

Charity registration Number: 1095786

CHALLENGE COMMUNITY CHURCH

Receipts and Payments Accounts

For the year ending 31 August 2019

CHALLENGE COMMUNITY CHURCH
Financial Statements
For the year ending 31 August 2019

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CHALLENGE COMMUNITY CHURCH

Trust Information

Status

Challenge Community Church, Hereford, is registered with the Charity Commissioners (No. 1095786) and constituted by a Deed of Trust dated 19 July 2002.

Trustees

The Charity is administered by the Trustees, who are at the time of signing this report:

Mr S Sully	Mr IJ Cracknell
Mr SWJ Grisman	Mr JGM Erwin
Mr C Over	Mr FD Erwin

Western Counties Trust are custodian trustees to the church premises at 40 Belmont Road,

Elders

Mr S Sully
Mr C Over
Mr M Roberts
Mr FD Erwin

Church Office

40 Belmont Road
Hereford
HR2 7JW

Registered Office

131 St Peter's Close
Moreton-on-Lugg
Hereford
HR4 8DW

Bankers

Lloyds TSB
High Town
Hereford
HR1 2AE

CHALLENGE COMMUNITY CHURCH

Trustees' Report

For the year ending 31 August 2019

The trustees submit their annual report and financial statements for the year ended 31 August 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102) 'Accounting and Reporting by Charities' in preparing their annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 12 and 13, and comply with the charity's governing documentation, applicable law and the requirements of the SORP.

Constitution

The charity is an unincorporated charity and is governed by its Trust Deed.

Object of the charity

To advance the Christian faith, in accordance with the Statement of Doctrines and Practices set out in the Schedule appended to the deed, mainly but not exclusively in the Hereford area.

Structure, governance and management

The charity is ultimately run by the Trustees. The Trustees have the authority to exercise their powers to further the objects of the charity. The Trustees meet at least once a year but delegate the day to day decision making on the running of the Church to the Elders of the Church, some of whom are also Trustees. The Elders meet formally twice a month to consider the management and pastoral needs of the fellowship.

Mr Steve Sully is the church pastor and is working two days a week for the fellowship. Every future Trustee shall be appointed by a resolution of Trustees passed at a special meeting. Training is available for Trustees as the need arises. The Elders take responsibility for the management of risk and have set up a team to identify, assess and mitigate areas of risk.

Objectives and activities

The church meets every week at 40, Belmont Rd, Hereford. Our objective is to reach out to people in the surrounding community, witness for, teach about, and demonstrate the love of, Jesus Christ and trust and pray that He becomes their own personal saviour. This is undertaken through weekly meetings for teaching and worship; specific evangelistic and outreach events; the work of our Community Link worker; The Storehouse Ministry (provision of foodstuffs to people in desperate need); Neighbourhood Chaplains; Koffee and Kids club; Who Let the Dads Out; coffee mornings; and various children's ministries.

Gifts to external organisations and individuals are considered by the Elders from time to time on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support. No commitments have been made for long term support.

Related parties

The Trustees received no remuneration as a result of their office during the year. No Trustee, or other person related to the charity, apart from as detailed in note 7, had any personal interest in any contract or transaction entered into by the charity during the year.

Review of developments

The Church continues to be led by four Elders, Steve Sully, Foster Erwin, Chris Over and Malcolm Roberts. Steve is the Lead Elder/Pastor employed on a 15 hours per week contract. The elders meet twice each month, one being a 'business' meeting and the other a prayer meeting.

CHALLENGE COMMUNITY CHURCH
Trustees' Report (continued)
For the year ending 31 August 2019

We also have a committed and dedicated team of Ministry Leaders taking responsibility for various ministries within the church.

Our Sunday morning services attract an average congregation of 60 as of the end of the reporting year. Our music group continues to serve us well although we would love to see more gifted musicians within the church to both enhance our music and to enable our current team to have some Sundays off just to be worshippers without the responsibility of playing.

We continue to provide speakers for many churches across the county and beyond.

Those in our Sunday School enjoy a well thought out, creative programme of teaching and they are growing in knowledge and faith. Providing an engaging 'Sunday School' experience for teenagers can be challenging however, our TNT group continues to provide an enjoyable, stimulating and challenging programme which, combined with residential camps, has seen several of our young people come to faith.

Our youth work continues to be a strength of the church. On Friday nights 'Ignite' and 'Boom' attract some 60 young people with both groups running a varied programme including a weekly 'God Slot' with creative Bible teaching. We strive to connect with their families and in December invited the parents to a three course meal prepared by our wonderful catering team. This year saw a record number of parents attending. Several of the young people who attend these groups also attend One 2 Lead residential weekends and the week-long Youth Trek camp.

Additionally in May 2019 we took some of our young people on a residential weekend at The Summit outdoor activity centre. A great time was had by all with 2 people making a commitment to accept Jesus as their personal saviour.

Schools work has also continued with regular assemblies in Marlbrook and Blackmarston schools. We now lead two assemblies each month in Marlbrook, one for Key Stage 1 the other for Key Stage 2. Both assemblies are similar in content as we now use Open the Book material.

Our weekly After School Club at Marlbrook is unashamedly Bible based. Due to other demands on the school, our club was moved from the main hall to a classroom in September. This resulted in having to limit numbers to 30 children each week. The school continue to value the relationship with the church and have asked Liz and Tim Greenow to lead several RE lessons.

In November we hosted the Counties 'Life Exhibition' with over 200 children, along with their teachers, learning about Jesus and being challenged as to "What do you think". Feed back from staff was overwhelmingly positive.

In May we were approached by a local Brownie pack to see if we would host a short event for them as part of their Faith Badge. We had two groups attend where we shared what we believe, what our Sunday services include and some of the ways we reach out into the community as a means of sharing our faith.

We continue to work hard at connecting with our community. In September our annual Fun Day saw hundreds of people join us in our building for various activities and many good conversations were had. In December we sang carols in our local Tesco store. Over Easter and December we distributed over 1,000 invitations to our various services and events along with copies of the full colour 'HOPE' magazines.

CHALLENGE COMMUNITY CHURCH

Trustees' Report (continued)

For the year ending 31 August 2019

Recognising that in recent years the traditional Carols by Candlelight service had not attracted many visitors we decided to try something new for December 2018. 'The Wonder Wander' took place at Tim and Liz Greenow's farm and saw people move around as the Christmas story was shared. The final part took place in a barn with a 'Living Nativity' (including a donkey!) which was both beautiful and moving and a short message was shared. Over 100 people attended including many from the local community.

In April the elders held an Away Day to consider the future direction and vision for the church. We invited Chris and Karen Cooke of Freedom Church to lead us in our thinking. From this three priorities were identified:

1. Relaunch Neighbourhood Chaplains,
2. Deepen the prayer life of the church,
3. Create a culture in which talking about church and our faith becomes part of natural, everyday conversations.

Neighbourhood Chaplains

Following the Away Day we held a relaunch evening for church members at the end of May. From this it became clear that the door-to-door approach tried previously was not popular and another method needed to be developed. We therefore tasked Liz, as our Community Link worker and her husband Tim, to develop relationships with organisations/groups who may refer people in need of the services NC can offer.

In July we were approached by Community Brokers, a team within Herefordshire Council whose role is to source organisations and/or charities who can meet the needs of clients identified by Social Workers. Whilst it is early days we believe this could be a very positive partnership.

A Deeper Prayer Life

We continue to hold three Half days of Prayer during the year (September, January and May) along with our monthly Saturday morning prayer meeting. Additionally, we have also introduced a weekly prayer time at 6.30 on a Monday morning and have set aside the first Monday of each month as a day of Prayer and Fasting. Peter Brind brought us excellent teaching on this discipline. Prayer requests for those within the fellowship are still shared via email.

The Sun Stand Still teaching series based on the Steve Futrick book was also geared towards encouraging each other to offer up audacious prayers. Another prayer initiative was brought by Marion Roberts whilst leading worship one Sunday. First names of the young people attending our Friday night youth groups were made available and each member of the congregation encouraged to take one name and prayer for that person every day.

Making Faith part of everyday conversation

This has been encouraged through our preaching, Life Group study and through our own conversations as elders with those within the fellowship.

To try and build confidence we provided the Tough Questions training seminar put together by Martin Erwin for Street Pastors. This looks at the type of questions Christians are asked and how to respond in a way that is biblical and non-confrontational.

CHALLENGE COMMUNITY CHURCH
Trustees' Report (continued)
For the year ending 31 August 2019

A highlight of the last 12 months was a baptism service held in July when we baptised Paul following his decision to follow Jesus. A particularly encouraging aspect of this was that Paul's first contact with the church was the previous year's Fun Day.

Another highlight of the year has been the increased usage and impact of social media. Kath Erwin has done a great job in raising our online profile and publicising specific events.

Challenge is also very much involved in the wider church across the city. There is a will within church leaders across the city to come together and work together as One Church.

One expression of this was participation in Thy Kingdom Come with churches joining together for 7 weeks of prayer leading up to Pentecost. A Prayer room was set up at Oasis church and a 24/7 prayer initiative launched for the full 7 weeks. The week's activities culminated in a service at St Peter's church which was well attended and vibrant.

Another initiative linked to One Church is city wide Youth events for both church and unchurched youth. Café#1 was opened on Tuesday evenings during the summer school holidays as a place for young people to hang out together. Further events are planned including a mini festival in 2020.

Hereford Cathedral has a long tradition of appointing Ecumenical Companions. These are honorary appointments and the cathedral has four such companions at any one time. It was decided that the Cathedral wished to recognise the work of the 'free' independent churches. As Challenge was seen as a leading church in working ecumenically the Dean approached Steve Sully asking if he would accept the role of Ecumenical Companion. After consultation and discussion he accepted and continues to serve in the role.

Challenge continues to have a very close link with Vennture, a charity spearheading social action across the county. Many in our church are Street Pastors, Family Pastors or Vennture Ambassadors. We support Vennture with a monthly gift of £500.

We go forward into the next twelve months wholly reliant upon God for our vision and activity.

We are excited to be bringing Tough Talk to Challenge at the end of September. They will share at Who let the Dads Out in the morning and an open evangelistic event in the evening. The Wonder Wander is planned for December, and February will see the start of the 6 week 'Decisions' course.

In April the Elders will meet for a time away to think about how our Sunday morning worship and teaching can be improved.

Public benefit statement

Identifiable Benefits, related to the aims of the charity

Through the regular worship & prayer meetings, Bible studies, children's clubs, social action programmes and personal visitation the Christian Faith is shared and people in the community helped. Individuals have become Christians, had their faith developed and lifestyles impacted. As part of community life families have been supported.

CHALLENGE COMMUNITY CHURCH
Trustees' Report (continued)
For the year ending 31 August 2019

Beneficiaries

In addition to Church members, families, other regular attendees and friends anyone is welcome to attend appropriate events without restriction. We seek to be available to all in the community.

The Trustees consider that they have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Reserves policy

It was agreed at the Trustees meeting on 19 March 2017 to aim to build up reserves in the General Fund equivalent to three months expenditure (approx. £12,000) and a base level of reserves of £6,000 (only necessary expenditure below base reserves). The Trustees review this policy from time to time and agree that it is still appropriate.

Reserves are currently higher than this due to the desire to hold funds to help us transition to funding 100% of the Community Link Workers cost when the CSI grant ceases in the coming year.

No limit has been put on the Restricted Funds (Building, Mission, Community Worker and Storehouse) as these are being held for a specific purpose and spent when the need arises.

Risk management policy

The operations team have reviewed and updated the risk management policies of the church; when finalised these are passed to the Elders for adoption. The policy is to review the risk assessments on a two year rotational basis.

The principal risks currently identified, and strategies for managing those risks are as follows:

- Adequate funds to meet commitments. Addressed through the preparation of an annual budget; regular monitoring of income and expenditure by treasurer; periodic review by Elders at finance meetings.
- Safeguarding vulnerable adults and children. Addressed through a Safeguarding Officer; Child Protection and Safeguarding policy kept up to date through review and being a member of CCPAS; training.
- Health and safety on church premises. Addressed through a member being tasked to monitor the condition of premises; fire drills; regular maintenance; promoting the need to consider health and safety during activities.

Results and financial review

The financial statements for the year to 31 August 2019 have been prepared on a Receipts and Payments basis.

Net movement of funds for the Church were a total of £1,084 decrease for the year. This is made up of a £906 deficit on the General Fund, a £3,600 deficit with respect to the designated funds, and a £3,422 surplus with respect to restricted funds.

CHALLENGE COMMUNITY CHURCH

Trustees' Report (continued)

For the year ending 31 August 2019

The General Fund received income of £45,723 (2018 - £44,064) which was a 3.8% increase on the previous year, due to an increase in giving compared to the previous year. The General Fund running expenditure was £40,841 (2018 - £31,234) which was a 30.7% increase from last year. The main variances were that evangelism costs were up as we hosted the LIFE Exhibition and a curry night with Solomon Nathaniel; also increased expenditure on repairs and new equipment to keep things in good order; and also there was increased ministry expenditure, especially in relation to youthwork due to taking a group away to Summit.

The main transfers between funds were £8,446 from the General Fund to the Community Worker Fund to meet the costs of this initiative. £300 has been transferred from the General Fund to the Mission Fund as a gift to Project India. £3,600 has been transferred from the Project Fund to the General Fund being a release of past giving to help meet running costs. Finally £642 was transferred from the General Fund to the Building Fund to facilitate the full repayment of the Western Counties loan.

The Restricted Funds showed incoming resources (received or transferred) of £16,815, which are shown in more detail in note 8. £4,839 was given or transferred to Mission Fund and was either passed on during the year, or shortly after the year end, to the mission works that the church supports (see note 5). A further £6,803 was granted to missions and those in Christian work from the General Fund. Therefore in total 18.6% of the church income was gifted to missionary works during the year. The Mission Fund shows a deficit of £213 which will be cleared by Gift Aid claims in the coming year. The Storehouse Fund continues to be very active with income in the form of gifts of £1,170 and expenditure of £1,246; this is an increase on the previous year and reflects the greater needs in the community. The Storehouse Fund shows a small deficit of £121 to carry into the following year; we expect this to be cleared by future gifts. These accounts only reflect the financial gifts to the Storehouse Fund and how they were spent. It was not practical to value and record in these accounts the provisions that are given by members and passed on to those in need. The Building Fund received gifts of £5,106 and transfers of £642. Opening funds and the transfer from General Funds were used to clear the Western Counties loan. £4,303 of the income was due to a collection to fund the redesign and refurbishment of the front porch and has been carried forward to be spent in the next accounting year.

The Community Worker Fund received a grant from the The Laing Trust under the Church Strengthening Initiative of £5,000 and transfers from other funds of £8,446 to cover the expenditure incurred in relation to this work, which includes costs relating to Neighbourhood Chaplains.

Statement of Trustees responsibilities

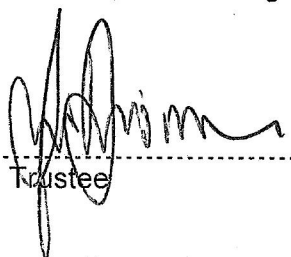
Charity law requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the payments and receipts of the Charity for that period. In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make adjustments and estimates that are reasonable and prudent.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

CHALLENGE COMMUNITY CHURCH
Trustees' Report (continued)
For the year ending 31 August 2019

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence take reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that the accounts comply with current statutory requirements and those of the Charity's Trust Deed.

Signed for and on behalf of the
Trustees of Challenge Community Church


Trustee

20/4/2021
Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHALLENGE COMMUNITY CHURCH

I report on the accounts of the charity for the year ended 31 August 2019, which are set out on pages 10 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent Examiner



Date

Mr D Hill
Jalna, Chapel Lane
Bodenham Moor
Herefordshire
HR1 3HR

CHALLENGE COMMUNITY CHURCH
Receipts and Payments Account
For the year ending 31 August 2019

		General	Designated	Restricted	Total	Total
		Fund	Funds	Funds	Funds	Funds
	Note	£	£	£	2019	2018
					£	£
Receipts						
Voluntary Receipts						
Regular giving from members						
Tax effective giving	2	28,056	-	6,522	34,578	28,373
Collections	2	4,100	-	2,962	7,062	8,081
Income Tax recovered	2	8,316	-	1,331	9,647	11,684
Other voluntary receipts		419	-	-	419	1,773
Activities for generating funds		394	-	-	394	451
Receipts from church activities		4,424	-	-	4,424	4,339
Grants received	2	-	-	6,000	6,000	1,363
Investment income		14	-	-	14	15
Total income		45,723	-	16,815	62,538	56,079
Payments						
Costs of generating funds						
Church activities	3,4	29,927	-	14,692	44,619	40,531
Grants payable (mission gifts)	5	6,803	-	4,820	11,623	11,391
		36,730	-	19,512	56,242	51,922
Purchase of new equipment		3,557	-	-	3,557	1,141
Building improvements		554	-	-	554	-
Loan repayments and interest	4	-	-	3,269	3,269	3,200
Total payments		40,841	-	22,781	63,622	56,263
Excess Receipts over Payments		4,882	-	(5,966)	(1,084)	(184)
Transfers between funds	6,8,9	(5,788)	(3,600)	9,388	-	-
Net movement on funds		(906)	(3,600)	3,422	(1,084)	(184)
Funds brought forward		25,500	7,512	1,547	34,559	34,743
Funds carried forward		24,594	3,912	4,969	33,475	34,559

CHALLENGE COMMUNITY CHURCH
Statement of Assets and Liabilities
As at 31 August 2019

	Note	2019 £	2018 £
Fixed assets			
Premises at 40 Belmont Road, Hereford		423,023	422,469
Fixtures and fittings		10,859	14,338
Equipment		<u>4,438</u>	<u>3,818</u>
		<u>438,320</u>	<u>440,625</u>

Western Counties Trust are Custodian Trustees of the church property at 40 Belmont Road.

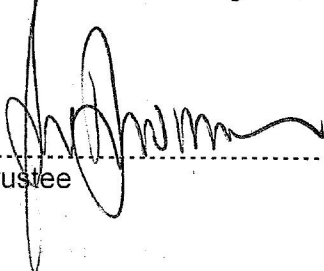
Cash funds

Lloyds Bank Current account	2,940	3,848
Lloyds Bank Deposit account	30,000	30,001
Petty cash	50	-
Storehouse petty cash	13	13
Ignite tuck shop petty cash	<u>472</u>	<u>697</u>
	<u>33,475</u>	<u>34,559</u>

Liabilities

Loan - Western Counties Trust	<u>-</u>	<u>3,245</u>
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Signed for and on behalf of the
Trustees of Challenge Community Church



Trustee

20/4/2020

Date

CHALLENGE COMMUNITY CHURCH

Notes to the accounts

For the year ending 31 August 2019

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of accounting

The financial statements are prepared under the historical cost convention, and using the Receipts and Payments basis.

Fund accounting

The church maintains various types of funds as follows:

Restricted Funds

Restricted Funds represent gifts received for specific purposes. Challenge Community Church has six such funds.

- The Building Fund represents monies given for the acquisition and refurbishment of a building in which Challenge Community Church can run its activities.
- The Mission Fund represents monies given to support missionary works which is reviewed on an annual basis. The church does not enter into commitments to support any given beneficiary beyond the end of its financial year.
- The Storehouse Fund represents monies given to fund of people in the local community, mainly in the form of food parcels. The beneficiaries are brought to our attention by local social services.
- The Bundles of Hope Fund represents monies given to support mothers with new born babies in need of practical support through gifts of necessary goods.
- The Community Worker Fund represents monies given to support the employment of a community worker.

Designated Funds

Designated Funds are amounts that have been put aside out of unrestricted funds at the discretion of the trustees. Challenge Community Church has two such funds.

- The Computer Fund ensures that funds are retained to provide for the replacement of this asset.
- The Project Fund has been set up to ring fence some larger one off gifts to the church. The Trustees wish these funds to be used for specific evangelistic projects that we would normally find difficult to fund from regular giving or to release to general funds in a planned way.

Unrestricted Funds

The General Fund represents unrestricted income that is expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

CHALLENGE COMMUNITY CHURCH

Notes to the accounts

For the year ending 31 August 2019

Fixed assets

Western Counties and South Wales Evangelisation Trust are Custodian Trustees for the church property at 40 Belmont Road, Hereford, HR2 7 JW. The £423,023 premises costs shown in the Statement of Assets and Liabilities represent the purchase and refurbishment costs of these premises and continues to be an asset of Challenge Community Church under this arrangement.

Equipment, fixtures and fittings are recorded on the statement of assets and liabilities at cost less an estimated decrease in value.

Loans

Western Counties Trust have made a loan to the charity to assist with the purchase of property and its development. The loan bears interest at 3%.

2 Analysis of Restricted Fund Receipts

	Building Fund £	Mission Fund £	Store- house Fund £	Sub Total £
Receipts from donors				
Tax effective giving	3,399	2,635	488	6,522
Collections	1,140	1,324	498	2,962
Income Tax recovered	567	580	184	1,331
Other voluntary receipts	-	-	-	-
Grants received	-	-	-	-
Total income	5,106	4,539	1,170	10,815

	Community worker Fund £	Bundles of Hope Fund £	2019 Total £	2018 Total £
Receipts from donors				
Tax effective giving	-	-	6,522	3,631
Collections	-	-	2,962	3,952
Income Tax recovered	-	-	1,331	1,539
Other voluntary receipts	-	-	-	1,530
Grants received	5,000	1,000	6,000	1,363
Total income	5,000	1,000	16,815	12,015

The grant received during the year was from the Stewards Laing Ltd towards the cost of a Community worker.

CHALLENGE COMMUNITY CHURCH

Notes to the accounts

For the year ending 31 August 2019

3 Analysis of General Fund payments - Church Activities

	2019 £	2018 £
Wages and expenses	9,267	9,019
Speaker expenses	1,000	581
Evangelism and outreach costs	4,463	1,842
Ministry expenditure	6,140	4,381
Running costs	4,132	3,408
Repairs	1,247	327
Utilities	3,678	5,230
	<u>29,927</u>	<u>24,788</u>

4 Analysis of Restricted Fund Payments

	Building Fund £	Store-house Fund £	Community worker Fund £	2019 Total £	2018 Total £
Church activities					
Wages and pastoral support	-	-	12,870	12,870	11,183
Evangelism and outreach costs	-	-	-	-	-
Ministry expenditure	-	1,246	576	1,822	4,032
Running costs	-	-	-	-	528
	-	1,246	13,446	14,692	15,743
Loan repayments and interest	3,269	-	-	3,269	3,200
	<u>3,269</u>	<u>1,246</u>	<u>13,446</u>	<u>17,961</u>	<u>18,943</u>

CHALLENGE COMMUNITY CHURCH
Notes to the accounts
For the year ending 31 August 2019

5 Grants payable	General Fund	Mission Fund	2019	2018
	£	£	£	£
Counties	-	1,332	1,332	1,739
Counties evangelist - Phil Davies	-	196	196	227
Fijian church ministry	250	-	250	-
Free a Dalit Child	-	-	-	205
Solomon Nathaniel	-	390	390	465
OM India	-	208	208	262
Project India	300	300	600	300
Marc and Debbie Smalley	-	318	318	571
Storehouse	-	159	159	-
Joel and Emily Thibault	-	550	550	628
Three Counties Show	-	203	203	166
Vennture	6,000	898	6,898	6,491
Warwick CU	-	266	266	237
Other grants	253	-	253	100
	<u>6,803</u>	<u>4,820</u>	<u>11,623</u>	<u>11,391</u>

6 Transfers between funds

£3,600 has been transferred from the Project Fund to the General Fund being the release of past giving to help meet current general expenditure.

£8,446 has been transferred from the General Fund to the Community Worker Fund being the church's commitment to meet expenditure in relation to this activity.

£300 from the General Fund to the Mission Fund to meet our commitment to Solomon Nathaniel for Project India.

£642 from the General Fund to the Building Fund to enable the repayment of the Western Counties loan.

7 Related party transactions

Mr S Sully is a Trustee of Challenge Community Church and was the pastor for the year. In return for the services that he provided to the fellowship, the church has paid him £9,136.

Elders and their spouses have claimed reimbursement, from time to time, for sundry expenditure incurred in relation to church activities.

CHALLENGE COMMUNITY CHURCH
Notes to the accounts
For the year ending 31 August 2019

8 Analysis of restricted funds	Building Fund £	Mission Fund £	Store- house Fund £	Sub total £
Balance brought forward	1,824	(232)	(45)	1,547
Receipts	5,106	4,539	1,170	10,815
Payments	(3,269)	(4,820)	(1,246)	(9,335)
Transfers in/(out)	642	300	-	942
Balance carried forward	<u>4,303</u>	<u>(213)</u>	<u>(121)</u>	<u>3,969</u>
	Sub total £	Bundles of Hope Fund £	Community Worker Fund £	Total £
Balance brought forward	1,547	-	-	1,547
Receipts	10,815	1,000	5,000	16,815
Payments	(9,335)	-	(13,446)	(22,781)
Transfers in/(out)	942	-	8,446	9,388
Balance carried forward	<u>3,969</u>	<u>1,000</u>	<u>-</u>	<u>4,969</u>

The Mission Fund and the Storehouse Fund are showing overdrawn positions at the year end due to funds being distributed and based on Gift Aid not yet received by the church.

9 Analysis of designated funds	Project Fund £	Computer Fund £	Total £
Balance brought forward	5,882	1,630	7,512
Receipts	-	-	-
Payments	-	-	-
Transfers in/(out)	(3,600)	-	(3,600)
Balance carried forward	<u>2,282</u>	<u>1,630</u>	<u>3,912</u>