10,758)</u>	<u>(10,000)</u>	<u>310,210</u>
Restricted Funds: Audio and Media Equipment Fund	<u>-</u>	<u>3,032</u>	<u>-</u>	<u>-</u>	<u>3,032</u>
Total	<u>96,885</u>	<u>237,115</u>	<u>(10,758)</u>	<u>(10,000)</u>	<u>313,242</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2021 (continued)

12 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2021 £	2020 £
At 1 September 2020 and at 31 August 2021	<u>10,000</u>	<u>10,000</u>

13 Related party transactions

The charity's insurance includes trustees' indemnity cover. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £398 (2020: £396) for postage.

14 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and Legacies				
Donations - planned	108,825	-	108,825	97,552
Grants	-	20,925	20,925	7,785
Legacies	-	-	-	6,667
Donations - other	39,740	750	40,490	61,228
Gift aid tax recovered	24,798	-	24,798	23,130
	<u>173,363</u>	<u>21,675</u>	<u>195,038</u>	<u>196,362</u>
Other and Government Grants				
Employer Allowance	610	-	610	604
Government Grants	51,434	-	51,434	2,975
Bank interest receivable	14	-	14	52
	<u>52,058</u>	<u>-</u>	<u>52,058</u>	<u>3,631</u>
Charitable Activities				
Missions	6,980	-	6,980	16,239
Youth camps, conference etc	2,409	-	2,409	1,055
Lectures and speakers	8,486	-	8,486	34,580
Lettings and house rents	12,920	-	12,920	27,525
Music and book sales	131	-	131	4,840
	<u>30,926</u>	<u>-</u>	<u>30,926</u>	<u>84,239</u>
Total	<u>256,347</u>	<u>21,675</u>	<u>278,022</u>	<u>284,232</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2021 (continued)

15 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Costs directly attributable to charitable activities:				
Members fees	50,411	-	50,411	81,492
Courses and training	455	-	455	280
Travel and subsistence	2,588	-	2,588	9,719
Motor expenses	5,646	-	5,646	10,623
Cost of goods and services	2,098	9,627	11,725	16,981
Youth Development grants	-	750	750	-
Depreciation	17,463	-	17,463	15,958
	<u>78,661</u>	<u>10,377</u>	<u>89,038</u>	<u>135,053</u>
Costs indirectly attributable to charitable activities:				
Establishment expenses				
Employee costs and members fees – House	4,948	-	4,948	11,995
Rates and water	9,930	-	9,930	14,886
Light and heat	37,491	-	37,491	34,321
Cleaning and household expenditure	3,234	-	3,234	4,358
Insurance	1,784	-	1,784	1,938
Garden expenses	5,188	-	5,188	781
Food and catering	9,150	-	9,150	21,837
Property maintenance	15,307	-	15,307	37,696
	<u>87,032</u>	<u>-</u>	<u>87,032</u>	<u>127,812</u>
Administrative expenses:				
Telephone and internet	1,841	-	1,841	2,887
Employee costs and fees – Admin.	22,396	-	22,396	22,506
Publicity, printing and stationery	4,563	-	4,563	5,818
Equipment hire	455	-	455	635
Bank charges	215	-	215	232
	<u>29,470</u>	<u>-</u>	<u>29,470</u>	<u>32,078</u>
Less: Costs allocated to raising funds	(590)	-	(590)	(641)
Less: Costs allocated to other	(295)	-	(295)	(321)
	<u>28,585</u>	<u>-</u>	<u>28,585</u>	<u>31,116</u>
Expenditure on charitable activities	<u>194,278</u>	<u>10,377</u>	<u>204,655</u>	<u>293,981</u>
Raising funds:				
Allocated administrative expenses	<u>590</u>	<u>-</u>	<u>590</u>	<u>641</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2021 (continued)

15 Analysis of Total Expenditure continued...

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Other:				
Allocated administrative expenses	295	-	295	321
Independent examiner's fees	3,600	-	3,600	2,000
	<u>3,895</u>	<u>-</u>	<u>3,895</u>	<u>2,321</u>
Total	<u>198,763</u>	<u>10,377</u>	<u>209,140</u>	<u>296,943</u>

THE SION COMMUNITY FOR EVANGELISM

England & Wales - Charity number 327967

Accounts

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2020

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2020

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mrs Michelle Moran – Community Leader
Mr Christopher Brookes - Chairperson
Miss Eileen O’Kane
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long

Independent Examiner

Peter McKay BSc FCA
Nicholsons, Chartered Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc
47 High Street
Brentwood
Essex CM14 4RN

Registered Office

SENT
Sawyers Hall Lane
Brentwood
Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020

The trustees present their annual report and accounts for the year ended 31 August 2020. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mrs Michelle Moran (Community Leader)
Mr Christopher Brookes (Chairperson)
Miss Eileen O'Kane
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long – appointed 7 June 2020
Mr Garfield Penhalagan – resigned 1 September 2019

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Organisation of the Charity

The Community Leader oversees all matters, but is answerable to her fellow trustees for the running of the charity. Various teams are charged with progressing the work of the charity by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community Leader, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

All matters are subject to prayer and God's direction.

Response to the Global Pandemic

At the outset of the pandemic, the Community and trustees quickly identified the need to reduce our costs radically and decided to tackle the challenge by designating the six months to 31 August 2020 as our "Adapt" period, the year to 31 August 2021 as "Survive" and the year thereafter, to 31 August 2022, as "Recover". Initially, we aimed to reduce costs speedily, then try to grow income, and in parallel to consider how the Community needs to evolve for the longer-term.

This strategy has served us well so far. Expenditure is expected to fall in the coming year and, through considerable Community effort and the generosity of our benefactors, regular income (through standing orders) is currently being maintained. In parallel, the Community has held a Chapter meeting in which it has discerned the way forward in terms of a new model for fulfilling its mission. There are still elements of this being worked upon, but it lays out the direction for a post-pandemic environment.

The trustees monitor cash flow formally at each of their three annual meetings, and informally through the finance sub-committee on a monthly basis.

Although there is still much work being done to ensure the Community is financially stable for the long-term, the current reserves will now support it into 2023.

Review of Activities

The year began well, with a new cohort for the Sion Youth Formation programme getting established at the formation house in Coventry. After their initial training, they were able to engage in school mission programmes and other youth activities, including helping to firmly establish a youth group in the local parish, St Patrick's in Coventry. We developed a new discipleship programme for younger teens and the last event held at our Centre in Brentwood in January 2020 was over-subscribed.

Our Parish Mission team began to roll out a new approach to missions, the 'parish in mission process', and this was launched in Erskine in Scotland. A number of parishes were lined up for missions in 2020, but these were all cancelled or postponed due to the pandemic.

Similarly, our residential centre, SENT, had a busy Autumn term, with many weekends being booked to capacity and most weekends reserved throughout 2020. However, at the end of February 2020, we had to close the centre to guests. We were unable to conduct any residential programmes at our centre after early March 2020, when the first lockdown of the pandemic was announced, and places of worship were closed.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Review of Activities (continued)

We quickly adapted to the circumstances and began to live-stream some events from our Formation House in Coventry, where the majority of the community were locked in together. As time went on, we could see the pandemic was going to be a long haul. Consequently, we began to develop the initial stages of a media ministry and offered some of our usual activities, such as the Family Camp, as online virtual events. We also ran some training courses online, such as the popular Catholic Apologetics course. These spontaneous responses to the situation have enabled us to see the potential for media ministry in the future.

Obviously, with the pandemic preventing our normal mission work, we lost our income stream. We made appeals for donations every time we broadcast an event and some of our courses had modest registration fees. Thankfully, due to the generosity of so many people, we have been able to survive, what we hope, was the most difficult part of the storm. We also tried to reduce our expenditure during this period to an absolute minimum and one employee was furloughed.

Thankfully, by the end of this accounting year, we were able to get a sense of how things would move forward, or not. Sadly, we needed to make decisions to cut back some of our operations in the light of the pandemic, but this has enabled us to remain as stable as possible in this season of challenge.

Review of Financial Performance

Income for the year decreased by £17,092, to £284,232, and expenditure increased by £12,213, to £296,943; this resulted in a net deficit for the year of £12,711 (2019: surplus of £16,594).

Cash increased by £4,313, to £141,049, restricted reserves decreased by £6,582, to £87, and unrestricted reserves fell by £6,129, to £244,273. These accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £148,500. The trustees acknowledge a shortfall against this policy of £9,500 and have put in place measures to address this over the coming year.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £139,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £105,000 from the charity's total unrestricted funds of £244,000. The Reserves are held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Risk Management Statement (continued)

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Michelle Moran is a former trustee of CREW Trust and Eileen O’Kane and Nicholas Wells are current trustees.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity’s evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity’s many members and volunteers whose efforts, by God’s grace, have enriched the lives of so many people.

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 23 March 2021 and signed on behalf by:

Mrs Michelle Moran
Community Leader of Sion Community for Evangelism

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the Charity's trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

Since the Trust'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Trust, as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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 accounts to be reached.

Peter McKay BSc FCA
Nicholsons, Chartered Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

23 March 2021

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and Endowments from:				
Donations and legacies	196,362	-	196,362	176,492
Charitable activities	84,239	-	84,239	123,824
Government grants	2,975	-	2,975	-
Other	656	-	656	1,008
Total	14 284,232	-	284,232	301,324
Expenditure on:				
Raising funds	641	-	641	639
Charitable activities	293,981	-	293,981	281,772
Other	2,321	-	2,321	2,319
Total	15 296,943	-	296,943	284,730
Net (expenditure)/income	(12,711)	-	(12,711)	16,594
Fund transfer	6,582	(6,582)	-	-
Reconciliation of funds:				
Total funds brought forward	250,402	6,669	257,071	240,477
Total funds carried forward	244,273	87	244,360	257,071

All activities derive from continuing operations.

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	7		104,584		104,310
Current assets					
Stock		8,211		9,192	
Debtors and prepayments	8	15,478		32,513	
Cash at bank and in hand		141,049		136,736	
		<u>164,738</u>		<u>178,441</u>	
Creditors:					
Amounts due within one year	9	<u>(14,962)</u>		<u>(15,680)</u>	
Net current assets			<u>149,776</u>		<u>162,761</u>
Total assets less current liabilities			254,360		267,071
Provisions for liabilities	12		(10,000)		(10,000)
Net assets			<u>244,360</u>		<u>257,071</u>
Funds:					
Unrestricted funds	10		244,273		250,402
Restricted funds	10		87		6,669
Total funds			<u>244,360</u>		<u>257,071</u>

Approved by the trustees on 23 March 2021 and signed by:

Mrs Michelle Moran - Trustee

Mr Christopher Brookes - Trustee

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 issued by the Charity Commission for England and Wales and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred income, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Expenditure

Expenditure is accounted for on an accrual's basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being the costs associated with attracting voluntary income
- b) Charitable activities – being the costs associated with the delivery of activities and services
- c) Other costs – being the costs associated with meeting the constitutional and statutory requirements of the charity and include regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the SOFA as incurred. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 (continued)

1 Accounting Policies (continued)

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

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 credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful economic lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Leasing commitments

Rentals payable under operating leases are charged to the SOFA as incurred.

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (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, 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, when 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.

Fund accounting

The charity's funds consist of:

- unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Government grants

Government grants, including those in respect of furloughed employees, are credited in the same period as the costs to which the grants relate are charged to the statement of financial activities.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net loss

This is stated after charging:

	2020	2019
	£	£
Depreciation of owned fixed assets	15,958	13,718
Rentals under operating leases	635	635
Independent examiner's remuneration:		
External scrutiny	1,000	1,000
Accountancy	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

4 Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	463	635
Between one and five years	-	463
	<u>463</u>	<u>1,098</u>

5 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources. The charity's independent examiner, Peter McKay, has kindly provided his services without charge. A sum of £2,000 has been included as income and expenditure in these accounts in respect of this item. Save in respect of the independent examiner's fee, these gifts have not been valued for the purposes of these accounts, in view of the inherent difficulties in doing so.

6 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2020	2019
	£	£
Members' fees and employees' salaries	<u>114,663</u>	<u>121,561</u>

The average number of people involved analysed by function was:

Charitable activities	23	23
Management and administration	2	2
	<u>25</u>	<u>25</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

6 Employees' Salaries, Members' Fees and Trustees' Emoluments (continued)

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee.

7 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2019	36,791	177,701	214,492
Additions	-	16,231	16,231
Disposals	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>
At 31 August 2020	<u>30,791</u>	<u>193,932</u>	<u>224,723</u>
Depreciation			
At 1 September 2019	32,073	78,108	110,181
Charge for the year	1,500	14,458	15,958
Disposals	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>
At 31 August 2020	<u>27,573</u>	<u>92,566</u>	<u>120,139</u>
Net book value			
As at 31 August 2020	<u>3,218</u>	<u>101,366</u>	<u>104,584</u>
As at 31 August 2019	<u>4,718</u>	<u>99,592</u>	<u>104,310</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

8 Debtors and Prepayments

	2020 £	2019 £
Trade debtors	460	5,690
Other debtors	-	330
Taxation recoverable	10,024	20,963
Prepayments	<u>4,994</u>	<u>5,530</u>
	<u>15,478</u>	<u>32,513</u>

9 Creditors: Amounts Falling Due Within One Year

	2020 £	2019 £
Trade creditors	1,430	1,691
Other creditors	<u>13,532</u>	<u>13,989</u>
	<u>14,962</u>	<u>15,680</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

10 Statement of Funds

	At 1 September 2019 £	Income £	Expenditure £	Fund Transfer £	At 31 August 2020 £
Unrestricted Funds	<u>250,402</u>	<u>284,232</u>	<u>(296,943)</u>	<u>6,582</u>	<u>244,273</u>
Restricted Funds					
Asset Grant Fund	87	-	-	-	87
Carpet Fund	<u>6,582</u>	<u>-</u>	<u>-</u>	<u>(6,582)</u>	<u>-</u>
	<u>6,669</u>	<u>-</u>	<u>-</u>	<u>(6,582)</u>	<u>87</u>
Total Funds	<u>257,071</u>	<u>284,232</u>	<u>(296,943)</u>	<u>-</u>	<u>244,360</u>

The Asset Grant Fund was established by grants and donations received to purchase presentation equipment and motor vehicles.

The Carpet Fund was established last year by a donation to replace old and worn carpet. The fund was utilised during the year, leaving a nil balance at the year-end.

11 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>104,497</u>	<u>164,738</u>	<u>(14,962)</u>	<u>(10,000)</u>	<u>244,273</u>
Restricted Funds:					
Asset Grant Fund	<u>87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87</u>
Total	<u>104,584</u>	<u>164,738</u>	<u>(14,962)</u>	<u>(10,000)</u>	<u>244,360</u>

12 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2020 £	2019 £
At 1 September 2019 and at 31 August 2020	<u>10,000</u>	<u>10,000</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

13 Related party transactions

The charity's insurance includes trustees' indemnity cover. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £396 (2019: £422) for postage.

14 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations and Legacies				
Donations - planned	97,552	-	97,552	96,983
Grants	7,785	-	7,785	12,306
Legacies	6,667	-	6,667	-
Donations - other	61,228	-	61,228	44,325
Gift aid tax recovered	23,130	-	23,130	22,878
	<u>196,362</u>	<u>-</u>	<u>196,362</u>	<u>176,492</u>
Other and Government Grants				
Employer Allowance	604	-	604	952
Government Grants	2,975	-	2,975	-
Bank interest receivable	52	-	52	56
	<u>3,631</u>	<u>-</u>	<u>3,631</u>	<u>1,008</u>
Charitable Activities				
Missions	16,239	-	16,239	35,528
Youth camps, conference etc	1,055	-	1,055	4,002
Lectures and speakers	34,580	-	34,580	25,393
Lettings and house rents	27,525	-	27,525	52,511
Music and book sales	4,840	-	4,840	6,390
	<u>84,239</u>	<u>-</u>	<u>84,239</u>	<u>123,824</u>
Total	<u>284,232</u>	<u>-</u>	<u>284,232</u>	<u>301,324</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2020 continued ...

15 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Costs directly attributable to charitable activities:				
Members fees	81,492	-	81,492	83,568
Courses and training	280	-	280	150
Travel and subsistence	9,719	-	9,719	10,415
Motor expenses	10,623	-	10,623	12,521
Cost of goods and services	16,981	-	16,981	9,118
Depreciation	15,958	-	15,958	13,718
	<u>135,053</u>	<u>-</u>	<u>135,053</u>	<u>129,490</u>
Costs indirectly attributable to charitable activities:				
Establishment expenses				
Employee costs and members fees – House	11,995	-	11,995	14,369
Rates and water	14,886	-	14,886	17,827
Light and heat	34,321	-	34,321	26,266
Cleaning & household expenditure	4,358	-	4,358	6,273
Insurance	1,938	-	1,938	1,903
Garden expenses	781	-	781	738
Food and catering	21,837	-	21,837	26,189
Property maintenance	37,696	-	37,696	27,728
	<u>127,812</u>	<u>-</u>	<u>127,812</u>	<u>121,293</u>
Administrative expenses:				
Telephone and internet	2,887	-	2,887	1,879
Employee Costs and Fees – Admin.	22,506	-	22,506	25,500
Publicity, printing & stationery	5,818	-	5,818	3,535
Equipment hire	635	-	635	635
Bank charges	232	-	232	398
	<u>32,078</u>	<u>-</u>	<u>32,078</u>	<u>31,947</u>
Less: Costs allocated to raising funds	(641)	-	(641)	(639)
Less: Costs allocated to other	(321)	-	(321)	(319)
	<u>31,116</u>	<u>-</u>	<u>31,116</u>	<u>30,989</u>
Expenditure on charitable activities	<u>293,981</u>	<u>-</u>	<u>293,981</u>	<u>281,772</u>
Raising funds:				
Allocated administrative expenses	<u>641</u>	<u>-</u>	<u>641</u>	<u>639</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2020 continued ...

15 Analysis of Total Expenditure continued...

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Other:				
Allocated administrative expenses	321	-	321	319
Independent examiner's fees	2,000	-	2,000	2,000
	<u>2,321</u>	<u>-</u>	<u>2,321</u>	<u>2,319</u>
Total	<u>296,943</u>	<u>-</u>	<u>296,943</u>	<u>284,730</u>