

MOORLANDS CHURCH
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

Scott & Wilkinson LLP
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LA1 1WD

MOORLANDS CHURCH

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FOR THE YEAR ENDED 31 AUGUST 2020**

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MOORLANDS CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2020

Trustees	Mr S J Tomlinson Mr D A Rurlander Mr A C Blain
Principal address	Moorlands Church Trinity Community Centre Middle Street LANCASTER LA1 1JZ
Registered charity number	1176592
Independent examiner	Scott & Wilkinson LLP Chartered Accountants Dalton House 9 Dalton Square LANCASTER LA1 1WD
Bankers	Cumberland Building Society 26-28 Cheapside St Nicholas Arcades LANCASTER LA1 1LZ

MOORLANDS CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The object of Moorlands Church is to advance the Christian Faith, to relieve persons who are in conditions of hardship or need or who are aged or sick and to relieve the distress caused thereby and to promote and fulfil such other charitable purposes beneficial to the community.

Significant activities

The main activities in relation to these objects are the organisation of church meetings, the organisation of Bible studies, the organisation of family events and befriending people in the local community.

Public benefit

All activities are offered free of charge to ensure they are accessible to all, and are regularly promoted and publicised in the local community.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Volunteers

The Church benefits from many voluntary hours and unclaimed out of pocket expenses, contributed by a large number of people. It would be impossible to place a value on these gifts in kind, for which the Trustees are extremely grateful.

Achievement and performance

Charitable activities

During the year the Charity continued to enjoy high attendance at church meetings and Bible study programs. From the middle of March 2020 all church meetings and Bible study programs were moved online due to the national coronavirus restrictions.

Internal and external factors

The Charity employed four full time and one part time staff throughout the year to meet the objectives listed above.

The members of staff have, as far as is practicably possible, continued to work remotely since the end of March 2020 so as to comply with the UK's coronavirus legislation and guidance. The church has not furloughed any of its staff during this period.

Financial review

Principal funding sources

The Charity's principal source of funds is voluntary donations from the congregation and membership of Moorlands Church, including the underlying income tax rebate. Funds are also received from individuals and trusts external to the charity's congregation and membership.

Investment policy and objectives

The Charity's policy is to hold surplus funds in a High Street Building Society account to minimise the risk of capital losses.

Reserves policy

The Charity's policy is to maintain a cash balance that is sufficient to meet the obligations of the restricted income funds in full and provide adequate cover for general running costs. This will have the effect of ensuring the General Fund remains in surplus. Free reserves at the year end were £219,122 (2019 - £210,073).

The Charity transfers funds from the General Fund to ensure no other fund is materially in deficit.

MOORLANDS CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2020

Financial review

Funds in deficit

No funds are in deficit.

Future plans

The Trustees plan to raise additional funding to redevelop the High Street Site which the Church purchased in 2018.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The main governing document of the Charity is set out in CIO document registered 9 January 2018.

Recruitment and appointment of new trustees

New Trustees are appointed by existing Trustees. The Trustees meet regularly to review management, financial and operational risk matters.

Approved by order of the board of trustees on 27. February 2021 and signed on its behalf by:



.....
Mr D A Rurlander - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORLANDS CHURCH

Independent examiner's report to the trustees of Moorlands Church

I report to the charity trustees on my examination of the accounts of Moorlands Church (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ 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 Trust as required by section 130 of the 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.

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.



T M Preece F.C.C.A
Scott & Wilkinson LLP
Chartered Accountants
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date: 28 February 2021

MOORLANDS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Income and endowments from					
Donations and legacies	2	253,230	153,265	406,495	512,425
Investment income	3	2,520	-	2,520	-
Total		<u>255,750</u>	<u>153,265</u>	<u>409,015</u>	<u>512,425</u>
Expenditure on					
Charitable activities	4				
Church activities		231,102	39,926	271,028	304,450
NET INCOME		<u>24,648</u>	<u>113,339</u>	<u>137,987</u>	<u>207,975</u>
Transfers between funds	15	(17,241)	17,241	-	-
Net movement in funds		<u>7,407</u>	<u>130,580</u>	<u>137,987</u>	<u>207,975</u>
Reconciliation of funds					
Total funds brought forward		334,675	638,876	973,551	765,576
Total funds carried forward		<u>342,082</u>	<u>769,456</u>	<u>1,111,538</u>	<u>973,551</u>

Continuing operations

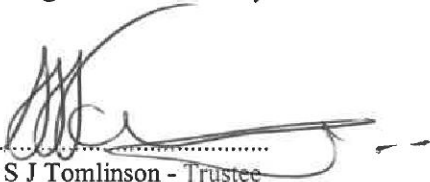
All income and expenditure has arisen from continuing activities.

MOORLANDS CHURCH

BALANCE SHEET 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
Fixed assets					
Tangible assets	10	122,960	577,274	700,234	700,076
Current assets					
Debtors	11	45,593	2,651	48,244	64,145
Cash at bank		182,113	195,913	378,026	299,573
		<u>227,706</u>	<u>198,564</u>	<u>426,270</u>	<u>363,718</u>
Creditors					
Amounts falling due within one year	12	(8,584)	(1,382)	(9,966)	(15,243)
		<u>219,122</u>	<u>197,182</u>	<u>416,304</u>	<u>348,475</u>
Net current assets					
		<u>219,122</u>	<u>197,182</u>	<u>416,304</u>	<u>348,475</u>
Total assets less current liabilities		<u>342,082</u>	<u>774,456</u>	<u>1,116,538</u>	<u>1,048,551</u>
Creditors					
Amounts falling due after more than one year	13	-	(5,000)	(5,000)	(75,000)
		<u>342,082</u>	<u>769,456</u>	<u>1,111,538</u>	<u>973,551</u>
NET ASSETS		<u>342,082</u>	<u>769,456</u>	<u>1,111,538</u>	<u>973,551</u>
Funds	15				
Unrestricted funds				342,082	334,675
Restricted funds				<u>769,456</u>	<u>638,876</u>
Total funds				<u>1,111,538</u>	<u>973,551</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27. February 2021 and were signed on its behalf by:



 Mr S J Tomlinson - Trustee

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

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% Straight line
Motor vehicles	- 40% Reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Concessionary loans

Concessionary loans include those payable to a third party / parties which are interest free or below market interest rates and are made to advance charitable purposes. All loans are measured at cost, less impairment.

2. Donations and legacies

	2020	2019
	£	£
Internal giving	208,671	223,988
Gift aid	37,935	40,200
Gift aid - building fund	2,651	16,870
Building fund	129,238	164,479
External giving	3,657	3,115
Gifts for ministry trainees	21,377	23,580
Firstfruits Foundation	-	24,988
Graduate alumni	2,966	4,065
Gifts for international student ministry	-	11,140
	<u>406,495</u>	<u>512,425</u>

3. Investment income

	2020	2019
	£	£
Deposit account interest	<u>2,520</u>	<u>-</u>

4. Charitable activities costs

	Direct Costs £	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Church activities	<u>263,288</u>	<u>5,752</u>	<u>1,988</u>	<u>271,028</u>

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

5. Grants payable

	2020	2019
	£	£
Church activities	5,752	6,852

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
Contagious camp	-	295
FIEC	3,252	3,551
Friends International	2,500	2,000
Quinta camp	-	1,006
	5,752	6,852

6. Support costs

	Governance costs
	£
Church activities	1,988

Support costs, included in the above, are as follows:

Governance costs

	2020 Church activities	2019 Total activities
	£	£
Independent examiners fee	1,988	1,982
Legal and professional fees	-	511
	1,988	2,493

7. Trustees' remuneration and benefits

	2020	2019
	£	£
Trustees' salaries	35,936	35,936
Trustees' social security	3,760	3,785
Trustees' pension contributions to money purchase schemes	7,662	3,810
	47,358	43,531

No Trustee received any remuneration or had any expenses reimbursed in respect of their position as Trustees. Mr D A Rurlander is an employee of the CIO and received remuneration and expenses in respect of his employment.

Mr D A Rurlander received remuneration of £35,936 (2019 - £35,936) in respect of his employment by the CIO. The Charity made pension contributions on behalf of Mr D A Rurlander in the sum of £7,662 (2019 - £3,810).

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

7. Trustees' remuneration and benefits - continued

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

8. Staff costs

The average monthly number of employees during the year was as follows:

	2020	2019
Charitable activities	5	6

No employees received emoluments in excess of £60,000.

9. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	271,368	241,057	512,425
Expenditure on			
Charitable activities			
Church activities	241,423	63,027	304,450
NET INCOME	29,945	178,030	207,975
Transfers between funds	(1,088)	1,088	-
Net movement in funds	28,857	179,118	207,975
Reconciliation of funds			
Total funds brought forward	305,818	459,758	765,576
Total funds carried forward	334,675	638,876	973,551

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 September 2019	695,974	2,063	18,995	717,032
Additions	1,800	-	-	1,800
	<u>697,774</u>	<u>2,063</u>	<u>18,995</u>	<u>718,832</u>
At 31 August 2020	697,774	2,063	18,995	718,832
Depreciation				
At 1 September 2019	-	2,063	14,893	16,956
Charge for year	-	-	1,642	1,642
	<u>-</u>	<u>-</u>	<u>16,535</u>	<u>18,598</u>
At 31 August 2020	-	2,063	16,535	18,598
Net book value				
At 31 August 2020	<u>697,774</u>	<u>-</u>	<u>2,460</u>	<u>700,234</u>
At 31 August 2019	<u>695,974</u>	<u>-</u>	<u>4,102</u>	<u>700,076</u>

11. Debtors: amounts falling due within one year

	2020 £	2019 £
Other debtors	44,083	58,020
Prepayments	4,161	6,125
	<u>48,244</u>	<u>64,145</u>

12. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	728	5,265
Accrued expenses	5,056	2,421
Deferred income	4,182	7,557
	<u>9,966</u>	<u>15,243</u>

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

13. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Concessionary loans payable (see note 14)	<u>5,000</u>	<u>75,000</u>

14. Loans

An analysis of the maturity of loans is given below:

	2020 £	2019 £
Amounts falling between one and two years:		
Concessionary loan	<u>5,000</u>	<u>75,000</u>

Loans include interest free loans in the sum of £5,000 (2019 - £75,000).

15. Movement in funds

	At 1/9/19 £	Net movement in funds £	Transfers between funds £	At 31/8/20 £
Unrestricted funds				
General fund	282,415	24,648	(17,241)	289,822
Building project	50,000	-	-	50,000
Church planting	2,260	-	-	2,260
	<u>334,675</u>	<u>24,648</u>	<u>(17,241)</u>	<u>342,082</u>
Restricted funds				
High Street Site	637,568	131,888	-	769,456
Ministry trainees	1,308	(18,549)	17,241	-
	<u>638,876</u>	<u>113,339</u>	<u>17,241</u>	<u>769,456</u>
TOTAL FUNDS	<u>973,551</u>	<u>137,987</u>	<u>-</u>	<u>1,111,538</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,750	(231,102)	24,648
Restricted funds			
High Street Site	131,888	-	131,888
Ministry trainees	21,377	(39,926)	(18,549)
	<u>153,265</u>	<u>(39,926)</u>	<u>113,339</u>
TOTAL FUNDS	<u>409,015</u>	<u>(271,028)</u>	<u>137,987</u>

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

15. Movement in funds - continued

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	Transfers between funds £	At 31/8/19 £
Unrestricted funds				
General fund	253,558	29,945	(1,088)	282,415
Building project	50,000	-	-	50,000
Church planting	2,260	-	-	2,260
	<u>305,818</u>	<u>29,945</u>	<u>(1,088)</u>	<u>334,675</u>
Restricted funds				
International student ministry	3,539	(4,627)	1,088	-
High Street Site	456,219	181,349	-	637,568
Ministry trainees	-	1,308	-	1,308
	<u>459,758</u>	<u>178,030</u>	<u>1,088</u>	<u>638,876</u>
TOTAL FUNDS	<u>765,576</u>	<u>207,975</u>	<u>-</u>	<u>973,551</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	271,368	(241,423)	29,945
Restricted funds			
International student ministry	11,140	(15,767)	(4,627)
High Street Site	181,349	-	181,349
Ministry trainees	48,568	(47,260)	1,308
	<u>241,057</u>	<u>(63,027)</u>	<u>178,030</u>
TOTAL FUNDS	<u>512,425</u>	<u>(304,450)</u>	<u>207,975</u>

The specific purposes for which the funds are to be applied are as follows:

The International Student Ministry Fund is restricted donations received to fund the international student ministry.

The building project fund relates to funds set aside by the Church to be used for the future development of the High Street Site.

The High Street Site fund represents monies raised from donations and fundraising to develop the High Street Site. Funds are predominantly held in assets with a small cash surplus.

MOORLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2020

15. Movement in funds - continued

Transfers between funds

A transfer was made from the unrestricted general fund to the ministry trainee restricted fund to eliminate the deficit in the fund.

16. Related party disclosures

Trustees and their families made total donations to the charity during the year in the sum of £38,087 (2019 - £45,892), of which £1,000 (2019 - £4,800) was donated to the restricted building fund in order for the charity to purchase and develop the High Street Site.

The Charity pays rent to a Trustee, Mr D A Rurlander in the sum of £12,720 (2019 - £12,720).