

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31st March 2021**  
**for**  
**Living Hope Christian Church**

cbaSadofskys  
Chartered Accountants  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Living Hope Christian Church**

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**for the year ended 31st March 2021**

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## **Living Hope Christian Church**

### **Report of the Trustees** **for the year ended 31st March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. 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 advancement of the Christian religion through the promotion of the Christian Gospel by proclamation, example and the relief of poverty or human suffering in the area of the neighbourhood of Kingston upon Hull, surrounding villages and places throughout the world.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Organisation :**

**Eldership :** The oversight of the ministry is vested in the Pastor as leading Elder, with the co-operation of fellow Elders, who being answerable to God, seek to serve Him in their responsibility towards the fellowship. The Eldership as a whole shall be responsible for the spiritual leadership of the fellowship, including matters of discipline. An Elder may also fulfil other roles within the fellowship, including that of Deacon.

##### **Leadership Team :**

**(Deacons)** The administrative affairs of the fellowship will be undertaken by Deacons, comprising of the Pastor as Chairman, a Secretary and a Treasurer and at least one more member. The Deacons will be answerable to the Elders under God.

**Membership:** The membership shall be composed of those who are saved by grace through faith in the Lord Jesus Christ and who accept the fellowship's Declaration of Faith.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

519594

##### **Principal address**

32 Queensbury Way  
Swanland  
North Ferriby  
HU14 3QE

##### **Trustees**

D Cunningham  
G Cunningham

##### **Independent Examiner**

cbaSadofskys  
Chartered Accountants  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

## Living Hope Christian Church

### Report of the Trustees for the year ended 31st March 2021

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Bankers**

Lloyds TSB Bank plc  
Business & Commercial Service Centre  
8th Floor  
6/7 Park Row  
Leeds  
LS1 1NX

#### **PASTOR'S REPORT**

In the past year it is with a deep sense of indebtedness and thankfulness to the grace of God that we as Living Hope Christian Church have continued as a local church.

It has been a year suitably described by the UK Prime Minister as 'unprecedented'.

The year of the COVID-19 Global Pandemic.

Throughout this most challenging year under the Leadership of the Elders and Trustees we have faithfully sought to be obedient to the Word of God and the words of our civic leaders. The UK government for necessary reasons at the time imposed Public Health restrictions upon the public gathering of the Church. This commonly came known as 'Lockdown' During this extended period of Lockdown the church accommodated the use of technology and provided ministry of the World via the internet.

Regular Sunday services and midweek teaching were provided online. Opportunities for fellowship were facilitated by means of regular use of technology, Social Media platforms such as WhatsApp/Face-Book and Zoom.

Relief ministry subject to COVID regulations was maintained and a number of 'vulnerable' folks benefitted from this as well.

Like so many churches our financial giving was undoubtedly both impeded and impacted by people's own financial difficulties as well as the inability to give in person.

During this time the church greatly benefitted from the Government's furlough scheme which substantially subsidised the salaried staff of the church.

Despite the COVID Restrictions and in accordance with Biblical statutes and current UK legislation Living Hope Christian Church has publically demonstrated that it has operated as a local Christian church and by God's grace will continue to do so

Rev Jonathan Jolly  
Pastor

Approved by order of the board of trustees on 27th July 2021 and signed on its behalf by:

D Cunningham - Trustee

**Independent Examiner's Report to the Trustees of  
Living Hope Christian Church**

**Independent examiner's report to the trustees of Living Hope Christian Church**

I report to the charity trustees on my examination of the accounts of Living Hope Christian Church (the Trust) for the year ended 31st March 2021.

**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**

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.

Paul Drant  
ACA  
cbaSadofskys  
Chartered Accountants  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

30th July 2021

**Living Hope Christian Church**

**Statement of Financial Activities**  
**for the year ended 31st March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>40,617</b>	<b>28,312</b>	<b>68,929</b>	48,081
Other trading activities	3	<b>45</b>	-	<b>45</b>	1,797
Investment income	4	<b>5,705</b>	-	<b>5,705</b>	7,097
<b>Total</b>		<b>46,367</b>	<b>28,312</b>	<b>74,679</b>	56,975
<b>EXPENDITURE ON</b>					
Raising funds		<b>728</b>	-	<b>728</b>	3,828
<b>Charitable activities</b>					
General		<b>63,448</b>	-	<b>63,448</b>	62,382
<b>Total</b>		<b>64,176</b>	-	<b>64,176</b>	66,210
<b>NET INCOME/(EXPENDITURE)</b>		<b>(17,809)</b>	<b>28,312</b>	<b>10,503</b>	(9,235)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>15,379</b>	<b>181,319</b>	<b>196,698</b>	205,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(2,430)</b>	<b>209,631</b>	<b>207,201</b>	196,698

The notes form part of these financial statements

**Living Hope Christian Church**

**Balance Sheet**  
**31st March 2021**

	Notes	Unrestricted fund £	Restricted fund £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	-	<b>168,101</b>	<b>168,101</b>	168,101
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		<b>176</b>	<b>41,530</b>	<b>41,706</b>	29,125
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(2,606)</b>	-	<b>(2,606)</b>	(528)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u><b>(2,430)</b></u>	<u><b>41,530</b></u>	<u><b>39,100</b></u>	<u>28,597</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>(2,430)</b></u>	<u><b>209,631</b></u>	<u><b>207,201</b></u>	196,698
<b>NET ASSETS</b>		<u><b>(2,430)</b></u>	<u><b>209,631</b></u>	<u><b>207,201</b></u>	<u>196,698</u>
<b>FUNDS</b>					
Unrestricted funds	11			<b>(2,430)</b>	15,379
Restricted funds				<b>209,631</b>	181,319
<b>TOTAL FUNDS</b>				<u><b>207,201</b></u>	<u>196,698</u>

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

D Cunningham - Trustee

## Living Hope Christian Church

### Notes to the Financial Statements for the year ended 31st March 2021

#### 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.

##### **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 a cash 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.

##### **Tangible fixed assets**

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

##### **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.

##### **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.

#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Weekly donations & offerings	14,377	9,566
Donations under covenant & gift aid	43,299	26,405
Tax recovered	5,253	6,110
Joseph Rank	6,000	6,000
	<u>68,929</u>	<u>48,081</u>

**Living Hope Christian Church**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**2. DONATIONS AND LEGACIES - continued**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total for 2021</b>	<b>Total for 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Weekly Donations & Offerings	14,377		14,377	9,566
Donations under Deed of Covenant & Gift				
Aid	19,850		19,850	26,405
Tax Recovered	5,253		5,253	6,110
Joseph Rank		6,000	6,000	6,000
Miscellaneous	1,137	22,312	23,449	-
	40,617	28,312	68,929	48,081
	40,617	28,312	68,929	48,081

**3. OTHER TRADING ACTIVITIES**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Miscellaneous Income	45		1,797
	45		1,797

**4. INVESTMENT INCOME**

	<b>2021</b>		<b>2020</b>
	<b>£</b>		<b>£</b>
Rents received	5,705		7,097
	5,705		7,097

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**6. STAFF COSTS**

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

	<b>2021</b>		<b>2020</b>
Employees	2		2
	2		2

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

**Living Hope Christian Church**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,334	11,747	48,081
Other trading activities	1,797	-	1,797
Investment income	7,097	-	7,097
<b>Total</b>	<u>45,228</u>	<u>11,747</u>	<u>56,975</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,828	-	3,828
<b>Charitable activities</b>			
General	60,396	1,986	62,382
<b>Total</b>	<u>64,224</u>	<u>1,986</u>	<u>66,210</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(18,996)</u>	<u>9,761</u>	<u>(9,235)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	34,375	171,558	205,933
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>15,379</u></u>	<u><u>181,319</u></u>	<u><u>196,698</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1st April 2020 and 31st March 2021	<u><b>168,101</b></u>
<b>NET BOOK VALUE</b>	
At 31st March 2021	<u><u><b>168,101</b></u></u>
At 31st March 2020	<u><u>168,101</u></u>

The charity has sole use for charitable purposes.

Assets :

Church Buildings :-

Rebuild Value: £1,359,457

Market Value assessment before construction: £330,000

Contents: £80,669

**Living Hope Christian Church**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Bank loans and overdrafts (see note 10)	1,843	-
Taxation and social security	763	-
Other creditors	-	528
	2,606	528
	2,606	528

**10. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	1,843	-
	1,843	-

**11. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	15,379	(17,809)	(2,430)
<b>Restricted funds</b>			
Hope in the Community	181,319	28,312	209,631
	196,698	10,503	207,201
<b>TOTAL FUNDS</b>	196,698	10,503	207,201

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	46,367	(64,176)	(17,809)
<b>Restricted funds</b>			
Hope in the Community	28,312	-	28,312
	74,679	(64,176)	10,503
<b>TOTAL FUNDS</b>	74,679	(64,176)	10,503

**Living Hope Christian Church**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	34,375	(18,996)	15,379
<b>Restricted funds</b>			
Hope in the Community	171,558	9,761	181,319
<b>TOTAL FUNDS</b>	<u>205,933</u>	<u>(9,235)</u>	<u>196,698</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	45,228	(64,224)	(18,996)
<b>Restricted funds</b>			
Hope in the Community	11,747	(1,986)	9,761
<b>TOTAL FUNDS</b>	<u>56,975</u>	<u>(66,210)</u>	<u>(9,235)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	34,375	(36,805)	(2,430)
<b>Restricted funds</b>			
Hope in the Community	171,558	38,073	209,631
<b>TOTAL FUNDS</b>	<u>205,933</u>	<u>1,268</u>	<u>207,201</u>

**Living Hope Christian Church**

**Notes to the Financial Statements - continued**  
**for the year ended 31st March 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,595	(128,400)	(36,805)
<b>Restricted funds</b>			
Hope in the Community	40,059	(1,986)	38,073
<b>TOTAL FUNDS</b>	<u>131,654</u>	<u>(130,386)</u>	<u>1,268</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

**13. TANGIBLE FIXED ASSETS**

The charity has sole use for charitable purposes.

Assets :

Church Buildings :-

Rebuild Value

**£1,359,457**

Market Value assessment before construction

**£330,000**

Contents

**£80,669**

**Living Hope Christian Church**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Weekly donations & offerings	14,377	9,566
Donations under covenant & gift aid	43,299	26,405
Tax recovered	5,253	6,110
Joseph Rank	6,000	6,000
	<hr/>	<hr/>
	68,929	48,081
<b>Other trading activities</b>		
Miscellaneous Income	45	1,797
<b>Investment income</b>		
Rents received	5,705	7,097
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>74,679</b>	<b>56,975</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Missionary	704	2,494
Outreach	24	1,069
Young At Heart	-	240
Discovery Club	-	25
	<hr/>	<hr/>
	728	3,828
<b>Charitable activities</b>		
Wages	42,469	37,658
Pensions	1,182	2,758
Insurance	1,895	1,850
Light, heat & water	4,102	4,293
Telephone	748	1,370
Printing, stationery & postage	184	343
Sundries	2,017	2,775
Church equipment, repairs & maintenance	8,429	5,318
Hope in the Community	-	1,986
Travel expenses	95	1,442
	<hr/>	<hr/>
	61,121	59,793
<b>Support costs</b>		
<b>Finance</b>		
Licences	667	1,156
<b>Human resources</b>		
Software licences	880	713

This page does not form part of the statutory financial statements

**Living Hope Christian Church**

**Detailed Statement of Financial Activities**  
**for the year ended 31st March 2021**

	2021 £	2020 £
<b>Human resources</b>		
<b>Governance costs</b>		
Accountancy & legal fees	<b>780</b>	720
Total resources expended	<b>64,176</b>	66,210
<b>Net income/(expenditure)</b>	<b>10,503</b>	(9,235)

This page does not form part of the statutory financial statements