

## TRUSTEES ANNUAL REPORT FOR THE FINANCIAL YEAR

**1<sup>st</sup> January 2020 TO 31<sup>st</sup> December 2020**

Rock Community Church, Salem Chapel, New Park Street, Devizes SN10 1DY is registered with the Charity Commissioners (No: 1050624) and is constituted by Deed of Trust.

The Charity objectives are:

- The advancement of the Christian Faith in accordance with the Statement of Faith of the Assemblies of God
- To relieve sickness and financial hardship and the promotion of good health by providing funds, goods or services
- To advance education, by proclamation, charitable activities, spiritual teaching and the promotion of spiritual observances.

Our activities include:

Sunday worship and midweek groups for fellowship, teaching and prayer

Children's groups

Parent and Toddler group

Support and fundraising for Christian charities and missionary work overseas and in the UK

Pastoral support and Christian counselling

Luncheon club

Courses that include: enquirers, Christian discipleship, parenting, pre-marriage

This year has been particularly difficult with the Covid19 pandemic meaning that most of the year has been spent using online meetings rather than meeting in person. The Church Council were swift in closing and stopping the use of the building and have sought throughout the year to meet on a regular basis to ensure that matters relating to the charity and its working life were operating as effectively as possible through the restrictions that were imposed by government. The Church Council has kept minutes of these meetings and has sought at all times to remain compliant with applicable charity law. The management trustees have been very grateful for all of the contributions the volunteers have given when the charity was operating normally and when it was closed. The trustees are also grateful to those who have continued to give their financial contributions into the life of the charity and were pleased to end the year with a small surplus amid what has been a difficult year.

During the lockdown, the fabric and installations of the building were inspected and updated or renovated. This applied particularly to the electrical installations, the roof of the rear hall and kitchen, and decorating within the main hall, corridors, kitchen and toilet areas. The work undertaken ensured that the building was Covid19 safe as and when we were able to open to our worshippers within the restrictions imposed by the government. The trustees put into place any necessary licences to ensure that the online meetings that were held, followed and adhered to applicable law and best practice.

The Church Council continues to regulate expenditure with day-to-day financial matters delegated to an administrative team. Strict safeguards continue to be in place under our procedures, which we reviewed along with the Reserves Policy during the course of the year. The management trustees are pleased to report that the charity has continued to be solvent throughout the year.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking any reasonable steps for the prevention and detection of fraud and other irregularities. In line with the Charities Act 2011, the Trustees have prepared financial statements using an

independent examiner that give a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in existence

The management trustees have carried out health and safety risk assessments and have noted that there are adequate safeguards in place. These assessments are carried out at least three times during the year with a report being given to the next trustees meeting. The management trustees have ensured that there has been a fire safety risk assessment with accompanying fire drills. The trustees continue to make risk assessments of the charity and amend, adjust or alter any necessary criteria that have arisen from such an audit. They are pleased to report that there has not been any serious incidents during the past year.

This year the Church Council have reviewed a number of policies and have amended, revised or altered those policies to make sure that they are fit for purpose.

The Church Council seek to continue to work closely together to ensure that the charity remains solvent and moving forward.

For and on behalf of the Management Trustees



Rev David Fiddy MA, Chairman

15 June 2021



**ROCK COMMUNITY CHURCH**

**NEW PARK STREET**

**DEVIZES**

**WILTSHIRE**

**SN10 1DY**

**Registered Charity: 1050624**

**STATEMENT OF ACCOUNT**

**AND**

**INDEPENDENT EXAMINATION REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Luke Silver  
Accountancy & Taxation Services  
1 Eastcote Road  
Tiffield  
Towcester  
Northamptonshire  
NN12 8AS**

**Mobile: 07710 456376**

**E-mail: [luke-silver@puresilver.org.uk](mailto:luke-silver@puresilver.org.uk)**

# **Independent Examiner's Report on the Accounts**

## **Accruals Accounts**

**Report to the trustees/members of Rock Community Church**

**Registered Charity Number 1050624**

**On the accounts for the year ended 31<sup>st</sup> December 2020**

**Set out on the following pages**

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:  
examine the accounts under section 145 of the 2011 Act;  
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and  
state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

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

### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 130 of the 2011 Act; and
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- Have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed *L A Silver***

**Date: 15 February 2021**

Luke Silver, HNC Business & Finance  
Accountancy Practitioner

1 Eastcote Road, Tiffeld, Towcester, Northamptonshire. NN12 8AS

# **Independent Examiners Report to the Trustees and Church Council**

## **Introduction**

Thank you for submitting the accounts for independent examination. They have been well maintained and the treasurer and others responsible are to be commended for their hard work.

## **Charity Law and Financial Regulations**

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

## **Signing of Accounts**

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees and Church Council. A spare copy is enclosed.

## **Conclusion**

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

**Luke Silver**

**Date: 15 February 2021**

## ROCK COMMUNITY CHURCH

### REPORT OF THE TRUSTEES AND CHURCH COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

#### ACTIVITIES REVIEW

The financial results are set out in the enclosed accounts.

The principal activity throughout the year under review was that of the advancement of the Christian faith and the extension of the Kingdom of God.

#### TRUSTEES AND CHURCH COUNCIL MEMBERS

The trustees and church council during the year were as follows:

**David Samuel Fiddy**

11 Dowse Road, Devizes, Wiltshire. SN10 3FN

**Nicholas Rigby Herrod-Taylor**

Crookwood Mill Farm, Stert, Devizes. SN10 3JA

**Wendy Doreen Hodder**

3A Castle Lane, Devizes, Wiltshire. SN10 1HJ

**Caroline Reid**

22 The Clock Inn Park, Lydeway, Devizes. SN10 3PP

#### STATEMENT

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES



Please print name: D S Fiddy

Date: 17th March 2021

# Rock Community Church

## Statement of Financial Activities for the year ended 31st December 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<b><u>Resources Arising</u></b>					
Donations, Legacies and Similar Incoming Resources	3a	42,886	661	43,547	77,754
Income from Activities for Generating Funds	3b	0	0	0	0
Investment Income	3c	2	0	2	2
Other Incoming Resources	3d	16	0	16	1,708
<b>Total Incoming Resources</b>		<b>42,904</b>	<b>661</b>	<b>43,565</b>	<b>79,464</b>
<b><u>Resources Used</u></b>					
<b>Direct Charitable Expenditure</b>					
Grants Payable in Furtherance of the Charitable Objects	4a	967	5,280	6,247	5,548
Costs of Activities in Furtherance of the Charitable Objects	4b	25,986	5,694	31,680	29,221
Resources Expended on Managing and Administering the Charity	4c	724	3,336	4,060	4,941
<b>Total Resources Expended</b>		<b>27,677</b>	<b>14,310</b>	<b>41,987</b>	<b>39,710</b>
<b>Net Movement in Funds</b>		<b>15,227</b>	<b>(13,649)</b>	<b>1,578</b>	<b>39,754</b>
<b>Fund Balances b/fwd at 01.01.20</b>		<b>152,605</b>	<b>65,737</b>	<b>218,342</b>	<b>178,588</b>
<b>Transfers</b>		<b>29,849</b>	<b>(29,849)</b>	<b>0</b>	<b>0</b>
<b>Gains and Losses Building Valuation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances c/fwd at 31.12.20</b>		<b>197,681</b>	<b>22,239</b>	<b>219,920</b>	<b>218,342</b>

# Rock Community Church

## Balance Sheet

	Notes	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	2		180,141		180,188
			<u>180,141</u>		<u>180,188</u>
<b>Current Assets</b>					
Cash at Bank & In Hand	6	51,138		53,891	
<b>Creditors:</b> amounts falling due within one year	7	0		0	
<b>Net Current Assets</b>			<b>51,138</b>		<b>53,891</b>
<b>Total Assets</b> less current liabilities			<b>231,279</b>		<b>234,079</b>
<b>Creditors:</b> amounts falling due in more than a year	8		11,359		15,737
<b>Net Assets</b>			<u><b>219,920</b></u>		<u><b>218,342</b></u>
<b>Capital and Reserves</b>					
<b>Income Funds:</b>					
General Fund			197,681		152,605
Designated Funds	5		0		0
Restricted Funds	5		22,239		65,737
			<u><b>219,920</b></u>		<u><b>218,342</b></u>



**Rock Community Church**  
**Notes to the Accounts**  
**for the year ended 31st December 2020**

**1.Accounting Policies**

(a) These accounts have been prepared on a accruals basis and include income which has been received or that is receivable at the year end.

(b) The recommendations of charities SORP have been followed in the preparation of these accounts.

**2. Tangible Fixed Assets**

		Church Building £	General Equipment £	Restricted Equipment £	2019 Total £
<b>Equipment</b>					
Cost	01-Jan-20	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-20	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
<b>Depreciation</b>					
	01-Jan-20	0	25,048	5,308	30,356
Charge		0	34	13	47
Depreciation at	31-Dec-20	<u>0</u>	<u>25,082</u>	<u>5,321</u>	<u>30,403</u>
<b>Net Book Value</b>	<b>31-Dec-20</b>	<b><u>180,000</u></b>	<b><u>102</u></b>	<b><u>39</u></b>	<b><u>180,141</u></b>
Net Book Value	31-Dec-19	180,000	136	52	180,188

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

31st December 2019 : None

**Notes to the Accounts**  
for the year ended 31st December 2020 (continued)

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<b>3. Incoming Resources</b>				
<b>a) Donations, Legacies and Similar Incoming Resources</b>				
Gifts and Donations	5 35,724	661	36,385	68,532
Gift Aid Donations	4,355	0	4,355	5,902
Gift Aid Tax Rebate	2,807	0	2,807	3,320
Visiting Ministers (Offerings)	0	0	0	0
	<b>42,886</b>	<b>661</b>	<b>43,547</b>	<b>77,754</b>
<b>b) Income from Activities for Generating Funds</b>				
Fund Raising	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) Investment Income</b>				
Bank Interest	2	0	2	2
	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>d) Other Incoming Resources</b>				
Other Income	16	0	16	1,708
Grants	0	0	0	0
	<b>16</b>	<b>0</b>	<b>16</b>	<b>1,708</b>
<b>Total Incoming Resources</b>	<b>42,904</b>	<b>661</b>	<b>43,565</b>	<b>79,464</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<b><u>4. Resources Expended</u></b>				
<b>a) Grants Payable in Furtherance of the Charitable Objects</b>				
Overseas Mission Support	0	4,400	4,400	2,225
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	280	280	57
Visiting Missionaries	0	0	0	0
AoG Dues	967	0	967	866
Other	0	600	600	2,400
	<b>967</b>	<b>5,280</b>	<b>6,247</b>	<b>5,548</b>
<b>b) Costs of Activities in Furtherance of the Charitable Objects</b>				
Salaries and Expenses	25,618	0	25,618	25,511
Visiting Ministries	0	0	0	300
Youth	0	0	0	228
Little Acorns	0	94	94	241
Lunch Club	0	105	105	546
Insurance	0	612	612	600
Structural Work / Maintenance	0	4,883	4,883	263
Equipment Costs	0	0	0	1,347
Other	368	0	368	185
	<b>25,986</b>	<b>5,694</b>	<b>31,680</b>	<b>29,221</b>
<b>c) Resources Expended on Managing and Administering the Charity</b>				
Administration	45	0	45	56
Utilities	0	2,020	2,020	2,477
Mortgage Interest	0	1,023	1,023	1,613
Depreciation	34	13	47	63
Sundries	200	0	200	34
Professional Fees	445	280	725	698
	<b>724</b>	<b>3,336</b>	<b>4,060</b>	<b>4,941</b>
<b>Total Resources Expended</b>	<b>27,677</b>	<b>14,310</b>	<b>41,987</b>	<b>39,710</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

**5. Designated & Restricted Funds**

	Balance 01-Jan-20 £	Income £	Transfer £	Expend £	Balance 31-Dec-20 £
<b>Restricted Funds</b>					
Youth / Children	218	40	0	0	258
Little Acorns	272	98	0	94	276
Lunch Club	762	257	(250)	105	664
	<b>1,252</b>	<b>395</b>	<b>(250)</b>	<b>199</b>	<b>1,198</b>

**Restricted Funds**

Missions	11,105	0	4,289	5,280	10,114
Building	15,689	266	8,366	13,394	10,927
	<b>26,794</b>	<b>266</b>	<b>12,655</b>	<b>18,674</b>	<b>21,041</b>

**6. Cash at Bank and in Hand**

	31-Dec-20 £	31-Dec-19 £
Current Account	44,134	46,888
Deposit Account	3,672	3,671
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	<b>51,138</b>	<b>53,891</b>

**7. Creditors: Amounts Falling Due Within One Year**

	31-Dec-20 £	31-Dec-19 £
Tax and National Insurance	0	0
Independent Examiners Fees	0	0
	<b>0</b>	<b>0</b>

**8. Creditors: Amounts Falling Due In More Than One Year**

	31-Dec-20 £	31-Dec-19 £
Assemblies of God Property Trust Mortgage	11,359	15,737
	<b>11,359</b>	<b>15,737</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

**9. Staff Costs and Numbers**

	<b>2020</b>	<b>2019</b>
	£	£
Gross Wages and Salaries	25,618	25,511
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><b>25,618</b></u>	<u><b>25,511</b></u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2019: None)

The Charity operates payroll under a PAYE scheme.

**10. Trustees and Other Related Parties**

David Fiddy received payments during this financial period. David Fiddy is a trustee.  
The total cost during the year was £25,618

**11. Risk Assessment**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they may face and confirm that they have established systems to mitigate the significant risks.

**12. Reserves Policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees have decided that sufficient funds will be set aside to cover building running costs during the financial year.

**13. Missions**

The trustees have taken the policy that 10% of the general income will be allocated to Missions during the financial year.

**ROCK COMMUNITY CHURCH**

**NEW PARK STREET**

**DEVIZES**

**WILTSHIRE**

**SN10 1DY**

**Registered Charity: 1050624**

**STATEMENT OF ACCOUNT**

**AND**

**INDEPENDENT EXAMINATION REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**Luke Silver  
Accountancy & Taxation Services  
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NN12 8AS**

**Mobile: 07710 456376**

**E-mail: [luke-silver@puresilver.org.uk](mailto:luke-silver@puresilver.org.uk)**

# **Independent Examiner's Report on the Accounts**

## **Accruals Accounts**

**Report to the trustees/members of Rock Community Church**

**Registered Charity Number 1050624**

**On the accounts for the year ended 31<sup>st</sup> December 2020**

**Set out on the following pages**

### **Respective responsibilities of trustees and examiner**

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It is my responsibility to:  
examine the accounts under section 145 of the 2011 Act;  
follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and  
state whether particular matters have come to my attention.

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  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
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**Signed *L A Silver***

**Date: 15 February 2021**

Luke Silver, HNC Business & Finance  
Accountancy Practitioner

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# **Independent Examiners Report to the Trustees and Church Council**

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Please do not hesitate to contact me for further clarification or for further assistance.

**Luke Silver**

**Date: 15 February 2021**



**ROCK COMMUNITY CHURCH**

**REPORT OF THE TRUSTEES AND CHURCH COUNCIL  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**ACTIVITIES REVIEW**

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**TRUSTEES AND CHURCH COUNCIL MEMBERS**

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**STATEMENT**

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES



Please print name: D S Fiddy

Date: 17th March 2021

# Rock Community Church

## Statement of Financial Activities for the year ended 31st December 2020

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<b>Transfers</b>		<b>29,849</b>	<b>(29,849)</b>	<b>0</b>	<b>0</b>
<b>Gains and Losses Building Valuation</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances c/fwd at 31.12.20</b>		<b>197,681</b>	<b>22,239</b>	<b>219,920</b>	<b>218,342</b>

# Rock Community Church

## Balance Sheet

	Notes	2020		2019	
		£	£	£	£
<b>Fixed Assets</b>					
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			<u>180,141</u>		<u>180,188</u>
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<b>Creditors:</b> amounts falling due within one year	7	0		0	
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<b>Total Assets</b> less current liabilities			<b>231,279</b>		<b>234,079</b>
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<b>Net Assets</b>			<u><b>219,920</b></u>		<u><b>218,342</b></u>
<b>Capital and Reserves</b>					
<b>Income Funds:</b>					
General Fund			197,681		152,605
Designated Funds	5		0		0
Restricted Funds	5		22,239		65,737
			<u><b>219,920</b></u>		<u><b>218,342</b></u>

**Rock Community Church**  
**Notes to the Accounts**  
**for the year ended 31st December 2020**

**1.Accounting Policies**

(a) These accounts have been prepared on a accruals basis and include income which has been received or that is receivable at the year end.

(b) The recommendations of charities SORP have been followed in the preparation of these accounts.

**2. Tangible Fixed Assets**

		Church Building £	General Equipment £	Restricted Equipment £	2019 Total £
<b>Equipment</b>					
Cost	01-Jan-20	180,000	25,184	5,360	210,544
Revaluation			0	0	0
Cost at	31-Dec-20	<u>180,000</u>	<u>25,184</u>	<u>5,360</u>	<u>210,544</u>
<b>Depreciation</b>					
	01-Jan-20	0	25,048	5,308	30,356
Charge		0	34	13	47
Depreciation at	31-Dec-20	<u>0</u>	<u>25,082</u>	<u>5,321</u>	<u>30,403</u>
<b>Net Book Value</b>	<b>31-Dec-20</b>	<b><u>180,000</u></b>	<b><u>102</u></b>	<b><u>39</u></b>	<b><u>180,141</u></b>
Net Book Value	31-Dec-19	180,000	136	52	180,188

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

31st December 2019 : None

**Notes to the Accounts**  
for the year ended 31st December 2020 (continued)

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<b>3. Incoming Resources</b>					
<b>a) Donations, Legacies and Similar Incoming Resources</b>					
Gifts and Donations	5	35,724	661	36,385	68,532
Gift Aid Donations		4,355	0	4,355	5,902
Gift Aid Tax Rebate		2,807	0	2,807	3,320
Visiting Ministers (Offerings)		0	0	0	0
		<b>42,886</b>	<b>661</b>	<b>43,547</b>	<b>77,754</b>
<b>b) Income from Activities for Generating Funds</b>					
Fund Raising		0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>c) Investment Income</b>					
Bank Interest		2	0	2	2
		<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>d) Other Incoming Resources</b>					
Other Income		16	0	16	1,708
Grants		0	0	0	0
		<b>16</b>	<b>0</b>	<b>16</b>	<b>1,708</b>
<b>Total Incoming Resources</b>		<b>42,904</b>	<b>661</b>	<b>43,565</b>	<b>79,464</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 31.12.20 £	Total 31.12.19 £
<b>4. Resources Expended</b>				
<b>a) Grants Payable in Furtherance of the Charitable Objects</b>				
Overseas Mission Support	0	4,400	4,400	2,225
Overseas Missions Projects	0	0	0	0
Appeals	0	0	0	0
UK & Local Evangelism	0	280	280	57
Visiting Missionaries	0	0	0	0
AoG Dues	967	0	967	866
Other	0	600	600	2,400
	<b>967</b>	<b>5,280</b>	<b>6,247</b>	<b>5,548</b>
<b>b) Costs of Activities in Furtherance of the Charitable Objects</b>				
Salaries and Expenses	25,618	0	25,618	25,511
Visiting Ministries	0	0	0	300
Youth	0	0	0	228
Little Acorns	0	94	94	241
Lunch Club	0	105	105	546
Insurance	0	612	612	600
Structural Work / Maintenance	0	4,883	4,883	263
Equipment Costs	0	0	0	1,347
Other	368	0	368	185
	<b>25,986</b>	<b>5,694</b>	<b>31,680</b>	<b>29,221</b>
<b>c) Resources Expended on Managing and Administering the Charity</b>				
Administration	45	0	45	56
Utilities	0	2,020	2,020	2,477
Mortgage Interest	0	1,023	1,023	1,613
Depreciation	34	13	47	63
Sundries	200	0	200	34
Professional Fees	445	280	725	698
	<b>724</b>	<b>3,336</b>	<b>4,060</b>	<b>4,941</b>
<b>Total Resources Expended</b>	<b>27,677</b>	<b>14,310</b>	<b>41,987</b>	<b>39,710</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

**5. Designated & Restricted Funds**

	Balance 01-Jan-20 £	Income £	Transfer £	Expend £	Balance 31-Dec-20 £
<b>Restricted Funds</b>					
Youth / Children	218	40	0	0	258
Little Acorns	272	98	0	94	276
Lunch Club	762	257	(250)	105	664
	<b>1,252</b>	<b>395</b>	<b>(250)</b>	<b>199</b>	<b>1,198</b>

**Restricted Funds**

Missions	11,105	0	4,289	5,280	10,114
Building	15,689	266	8,366	13,394	10,927
	<b>26,794</b>	<b>266</b>	<b>12,655</b>	<b>18,674</b>	<b>21,041</b>

**6. Cash at Bank and in Hand**

	31-Dec-20 £	31-Dec-19 £
Current Account	44,134	46,888
Deposit Account	3,672	3,671
Property Trust Account	3,332	3,332
Cash in Hand	0	0
	<b>51,138</b>	<b>53,891</b>

**7. Creditors: Amounts Falling Due Within One Year**

	31-Dec-20 £	31-Dec-19 £
Tax and National Insurance	0	0
Independent Examiners Fees	0	0
	<b>0</b>	<b>0</b>

**8. Creditors: Amounts Falling Due In More Than One Year**

	31-Dec-20 £	31-Dec-19 £
Assemblies of God Property Trust Mortgage	11,359	15,737
	<b>11,359</b>	<b>15,737</b>

**Notes to the Accounts**  
**for the year ended 31st December 2020 (continued)**

**9. Staff Costs and Numbers**

	<b>2020</b>	<b>2019</b>
	£	£
Gross Wages and Salaries	25,618	25,511
Employer's National Insurance Costs (incl above)	0	0
Pension Contributions (incl above)	0	0
	<u><b>25,618</b></u>	<u><b>25,511</b></u>

The Charity had 1 employee during the financial year.

No employees received emoluments of over £50,000. (2019: None)

The Charity operates payroll under a PAYE scheme.

**10. Trustees and Other Related Parties**

David Fiddy received payments during this financial period. David Fiddy is a trustee.  
The total cost during the year was £25,618

**11. Risk Assessment**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they may face and confirm that they have established systems to mitigate the significant risks.

**12. Reserves Policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

The trustees have decided that sufficient funds will be set aside to cover building running costs during the financial year.

**13. Missions**

The trustees have taken the policy that 10% of the general income will be allocated to Missions during the financial year.