

VALE OF EVESHAM CHRISTIAN CENTRE
TRUSTEES' REPORT AND ACCOUNTS

YEAR ENDED 31 MARCH 2020

REGISTERED CHARITY NO. 1168068

VALE OF EVESHAM CHRISTIAN CENTRE

Registered Charity No. 1168068

31 MARCH 2020

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Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	01	04	2019		31	03	2020

Section A

Reference and administration details

Charity name	Vale of Evesham Christian Centre
Other names charity is known by	
Registered charity number (if any)	1168068
Charity's principal address	Vale of Evesham Christian Centre, Bewdley Street, Evesham, Worcestershire Postcode WR11 4AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen Alastair Wilderspin	Chairperson		
2	Michael Stephen Hewitt	Treasurer		
3	John Robert King			
4	Diane Elizabeth Bennett			
5	Bryan Keith Gittins			
6	Michael Antony Ellis Hepplewhite		07/01/2020 to the present	
7	Angela Jean Hepplewhite		07/01/2020 to the present	
8	Nigel Boyce Martin de Vine		07/01/2020 to the present	
9				
10				
11				
12				
13				
14				
15				
16				
17				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation (CIO),
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Elected by existing Trustees subject to ratification by Membership

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Vale of Evesham Christian Centre has its own constitution and rules and at present is overseen by the Salt and Light family of churches, with Mark Mumford of the Synergy Sphere as our link representative.

It should be noted that many of the ongoing duties of the Trustees are delegated to the Leadership Team, whose work is overseen by the Trustees. Four of the Trustees are members of the Leadership Team. Good communication between the two is facilitated by this fact.

The trustees held 6 meetings during the year. The trustees have appointed additional trustees with appropriate skills and expertise in the past year to assist with the business of purchasing a building.

Summary of the objects of the charity set out in its governing document

The aims of our Church are as follows:

1. to advance the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within the Vale of Evesham and the surrounding neighbourhood;
2. to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health; and
3. to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing that they are not in conflict with 1.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

During the year, we have planned activities and expenditure in order to achieve our aims

Our aim has been that the broader aims of the church are acted upon through our regular work and special events. In particular, we provide for the advancement of the Christian Faith through our Sunday services, weekday groups and children's activities.

We have supported other organisations financially to achieve Aim 1 above – notably Open Doors worldwide in support of the persecuted church and a family in India through Interserve.

Our work with those in need (Aim 2 above) is largely carried out through the work of Caring Hands, although we have partnered with other agencies such as Street Pastors to achieve this aim, making a significant donation to their work. Some of the work of the Toddler Group and the Youth and Children's work also addresses those in need of material and other assistance.

In addition, we have donated to local and national agencies to support their work. Open Doors provides practical help to those in need as well as evangelistic outreach and training for church leaders.

The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing

the Charity's aims and objectives, carrying out activities during the year and planning for the future.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity relies heavily on many of its trustees, leadership team, members and also non-members for their time spent on a wide range of activities including administration, catering, cleaning, counselling, finance, leadership, maintenance, pastoral matters, PA system operation, preaching, security, worship group, youth and children's work.

A youth and children's worker was employed from August to January apart from which time the youth and children's activities have been run by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Advancing the Christian Faith

Worship and Prayer

Over the course of the year the church has sought to fulfil these purposes through weekly Sunday worship, weekday Small Groups for Bible study, worship, prayer and fellowship. We have had new members join the church and some new Christians.

We have tried to make sure that the services always welcome children and have a Family Service once a month, a children's slot in the main services and children's activities when there is not a Family Service. Over the Summer, we have more Family Services as it is harder to recruit helpers during the holiday season.

The Christmas services were well attended this year. We followed the Christmas Day service with a meal again, provided for those who have nowhere social to spend the day.

Outreach

We have carried out and sustained many outreach activities including Tiddlywinks, Youthee and Alpha. In addition, we have worked with other churches to run Street Pastors and Joint Church activities under the banner of Hope Together Evesham. We have also supported Caring Hands, Evesham Street Pastors, the Evangelical Alliance and Evesham Churches Together financially.

We have held film nights with Christian themed films and social time before, during and after these events.

Children and Youth Work

We have provided places for children to come and enjoy themselves as well as opportunities to find out about the Christian Faith. Our Youth worker, has done some excellent work with the young people, but has chosen to move on after only a short time in post.

Some of our reserves had been needed to guarantee the future viability of this post, as our regular income falls considerably short of the amount needed to cover the salary of the Youth and Young Adults' worker for three years. Nevertheless, we have managed to maintain our reserves well apart from some capital spending.

We strongly believe that we must provide a safe and secure place for Children's Work. As a result, we have reviewed our Safeguarding policy, and significantly revised our Social Media Policy, renewed the training of all workers with youth and children, kept DBS forms up to date and checked that new workers are covered. We have also installed a firewall at church and monitoring software on all church computers to check that they are not being misused.

Assisting and Relieving Those in Need

As previously mentioned, the main way in which we provide for those in need is through Caring Hands. The work of Caring Hands (the food-bank, diner (twice weekly), clothes bank, baby bank, homeless resources bank), is separated formally from the church as a separate CIO. Caring Hands remains very much part of our work, and we support Caring Hands through provision of the building for storage and daily operational use, help with the salary of the Community Worker, practical help through provision of at least 5 volunteers and providing Trustees for its oversight.

We are at present in the process of buying a new building to accommodate the work of Caring Hands, which has outgrown the present building, and encroaches on the activities of the church, especially at Harvest and Christmas time. This will allow the work to grow and develop and provide alternative venues for activities, while allowing the church building to be used for more events mid-week. The Trustees have taken legal advice about conflict of interest between the two charities and have followed the advice with great care.

Advancing Education and carrying out Other Charitable Purposes

As mentioned above, this work is largely carried out by Open Doors and a family who work in central India teaching midwifery and English as a foreign language. We have continued to support these causes financially and prayerfully.

Section E

Financial review

Brief statement of the charity's policy on reserves

The trustees have reviewed the reserves policy and consider that the minimum reserve required is the amount required to continue the activities of the church for three months. This is subject to review, although this last year we have a roughly equal income and expenditure – a significant improvement on the previous years. Nevertheless, we must ensure that employed staff are properly provided for with sufficient reserves to cover salaries. In future, we may need to reduce our hours of employment if regular giving does not increase. This looks improbable at present.

We have also been in receipt of a significant legacy, which has already been allocated to the purchase of a new building as a Drop-in Centre for those in need. The purchase of a new building will have a significant impact on the level of reserves, but this is not expected to jeopardise the reserves policy. This policy mandates retaining a balance of reserves to cover 3 months of operations.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.



Section F

Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Stephen Alastair Wilderspin	Michael Stephen Hewitt
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer
Date	28 th July 2020	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Vale of Evesham Christian Centre			Charity No (if any)	1168068
Annual accounts for the period				
Period start date	01/04/2019	To	Period end date	31/03/2020

Section A Statement of financial activities


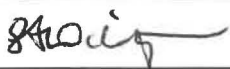
Recommended categories by activity	Unrestricted funds	Unrestricted Property Fair Value funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£	£
	F01	F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	33,978	-	19,415	-	53,393	271,733
Charitable activities	4,140	-	-	-	4,140	4,125
Other trading activities	165	-	32	-	197	432
Investments	10,992	-	-	-	10,992	11,097
Separate material item of income	-	-	-	-	-	-
Other	280	-	1,556	-	1,836	1,836
Total	49,555	-	21,003	-	70,558	289,223
Resources expended (Note 4)						
Expenditure on:						
Raising funds	2,079	-	-	-	2,079	1,025
Charitable activities	35,958	-	16,395	-	52,353	91,504
Separate material item of expense	-	-	-	-	-	-
Other	100	-	-	-	100	250
Total	38,137	-	16,395	-	54,532	92,779
Net income/(expenditure) before investment gains/(losses)	11,418	-	4,608	-	16,026	196,444
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	11,418	-	4,608	-	16,026	196,444
Extraordinary items	-	-	-	-	-	-
Transfers between funds	- 129	-	129	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-	-
Other gains/(losses)	-	3,000	-	-	3,000	-
Net movement in funds	11,289	3,000	4,737	-	19,026	196,444
Reconciliation of funds:						
Total funds brought forward	238,935	545,000	7,880	-	791,815	595,371
Total funds carried forward	250,224	548,000	12,617	-	810,841	791,815

Section B

Balance sheet

	Unrestricted funds £ F01	Unrestricted Property Fair Value funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets	-	-	-	-	-	-
Tangible assets (Note 9)	-	365,000	-	-	365,000	365,000
Heritage assets	-	-	-	-	-	-
Investments (Note 10)	-	183,000	-	-	183,000	180,000
Total fixed assets	-	548,000	-	-	548,000	545,000
Current assets						
Stocks	-	-	-	-	-	-
Debtors (Note 11)	1,038	-	-	-	1,038	3,256
Investments	-	-	-	-	-	-
Cash at bank and in hand (Note 13)	250,356	-	23,617	-	273,973	244,533
Total current assets	251,394	-	23,617	-	275,011	247,789
Creditors: amounts falling due within one year (Note 12)	1,170	-	-	-	1,170	974
Net current assets/(liabilities)	250,224	-	23,617	-	273,841	246,815
Total assets less current liabilities	250,224	548,000	23,617	-	821,841	791,815
Creditors: amounts falling due after one year (Note 12)	-	-	11,000	-	11,000	-
Provisions for liabilities	-	-	-	-	-	-
Total net assets or liabilities	250,224	548,000	12,617	-	810,841	791,815
Funds of the Charity						
Endowment funds				-	-	-
Restricted income funds (Note 15)			12,617		12,617	7,880
Unrestricted funds	250,224				250,224	238,935
Property fair value reserve		548,000			548,000	545,000
Total funds	250,224	548,000	12,617	-	810,841	791,815

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	MICHAEL STEPHEN HEWITT	29/07/2020
	STEPHEN ALASTAIR WILDERSPIN	29/07/2020

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- the Charities Act 2011.
- UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1. The charity has continued to use the accruals basis for the preparation of the accounts.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2**Accounting policies****2.1 INCOME**

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Support costs	The charity has incurred expenditure on support costs.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Redundancy cost	The charity made no redundancy payments during the reporting period.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity	Assets are fully expensed in the year of purchase. A register of assets is maintained.
Current asset investments	Funds are held in bank accounts with notice periods of up to 100 days. These are included in cash at bank and on hand.

Note 3

Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	28,078	15,744	-	43,822	35,907
	Gift Aid	5,495	1,585	-	7,080	6,114
	Legacies	-	-	-	-	227,401
	Membership subscriptions and sponsorships which are in substance donations	-	2,086	-	2,086	1,987
	Other	405	-	-	405	324
	Total	33,978	19,415	-	53,393	271,733
Charitable activities:	Hire of Church premises (regular)	4,140	-	-	4,140	4,125
	Other	-	-	-	-	-
	Total	4,140	-	-	4,140	4,125
Other trading activities:	Hire of Church premises (non-regular)	165	-	-	165	336
	Youthee	-	32	-	32	96
	Other	-	-	-	-	-
	Total	165	32	-	197	432
Income from investments:	Interest income	2,184	-	-	2,184	2,289
	Rental and leasing income	8,808	-	-	8,808	8,808
	Other	-	-	-	-	-
	Total	10,992	-	-	10,992	11,097
Separate material item of income:		-	-	-	-	-
Total		-	-	-	-	-
Other:	-	-	-	-	-	-
	Other	280	1,556	-	1,836	1,836
	Total	280	1,556	-	1,836	1,836
TOTAL INCOME		49,555	21,003	-	70,558	289,223

All income in the prior year was unrestricted except for: (please provide description and amounts)

Total restricted income £10,899. Donations £9,435 for Children's worker fund (£2,121), Tiddlywinks (£1,449), Youthee (£653), Evangelism fund (£5,000), Youth fund (£10), Hardship fund (£31) and Cyclone Idai appeal (£170). Other income £1,368 for Soul Survivor events (£943) and Youthee (£425). Other trading activities £96 for Youthee.

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

A single one-off legacy of £227,401 was received in the prior year.

Note 4 Analysis of expenditure

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£	£	£	£	£
Expenditure on raising funds	Rent collection, property repairs and maintenance charges	1,914	-	-	1,914	689
	Other trading activities	165	-	-	165	336
	Total expenditure on raising funds	2,079	-	-	2,079	1,025
Expenditure on charitable activities	Advancement of the Christian faith	24,848	15,856	-	40,704	56,984
	Assisting persons in need	8,310	259	-	8,569	14,590
	Advancing education/other charitable purposes	2,800	280	-	3,080	19,930
	Total expenditure on charitable activities	35,958	16,395	-	52,353	91,504
Separate material item of expense						
		-	-	-	-	-
Total		-	-	-	-	-
Other	Payment received in error and then paid to intended recipient	100	-	-	100	250
	Total other expenditure	100	-	-	100	250
TOTAL EXPENDITURE		38,137	16,395	-	54,532	92,779

Other information

The amount for expenditure on raising funds (other trading activities) is equivalent to the income from occasional letting of temporarily surplus accommodation, for which no profit is sought. It includes estimates for cleaner's wages, the community worker's time for facilitating the letting, utilities and general building maintenance costs.

Expenditure on charitable activities has been allocated by reference to the aims of the charity as defined in its constitution. All expenditure has been allocated to 'Advancement of the Christian faith' unless specifically identified as relating to the other two aims. Expenditure on 'Assisting persons in need' includes payments to Caring Hands in the Vale, an amount equivalent to the payments received from Caring Hands in the Vale for use of the charity's premises (further details at note 16), payments from the hardship fund and payment to an appeal. Expenditure on 'Advancing education/other charitable purposes' includes payments to other charities, missions and missionaries.

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Advancement of the Christian faith	39,186		1,518	40,704	56,984
Assisting persons in need	7,831		738	8,569	14,590
Advancing education/other charitable purposes	3,080			3,080	19,930
Total	50,097		2,256	52,353	91,504

Prior year expenditure on charitable activities can be analysed as follows:

Includes all expenditure except expenditure on raising funds as described above, and other payments £250. The method of analysis between charitable activities is described above.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

None

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support costs	Raising funds £	Advancement of Christian faith £	Assisting persons in need £	Advancing education/ other charitable purposes £	Grand total £	Basis of allocation (Describe method)
Office costs	-	918	738	-	1,656	
Independent examination fee	-	600		-	600	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	1,518	738	-	2,256	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

The charity receives regular payments from another charity, Caring Hands in the Vale, for the use of its premises. This includes use of the office and the trustees estimate that the various items included within office costs were used equally by both charities. The £180 difference between the two figures relates to photocopier charges that were later refunded.

Note 6 Details of certain items of expenditure**6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
600	594
0	0
0	0
0	0

Note 7 Paid employees**7.1 Staff Costs**

	This year £	Last year £
Salaries and wages	21,097	19,244
Social security costs	-	-
Pension costs (defined contribution scheme)	430	334
Other employee benefits	-	-
Total staff costs	21,527	19,578

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

No payments were made to key management personnel (includes trustees and senior management) for their services to the charity.

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	2	2
Other	1	1
Total	3	3

7.3 Ex-gratia payments to employees and others (excluding trustees)

No ex-gratia payments were made. £110.50 was collected for the Youth Worker who left during the year and a gift costing £75.50 and payments of £35 were made.

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme

Amount of contributions recognised in the SOFA as an expense

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

£430
The contributions relate to two people employed more than 99% on charitable activities. The contributions have therefore been allocated to charitable activities. Within the charitable activities, the two people were employed for advancement of the Christian faith and the contributions have been allocated to that activity.

Note 9

Tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	365,000	-	-	-	365,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
At end of the year	365,000	-	-	-	365,000

9.2 Depreciation and impairments

The cost/revaluation in the accounts represents the residual value of the freehold and, therefore, no further depreciation is required.

9.3 Net book value

Net book value at the beginning of the year	365,000	-	-	-	365,000
Net book value at the end of the year	365,000	-	-	-	365,000

9.4 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

The freehold building (the church) was valued at £365,000 in March 2013 by Timothy Lea & Griffiths, Evesham and this is the one-off revalued amount that was used on transition to SORP FRS 102 in 2015 and also the deemed cost going forward.

Note 10**Investment assets****10.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	180,000	-	-	180,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	3,000	-	-	3,000
Carrying (fair) value at end of year	-	-	183,000	-	-	183,000

10.2 Please provide a breakdown of investments shown above agreeing with the balance sheet differentiating between those held at fair value and those held at cost less impairment.**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
183,000	-
-	-
-	-
183,000	-
183,000	-

10.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

The investment property was valued at £183,000 by Matthew Payne BSc PgD MRICS of Sheldon Bosley Knight on 13 December 2019.

None

None

Note 11 Debtors and prepayments**11.1 Analysis of debtors**

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
1,038	3,256
-	-
1,038	3,256

11.2 No debtors included above were recoverable in more than 1 year.**Note 12 Creditors and accruals****12.1 Analysis of creditors**

Accruals and deferred income

Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
1,044	938	-	-
126	36	11,000	-
Total 1,170	974	11,000	-

Four loans totalling £11,000 have been received from church members to assist with the purchase of a property for use by Caring Hands in the Vale as a drop-in centre and base for the food bank that currently operates from the church premises. Caring Hands will fund-raise in order to buy all or part of the property from the church. The loans were requested on the basis that they would be repaid when Caring Hands had completed its fundraising and bought a portion of the property. In July 2019 this was expected to be within two years but it has not yet been possible for the church to complete the purchase.

One loan of £1,000 received in November 2019 specifies a repayment period of two years. Loans of £2,000 and £3,000 do not specify repayment dates and a loan of £5,000 received in February 2020 specifies a repayment period of seven years.

All of the loans are interest free and are measured at the amount received.

Note 13 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
273,973	244,533
-	-
273,973	244,533

Note 14 Events after the end of the reporting period

Please provide details of the nature of the event

The charity has continued to pursue the purchase of a property for use by Caring Hands in the Vale as a drop-in centre.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

The purchase price of the property is £250,000 with estimated further professional costs of £4,000.

Section C

Notes to the accounts

(cont)

Note 15 Charity funds

15.1 Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	238,935	49,555	38,137	- 129	-	250,224
Evangelism	R	Evangelistic activities	5,001		625		-	4,376
Children's Worker	R	Salary	890	9,272	9,999		-	163
Youth	R	Youth activities and resources	1,348	25	48	80	-	1,405
Hardship	R	Assisting people in urgent need	163		88		-	75
Cyclone Idai Appeal	R	Flood relief	171		171		-	-
Love The Nations	R	Missions & Missionary Giving	-	1,595	280		-	1,315
Soul Survivor 2019	R	Youth trip	- 534	1,162	677	49	-	-
New Building	R	New building	-	6,285	1,874		-	4,411
Tiddlywinks	R	Children's activities	510	1,432	1,391		-	551
Youthee	R	Youth activities	331	1,232	1,242		-	321
Property fair value reserve	UR		545,000	-	-	-	3,000	548,000
Total Funds			791,815	70,558	54,532	-	3,000	810,841

15.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General	UR	General - no restrictions	48,407	278,324	87,796		-	238,935
All restricted funds	R	All restricted funds	1,964	10,899	4,983	-	-	7,880
Revaluation reserve	UR		545,000	-	-	-	-	545,000
Total Funds			595,371	289,223	92,779	-	-	791,815

Note 15 Charity funds (cont)**15.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Transfer from General fund to Youth fund to cover underspend on Youth budget.	£129

15.4 Analysis of General (Unrestricted) Fund

Income		Prior year
	£	£
Standing Order	18,239	18,812
Offering	9,289	8,574
Gift Aid	5,495	5,787
Gifts	550	1,400
Bequest	0	227,401
Hire of facilities	4,305	4,461
Manse Rent	8,808	8,808
Church Building	0	190
Training & Away Days	0	150
Interest	2,184	2,289
Payment for Caring Hands	100	250
Appeals	0	174
Other income	585	28
Income Total	49,555	278,324

Expenditure		£
	£	
Wages, Salaries, NI and Tax	11,098	18,013
Pension Contributions	430	334
Gifts	0	996
Utilities	2,499	3,060
Youth & Children's Work	799	1,172
Missions & Missionary Giving	3,150	3,000
Caring Hands	4,140	4,115
Visiting speakers	460	400
Manse	1,914	689
Office	1,656	1,183
Independent examination	600	594
Church Building & Equipment	2,400	22,561
Insurance, licences, subscriptions	3,979	3,425
Expenses	3,241	2,812
Resources	0	194
Training & Away Days	861	1,084
Payment for Caring Hands	100	250
Appeals	30	200
Youth & Young Adults Worker	0	554
Tithe on bequest	0	22,740
Building survey	780	
Valuation fee	0	420
Expenditure Total	38,137	87,796

Note 16 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

16.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Diane Bennett	Permitted by the charity's Constitution	8,346	250			8,052

Please give details of why remuneration or other employment benefits were paid.

Employed as the charity's Community Worker

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not applicable

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

Not applicable

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

One

16.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel (for voluntary activities, not trustee duties)	2,549	2,652
Subsistence		
Accommodation		
Other (please specify): Leadership event ticket (representing the charity at an event organised by the group of churches with which the charity is affiliated)	130	299
TOTAL	2,679	2,951

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

One

16.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Caring Hands in the Vale	Both charities had 3 out of 5 trustees who are the same	See narrative below		0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

The charity's premises are shared with Caring Hands in the Vale which pays rent to the charity. Two lunch times a week, excluding holidays, Caring Hands in the Vale uses the kitchen and lounge operating a drop-in diner where hot meals are provided. Caring Hands in the Vale operates a food bank from the premises which are used for storage. Office accommodation is also shared. The amount of rent paid to the charity in the year was £4,140 and is the same as the amount paid by the charity to Caring Hands in the Vale (see below). The trustees consider the amount of rent charged to be a reasonable amount to cover a share of utilities bills, cleaner's wages and a contribution to building maintenance costs.

The charity pays to Caring Hands in the Vale the approximate equivalent of one day per week salary for Diane Bennett who is a trustee of the charity but is not a trustee of Caring Hands in the Vale, and who is employed two days per week by the charity and three days per week by Caring Hands in the Vale. The amount paid for the year was £4,140. The payment is made in furtherance of one of the charity's aims which is 'to assist and relieve persons who are in conditions of need, hardship or distress or who are sick or in poor health'.

Caring Hands in the Vale paid amounts of £294.59 and £20.12 for food for church events on behalf of the charity and both amounts were reimbursed by the charity to Caring Hands in the Vale.

The charity received a payment of £100 intended for Caring Hands in the Vale and the charity paid the amount of £100 to Caring Hands in the Vale.

For any related party, please provide details of any guarantees given or received.

None

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF VALE OF EVESHAM CHRISTIAN CENTRE

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2020 which are set out on pages 1 to 23.

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 charity'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.

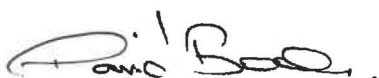
Independent examiner's statement

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

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.



D. A. Brown FCA
Chartered Accountant
Baldwins
Almswood House
93 High Street
Evesham, Worcestershire
WR11 4DU

11 August 2020