

Solid Rock Havercroft

Charity number 1051965

Annual Report and Financial Statements
for the year ended 31 December 2019



West Yorkshire Community Accounting Service

Solid Rock Havercroft

Annual Report and Financial Statements for the year ended 31 December 2019

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Prepared by West Yorkshire Community Accounting Service

Solid Rock Havercroft

Trustees' report for the year ended 31 December 2019

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
<u>Business Management</u>	
Pastor Zac Zachariah	Chair
Carol Mastin	Treasurer
Doug Williams	
<u>Holding Trustees</u>	
Pastor Zac Zachariah	Chair
Carol Mastin	
Colin Wilkins	

Charity number

The charity was registered with the Charity Commission for England and Wales, number 1051965, on 15 January 1996.

Principal address

Bethan Court
Cow Lane
Havercroft
Wakefield
WF4 2HQ

Bankers

The Royal Bank of Scotland 13 Church Street Barnsley S70 2TB	Kingdom Bank Ltd Ruddington Fields Business Park Mere Way Ruddington Nottingham NG11 6JS
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Independent examiner

Stephen Procter

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a trust deed dated 19 November 1993 and as amended 2 January 2001 and 11 July 2017.

Method of recruitment and appointment of trustees

Business Management: Minister for the time being with the duly appointed or elected leaders of the church.

Holding Trustees: Appointed by Business Management.

Solid Rock Havercroft

Trustees' report (continued) for the year ended 31 December 2019

Objectives and activities

The charity's objects

The advancement of the Christian Religion by the proclamation and furtherance of the Gospel of God concerning His Son Jesus Christ the Lord and the preaching and teaching of the Word of God by the Church in accordance with the Statement of Fundamental Truths of Assemblies of God in Great Britain and Ireland as approved by the General Council from time to time.

The charity's main activities

Our Vision: To Exalt God, Equip People & to Excel Life-To provide for a group of Christians who worship in Havercroft West Yorkshire Promoting the Gospel of God, concerning His Son Jesus Christ the Lord.

Church meetings are held every Sunday morning and evening with Sunday school for children, Thursday is Bible Study and prayer meetings.

We aim to reach the community of Havercroft by serving them through our projects Coffee shop, Charity Shop, Drop In for mums, dads and grandparents, we open Monday to Thursday 9-12, in the Coffee Shop we serve a selection of tea and coffees and toast is available, four times a year we do a special full English breakfast, also our Lunch-In Club which operates on the first Friday of each month for the over 50s continues to be popular.

We now do assemblies at our local school on a regular basis.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of religion.

Our vision statement declares WE EXHALT GOD, EQUIP PEOPLE AND EXCEL IN LIFE.

Achievements and performance

Ministry within the Church

During 2019 Pastors Zac and Jincy Zachariah have been the main ministers leading Sunday Services with worship and Gods word, with a number of visiting ministers supporting and encouraging the Church, also the Pastors lead the bible studies and prayer meetings, membership, some new members joining.

We have 5 Financial Accounting Fund, General, Missions, Charity shop, Coffee shop, new building and Reserve Policy and we contribute to this fund each month. (Note we understand that reserve funds come from any unrestricted fund e.g. General fund and Res policy Fund)

We continue to thank God for His Faithfulness and provision.

We also continue to use the services of WYCAS to help ensure that our yearly accounts comply fully with Charity Commission requirements.

Church Building

Last September we celebrated our tenth year in the new building.

The Church continues to be used as a Polling Station in the local and national elections and recently for our local Scout/Beavers club hire once per week.

Ministry within the Community

Charity Shop Project

We open four mornings a week where regulars enjoy the opportunity to have a chat over a cup of tea or coffee with option of toast, opportunities to minister to those in need, the shop is well known for its bargains and customers love to browse and buy. The income from Charity shop is used to support specific needs that the church council agrees warrant such support.

Drop-In Project

Runs alongside Charity shop and Coffee shop projects 4 mornings a week during term time, and if volunteers available some school holidays opened as well, we provide a safe and secure environment for mums and dads to bring their toddlers, where they can meet and engage with others from the community we have craft days on a Thursday for the children run by our children's worker. Many of the children came to the Summer club during holidays, which went really well.

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Trustees' report (continued) for the year ended 31 December 2019

Achievements and performance (continued)

Ministry within the Community

Coffee Shop Project

Runs alongside Charity Shop and Drop-In, great selection Barista coffee and tea, we serve toast and four times a year we do full English breakfast as a treat for our customers. (Food and Hygiene qualified workers.

Lunch-In Club Project

We celebrate the continuing success of the lunch-in club, first Friday in the month, we have certified level for Food and Hygiene qualified workers, our Food Hygiene rating level is 5 Star.

School Assembly

School team formed, led by Pastors started this year in Havercroft school, well received by all.

Food Bank

We continue to facilitate by transporting the food to their homes from the food bank in South Elmsall, for those in our community of Havercroft, Ryhill and South Hiendley, who have need to use the foodbank.

Also take donations of food to help with this service.

COVID -19

As of 17 March 2020 all activities in the Church have ceased, adhering to the government 'lockdown' procedure.

The Coffee Shop and Charity Shop are temporarily closed so we have no income at present from those sources. Finances are such that we are not claiming anything at the moment. We are having online Church services so the Pastor has not been furloughed.

Financial review

Net expenditure was £4,798, including net expenditure of £1,457 on unrestricted funds, net expenditure of £2,520 on designated funds and net expenditure of £821 on restricted funds.

Reserves policy

The charity's free cash reserves at the year end were £4,552.

We are a village Church with an annual income on average of £44,000. The building is 10 years old and in general good repair although there are a number of pending jobs to be done.

It is intended to hold reserves to the equivalent of three month's expenditure. The trustees are aware of issues relating to the reserves policy and will discuss this during the current year with a view to revising it if appropriate.

We have regular income from church members and income from the charity shop, drop in and coffee shop plus the hire of the community room for a polling station.

Signed on behalf of the board of trustees:

Signed: C. Mastin

Date: 6.5.2020

Name: Carol Mastin (Trustee)

Solid Rock Havercroft

Independent examiner's report to the trustees of Solid Rock Havercroft

I report to the charity trustees on my examination of the accounts of the Trust for the year ended 31 December 2019, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity 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 as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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.

Signed: S Procter Name: Stephen Procter

Date: 7/5/20

West Yorkshire Community Accounting Service

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Solid Rock Havercroft

Receipts and payments account

for the year ended 31 December 2019

	Notes	2019	2019	2019	2019	2018
		Unrestricted	Designated	Restricted	Total	Total
		funds	funds	funds	funds	funds
		£	£	£	£	£
Receipts						
Tithes and offerings		11,284	-	-	11,284	18,004
Grants and donations	(2)	10,609	8,093	3,090	21,792	18,667
Gift Aid claimed		4,194	-	-	4,194	2,363
Other income		1,941	-	-	1,941	5,463
Bank interest		37	-	-	37	27
Total receipts		28,065	8,093	3,090	39,248	44,524
Payments						
Ministers salary costs	(4)	26,009	-	-	26,009	22,954
Other ministry costs		1,907	-	-	1,907	1,166
Utilities		-	4,764	-	4,764	4,122
Building repair and maintenance		-	-	-	-	365
Missions		-	-	2,881	2,881	2,249
Administration		996	-	-	996	2,454
Charity shop expenses		-	856	-	856	5,273
New building costs		-	-	1,030	1,030	2,532
Independent examination		-	420	-	420	360
Evangelism		-	-	-	-	95
Drop In		-	4,573	-	4,573	2,125
Sundries		610	-	-	610	848
Total payments		29,522	10,613	3,911	44,046	44,543
Net payments		(1,457)	(2,520)	(821)	(4,798)	(19)
Cash fund balances brought forward		6,009	13,280	1,633	20,922	20,941
Cash fund balances carried forward	(3)	4,552	10,760	812	16,124	20,922

Solid Rock Havercroft

Statement of assets and liabilities as at 31 December 2019

	2019	2019	2019	2019	2018
	Unrestricted	Designated	Restricted	Total	Total
Cash funds	£		£	£	£
RBS current account	50	-	-	50	50
RBS Gold deposit account	4,343	10,760	812	15,915	20,713
Kingdom Bank	159	-	-	159	159
Total cash funds	4,552	10,760	812	16,124	20,922

Other monetary assets

	£
Gift Aid (Nov-Dec 2019)	413
GASDS (Jul-Dec 2019)	607
	<u>1,020</u>

Assets retained for the charity's own use

A report and valuation of the property at Bethan Court, Cow Lane, Havercroft, Wakefield, WF4 2HQ was performed by Abraxas Chartered Surveyors on the 16th June 2009. In their opinion the market value of the property when fully completed, freehold and with the benefit of vacant possession and with no significant restrictions as to its usage, is a sum in the region of £275,000.

Other assets

Computer, printer and laptop
Keyboard
Mixer, speaker, projector and stage lights
Cooker and hob (x2) and other kitchen equipment
Chairs, tables and other furniture

The charity keep a full inventory of all equipment.

Liabilities

	£
Utilities	555
Independent examination	444
	<u>999</u>

Approval of the accounts

The financial statements were approved by the board of trustees on

Date: 6.5.2020

Signed: C Mastin (Trustee)

Name: C Mastin

Solid Rock Havercroft

Notes to the accounts

for the year ended 31 December 2019

1 Accounting policies

Basis of accounting

The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Solid Rock Havercroft
Notes to the accounts continued
for the year ended 31 December 2019

2 Grants and donations	2019	2019	2019	2019	2018
	Unrestricted	Designated	Restricted	Total	Total
	Funds	funds	funds	funds	funds
	£	£	£	£	£
New building fund	-	-	718	718	1,065
Mission fund	-	-	2,372	2,372	2,641
Drop in	-	4,054	-	4,054	3,725
Charity shop (sale of donated goods)	-	3,679	-	3,679	5,693
Reserve fund	-	360	-	360	360
Other donations	10,609	-	-	10,609	5,183
	<u>10,609</u>	<u>8,093</u>	<u>3,090</u>	<u>21,792</u>	<u>18,667</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New building fund	521	718	1,030	-	209
Mission fund	1,112	2,372	2,881	-	603
	<u>1,633</u>	<u>3,090</u>	<u>3,911</u>	<u>-</u>	<u>812</u>

Fund name

Purpose of restriction

New building fund
Mission fund

To provide funds for the new building and the Coffee Shop project.
To support missionary work.

Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Drop in	4,669	4,054	4,993	-	3,730
Charity shop (sale of donated goods)	6,871	3,679	5,620	-	4,930
Reserve fund	1,740	360	-	-	2,100
	<u>13,280</u>	<u>8,093</u>	<u>10,613</u>	<u>-</u>	<u>10,760</u>

Fund name

Purpose of restriction

Drop in
Charity shop (sale of donated goods)

To provide children's related activities.
Charity shop to raise funds beneficial to the local community and to provide one-off donations in situations of real need as determined by the Church Council.

Reserve fund

A regular contribution is made in to a reserve fund with the aim of holding three months expenditure in reserve.

Transfer of funds

The organisation maintains separate funds but any shortfall in general and mission funds is met from the Charity shop and Drop in funds.

4 Staff costs	2019	2018
	£	£
Gross salaries	25,786	22,750
Social security costs	880	1,068
Employment allowance	(1,177)	(1,068)
Pensions	405	204
	<u>25,894</u>	<u>22,954</u>

Solid Rock Havercroft
Notes to the accounts continued
for the year ended 31 December 2019

5 Trustee remuneration and benefits

In line with the trust deed the minister, who is paid for his ministerial services, is chair of the Church Council.

	2019	2018
	£	£
Salary, NIC and pension	17,120	15,367
Travel and accommodation (included in 'other ministry costs')	428	267
	<u>17,548</u>	<u>15,634</u>

There were no related party transactions during the year other than the payment of minister's salary and expenses as noted above.