

Spa View Community Church

Charity No. 1153320

Company No. 08587598

Trustees' Report and Unaudited Accounts

30 September 2020

Spa View Community Church
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STATEMENT OF BELIEFS

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidenced by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

Spa View Community Church
Trustees Annual Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08587598

Charity No. 1153320

Principal Office

Address Line 5

Registered Office

40a Spa View Place
Hackenthorpe
Sheffield
S12 4HD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Rebecca Clowes
Peter Furnell
Christopher Jeavons
Steve Rogerson
David Wardley

Accountants

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

Spa View Community Church Trustees Annual Report

OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

Introduction

The financial year Oct 2019 – Sept 2020 has been challenging as we have navigated the global Covid-19 pandemic and its impact on the life and operation of the church. The employees and volunteers have however, risen to the challenge and we have adapted our procedures and ways of working, whilst introducing and adhering to the government health and safety guidelines.

The year has conversely, been very fruitful and has resulted in the development of new ways of practically serving and communicating with the community. Various people across the church have developed new skills and found themselves being involved in the life of the church in ways that they had not done previously. Links with the local schools have been maintained and, in some cases, strengthened and our building is now being used by both educational and health and well-being organisations.

Staffing and finances have remained stable, even when at times we have not been able to meet in the building and have had to revert to online provision of some of our services and group meetings. During a time when many organisations and businesses have had to furlough staff or even cease trading, we are pleased to say that the life of the church has continued and there has been a great 'pulling together' during this difficult year.

Staffing

There have been no changes to the directors, members or employees of the church. The directors have however appointed Mrs Sally Watters, the church administrator as a company member, commencing October 2020. Her first meeting attendance will be in December 2020.

Finance and Administration

The church Administrator, Sally Watters, works alongside Chris Jeavons, the Senior Pastor and Steve Rogerson, the Director responsible for finances, to ensure the smooth running of these aspects of the church. Monthly finance updates are provided to the directors meeting to help inform all decisions related to capital and revenue spends. To improve on the maintenance of contact details of those attending the church and hence to improve on communication, software known as Churchsuite has been introduced (in line with GDPR) and has been set up by Simon Rowe, a church volunteer. This, along with the use of Whatsapp, has been a great asset in sending out communications informing people of our on-line services, 'Zoom' based connect groups during the week, weekday involvement opportunities and the weekly requests for prayer. It also has functionality to be able to record attendance at events and to maintain rotas related to the ministry of the church and these are also now in use.

Media and On-line Presence

Due to the Covid-19 pandemic and the restrictions on meeting in person in the building for our Sunday services and weekday events, the church moved to the use of YouTube and Zoom to carry out its weekly activities. The technical aspects of this were again led by Simon Rowe with input from both church volunteers and professional companies. As a result, the church has managed to retain a weekly Sunday service throughout the year as well as weekly connect groups and some elements of the youth work. The church continues to financially invest in this element of our work in order to retain an online presence going forward. This has been and will continue to be a positive development in our ability to reach those people who are isolated, marginalised or not yet connected with the church. We see it as a major step forward in extending our reach of influence and we have already seen the positive impact it has had on people's mental health during the pandemic.

Health and Safety

During the year, Roger Perriss, Company Secretary stood down from the role of Health and Safety Lead and we are grateful for all his years of service in this area. The church therefore appointed Chris Watson, a church member, to the role in September 2020. Chris has a great deal of experience from the companies he has worked in as a manager with specific health and safety responsibilities so is familiar with H&S legislation, risk assessments, policies and procedures.

Work within year which is specifically health and safety related includes:

- Covid-19 Risk assessment to ensure compliance with government guidelines. This resulted in a total reorganisation of the church layout to ensure social distancing when meetings were held, new signage and provision of hygiene and PPE equipment. Attendance at services has to be booked on-line in advance via the Churchsuite software email link and this has enabled clear oversight of numbers attending, safe seating plans to be generated in advance and capping of numbers at any one service.
- Installation of an electronic fire detection system by SS Systems, in response to a previous fire inspection in June 2019 by South Yorkshire Fire Service.
- Annual PAT testing of equipment
- Contractors booked to install external lighting to building exits

Now that the fire detection system has been installed, the fire risk assessments will be reviewed and updated in early 2021. Quotes are also to be obtained for the replacement of the manse garage roof and specialist removal of some low-grade asbestos.

Building Work

The buildings team is now led by Chris Watson, our new Health and Safety Lead. This was an intentional move to link the building related H&S issues to the role of health and safety lead. The church maintains an action log of all building work which is required, and this is prioritised to inform each year's work plan and hence the capital investment required.

Work within year includes:

- Closure of the proscenium arch separating the stage from the main hall to create a youth meeting room.
- Decoration of the above and the coffee lounge
- Creation of a 'food bank' storage room with staged shelving.
- Installation of an electronic fire detection system

The priorities for 2021 will include:

- Repair of leak in main church roof

- Replacement of garage roof
- Boxing in of central heating boiler in fire exit
- Exterior lighting for fire exits
- Development of a systematic replacement of internal doors with fire doors.

Contracts with new Agencies

The church was approached within year regarding rental of the building and as a result, two contracts for building hire were entered into in September as follows:

Slimming World – weekly hire on Mondays (3 sessions)

Sheffield Alternative Provision for Education (SHAPED) Ltd– daily hire, 1 year contract.

It has been good to see the building used during the week for both health and wellbeing and educational/mental health support services. Our desire going forward as a church is to meet people's needs at every level and hopefully to form strong partnerships with other organisations and services.

These contracts also bring in additional income to the church.

Ministries negatively impacted by Covid-19

The following ministries from the church have had to temporarily cease due to Covid-19 restrictions:

- Ark2 Mother and Toddler Group – weekly
- Cotleigh Care home services – weekly
- Schools work – weekly
- Chairobics keep fit - weekly
- Alpha course – twice annually
- Messy church – monthly (now conducted online)

All of these will recommence once the relevant government restrictions are lifted, and it is safe to do so.

New ministries due to Covid-19

The following ministries have developed due to the Covid-19 restrictions:

- **Food Bank**
This is an initiative which we were asked to develop by the Local Authority due to the impact of Covid-19 on the local community. The church chose to develop this in partnership with Hope Church, Halfway, who were already running this ministry. The ministry has developed throughout the year and is planned to continue into 2021. This Christmas, clients referred to the food bank and others referred to us from the local schools, will also benefit from receipt of an additional luxury 'hope hamper' as a gift from the church.
- **On-line Services and Connect Groups**
As mentioned above, this is a new ministry which has developed from not being able to physically meet in the building. 2021 will see us move to live streaming of services on Sunday.
- **Family Service**
Due to the need to social distance when meeting in the building, the decision was taken in year to create a Sunday afternoon Family Service, thereby splitting the congregation in two and reducing the numbers at any one service.
- **Youth Music Ministry**
Several young people have been trained on music instruments during the year. This includes guitar, bass guitar, keyboard and singing. They have developing to a level of competence to be able to join in with the wider church worship team and have recently contributed to on-line recordings of songs and the up-and-coming carol service. The intention going forward into 2021 is for these young people to both integrate into the wider worship team but also form a 'youth band' who can take a lead in the Sunday family service, youth connect groups and any future youth focused events and services.

Connect Groups

During the year, the mid-week connect (small) groups were restructured to provide more resilient leadership cover and to ensure everyone in the church has pastoral care. This resulted in the formation of seven adult groups and most of these meetings were conducted over Zoom with an average weekly attendance of over fifty. Online video-based courses have been employed as an aid to the connect group meetings and these have included The Bible Course (Bible Society), The Prayer Course (24/7 Prayer Movement) and Fruitfulness on the Frontline (London Institute of Contemporary Christianity).

These groups have been extremely important during the periods of Covid-19 lockdown, in supporting people's mental health and combatting loneliness and isolation.

Under 30s Strategy

Work has been ongoing through the year in writing and starting to implement a strategy for the under 30s. This has been done by Aaron Oliviera, our employed Youth Leader with the oversight of Chris Jeavons, Senior Pastor.

The strategy was presented to the directors mid-year and was well received and given their support. It covers both pastoral care (including 121 mentoring) and outreach, at both a macro and micro level.

Progress has been limited by the Covid-19 government restrictions but has resulted in the establishing of three youth connect groups mid-week including the develop of the youth band as outlined above and a weekly youth football team.

Missions

Following the death of Alan Fenton-Smith, one of the directors who acted as lead for the Global Outreach (GO) missions team, the directors appointed Alan's daughter, Lois Fenton-Smith as the new team lead.

Lois is an experienced administrator for Pioneer Missions based at Bawtry Hall and as such has a wealth of experience and knowledge of missions. She is in the process of reviewing the church's current overseas missions giving and writing a new missions strategy for 2021 onwards.

The church has continued to provide both financial and pastoral support to ministries we relate to in Spain, China, Greece and Mexico. Annual pastoral visits are made by a couple in the church to Thassos Christian Fellowship in Greece and there is the possibility for a party of volunteers to go to Youth with a Mission (YWAM) Mexico in 2021 to support the work there.

Summary

Overall, the church has reason to celebrate in that it has thrived during the year, despite the global pandemic, and has continued to have a positive Christian influence on those it serves. Despite many challenges, the directors, staff and volunteer church members have pulled together to achieve all that has been outlined in this report.

We look forward to next year, knowing it will continue to have its challenges but also knowing that what has been achieved in 2020 provides a strong foundation for 2021.

Signed on behalf of the board:

.....

Steve Rogerson (Treasurer, Director & Trustee)

30 April 2021

Spa View Community Church
Independent Examiners Report

Independent Examiner's Report to the trustees of Spa View Community Church

I report to the charity trustees on my examination of the accounts of Spa View Community Church for the year ended 30 September 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Small Business Accountants Limited
Self Assessment House
85 - 87 Saltergate
Chesterfield
Derbyshire
S40 1JS

21 April 2021

Spa View Community Church
Statement of Financial Activities

for the year ended 30 September 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
	Notes				
Income and endowments from:					
Donations and legacies	4	81,498	-	81,498	88,803
Other	5	1,262	-	1,262	2,173
Total		82,760	-	82,760	90,976
Expenditure on:					
Other	6	79,550	-	79,550	78,325
Total		79,550	-	79,550	78,325
Net gains on investments		-	-	-	-
Net income	7	3,210	-	3,210	12,651
Transfers between funds		6,000	(6,000)	-	-
Net income before other gains/(losses)		9,210	(6,000)	3,210	12,651
Other gains and losses					
Net movement in funds		9,210	(6,000)	3,210	12,651
Reconciliation of funds:					
Total funds brought forward		360,463	6,000	366,463	353,812
Total funds carried forward		369,673	-	369,673	366,463

Spa View Community Church
Summary Income and Expenditure Account

for the year ended 30 September 2020

	2020	2019
	£	£
Income	82,760	90,976
Gross income for the year	<u>82,760</u>	<u>90,976</u>
Expenditure	78,496	77,007
Depreciation and charges for impairment of fixed assets	1,054	1,318
Total expenditure for the year	<u>79,550</u>	<u>78,325</u>
Net income before tax for the year	3,210	12,651
Net income for the year	<u><u>3,210</u></u>	<u><u>12,651</u></u>

Spa View Community Church
Balance Sheet

at 30 September 2020

Company No.	08587598	Notes	2020	2019
			£	£
Fixed assets				
Tangible assets		9	330,513	331,567
			330,513	331,567
Current assets				
Debtors		10	862	1,717
Cash at bank and in hand			39,495	35,881
			40,357	37,598
Creditors: Amount falling due within one year		11	(1,197)	(2,702)
Net current assets			39,160	34,896
Total assets less current liabilities			369,673	366,463
Net assets excluding pension asset or liability			369,673	366,463
Total net assets			369,673	366,463
The funds of the charity				
Restricted funds		12		
Restricted income funds			-	6,000
			-	6,000
Unrestricted funds		12		
General funds			369,673	360,463
			369,673	360,463
Reserves		12		
Total funds			369,673	366,463

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 April 2021

And signed on its behalf by:

Steve Rogerson
Trustee

30 April 2021

Spa View Community Church
Statement of Cash flows

for the year ended 30 September 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,210	12,651
Adjustments for:		
Depreciation of property, plant and equipment	1,054	1,318
Dividends, interest and rents from investments	(1,262)	(2,173)
Decrease/(Increase) in trade and other receivables	855	(909)
(Decrease)/Increase in trade and other payables	(1,505)	1,782
Net cash provided by operating activities	<u>2,352</u>	<u>12,669</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,262	2,173
Net cash from investing activities	<u>1,262</u>	<u>2,173</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	3,614	14,842
Cash and cash equivalents at the beginning of the year	35,881	21,038
Cash and cash equivalents at the end of the year	<u>39,495</u>	<u>35,880</u>
Components of cash and cash equivalents		
Cash and bank balances	39,495	35,881
	<u>39,495</u>	<u>35,881</u>

for the year ended 30 September 2020**1 Accounting policies****Basis of preparation**

The financial statements 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

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

Fixtures, fittings & equipment 20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are considered in arriving at net income/expenditure.

Leased assets

Where the charity enters a lease, which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

If lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies	88,803	-	88,803
Other	2,173	-	2,173
Total	90,976	-	90,976
Expenditure on:			
Other	78,325	-	78,325
Total	78,325	-	78,325
Net income	12,651	-	12,651
Transfers between funds	6,700	(6,700)	-
Net income before other gains/(losses)	19,351	(6,700)	12,651
Other gains and losses:			
Net movement in funds	19,351	(6,700)	12,651
Reconciliation of funds:			
Total funds brought forward	341,112	12,700	353,812
Total funds carried forward	360,463	6,000	366,463

4 Income from donations and legacies

	Unrestricted £	Total 2020 £	Total 2019 £
General offerings, income and donations	81,498	81,498	88,803
	<u>81,498</u>	<u>81,498</u>	<u>88,803</u>

5 Other income

	Unrestricted £	Total 2020 £	Total 2019 £
Grants	-	-	270
Other	1,262	1,262	1,903
	<u>1,262</u>	<u>1,262</u>	<u>2,173</u>

6 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Evangelism & Missions	7,883	7,883	9,571
Employee costs	47,385	47,385	41,302
Motor and travel	335	335	665
costs Premises costs	12,899	12,899	7,548
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,054	1,054	1,318
General administrative costs	9,034	9,034	17,002
Legal and professional costs	960	960	919
	<u>79,550</u>	<u>79,550</u>	<u>78,325</u>

7 Net income before transfers

	2020	2019
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,054	1,318

8 Staff costs

Salaries and wages	45,166	38,863
Pension costs	2,079	1,703
	<u>47,245</u>	<u>40,566</u>

No employee received emoluments more than £60,000.

9 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Total
	£	£	£
Cost or revaluation			
At 1 October 2019 At	326,296	48,072	374,368
30 September 2020	<u>326,296</u>	<u>48,072</u>	<u>374,368</u>
Depreciation and impairment			
At 1 October 2019 Depreciation	-	42,801	42,801
charge for the year	-	1,054	1,054
At 30 September 2020	<u>-</u>	<u>43,855</u>	<u>43,855</u>
Net book values			
At 30 September 2020	<u>326,296</u>	<u>4,217</u>	<u>330,513</u>
At 30 September 2019	<u>326,296</u>	<u>5,271</u>	<u>331,567</u>

Spa View Community Church
Notes to the Accounts

10 Debtors

	2020	2019
	£	£
Other debtors	862	1,717
	<u>862</u>	<u>1,717</u>

11 Creditors:

amounts falling due within one year

	2020	2019
	£	£
Other taxes & social security	497	507
Other creditors	-	1,495
Accruals and deferred income	700	700
	<u>1,197</u>	<u>2,702</u>

12 Movement in funds

	At 1 October 2019	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 30 September 2020
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Mission projects in Mexico	6,000	-	-	(6,000)	-
<i>Total</i>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
Unrestricted funds:					
General funds	360,463	82,760	(79,550)	6,000	369,673
Revaluation Reserves:					
Total funds	<u>366,463</u>	<u>82,760</u>	<u>(79,550)</u>	<u>-</u>	<u>369,673</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Mission projects in Mexico (to cover the cost of building projects)

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	330,513	330,513
Net current assets	39,160	39,160
	<u>369,673</u>	<u>369,673</u>

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020	2020	2019	2019
	Land and	Other	Land and	Other
	buildings		buildings	
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2020	2019
	£	£
The pension cost charge to the company amounted to:	<u>2,079</u>	<u>1,703</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital' thus no single party controls the company.

Spa View Community Church
Detailed Statement of Financial Activities

for the year ended 30 September 2020

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:				
Donations and legacies				
General offerings, income and donations	81,498	-	81,498	88,803
	<u>81,498</u>	<u>-</u>	<u>81,498</u>	<u>88,803</u>
Other				
Grants	-	-	-	270
Other income	1,262	-	1,262	1,903
	<u>1,262</u>	<u>-</u>	<u>1,262</u>	<u>2,173</u>
Total income and endowments	82,760	-	82,760	90,976
Expenditure on:				
Other expenditure				
Evangelism & Missions	7,883	-	7,883	9,571
	<u>7,883</u>	<u>-</u>	<u>7,883</u>	<u>9,571</u>
Employee costs				
Salaries/wages	45,166	-	45,166	38,863
Pension costs	2,079	-	2,079	1,703
Staff training	140	-	140	736
	<u>47,385</u>	<u>-</u>	<u>47,385</u>	<u>41,302</u>
Motor and travel costs				
Travel and subsistence	335	-	335	665
	<u>335</u>	<u>-</u>	<u>335</u>	<u>665</u>
Premises costs				
Rates	69	-	69	185
Light, heat and power	5,405	-	5,405	3,241
Premises insurances	1,633	-	1,633	1,720
Premises repairs and maintenance	5,792	-	5,792	2,402
	<u>12,899</u>	<u>-</u>	<u>12,899</u>	<u>7,548</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings & equipment	1,054	-	1,054	1,318
Software, IT support and related costs	1,382	-	1,382	1,189
Stationery and printing	327	-	327	242
Sundry expenses	7,325	-	7,325	15,325
Telephone, fax and broadband	-	-	-	246
	<u>10,088</u>	<u>-</u>	<u>10,088</u>	<u>18,320</u>
Legal and professional costs				
Accountancy and bookkeeping	960	-	960	919
	<u>960</u>	<u>-</u>	<u>960</u>	<u>919</u>
Total of expenditure of other costs	79,550	-	79,550	78,325

Spa View Community Church
Detailed Statement of Financial Activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Total expenditure	79,550	-	79,550	78,325
Net gains on investments	-	-	-	-
Net income	3,210	-	3,210	12,651
Transfers between funds	6,000	(6,000)	-	-
Net income before other gains/(losses)	9,210	(6,000)	3,210	12,651
Other Gains	-	-	-	-
Net movement in funds	9,210	(6,000)	3,210	12,651
Reconciliation of funds:				
Total funds brought forward	360,463	6,000	366,463	353,812
Total funds carried forward	369,673	-	369,673	366,463