

Filton Community Church

Charity registration number: 1093551

Annual Report and Accounts

For the year ended 30 April 2021

Trustees

Rev. A.J. Matthews (Chair)
Mrs J.E. Matthews
Mr M.R. Beaven
Mrs E.M. Beaven
Mr S.P. Rank (Treasurer)

period of office ends on 24 March 2024
period of office ends on 24 March 2023
period of office ends on 24 March 2023
period of office ends on 24 March 2022
period of office ends on 24 March 2024

Registered address

Revive Charity Shop
555-557 Filton Avenue
Filton
S. Gloucestershire
BS7 0QH

Bankers

HSBC
27, Gloucester Road North,
Filton,
S. Gloucestershire
BS7 0SQ

Treasurer

S.P. Rank
41, Northville Road,
Filton,
S. Gloucestershire
BS7 0RQ

Legal Status

Filton Community Church is established as a trust. The trust was established by deed on 24 March 2002 and amended by a deed of variation dated 21 July 2002. The trust was confirmed as registered charity number 1093551 by the Charity Commissioners on 27 August 2002. The Charity Commissioners have also agreed to a subsequent amendment to the trust deed by deeds of variation dated 22 August 2004 and 17 September 2006, clarifying the basis on which trustees may be employed and confirming that they may benefit from the Fellowship Fund (see below) on the same basis as non-trustees.

In line with the Charity Commission's pro-forma trust deed, our trust deed authorises the body of trustees to make appointments of new trustees for a period of three years. New appointments are made at a formally convened meeting of the trustees. Retiring trustees are unable to vote for their own reappointment. The trust deed enables the trustees to make further regulations concerning the appointment (and removal) of trustees. The trustees are all long serving and familiar with the church, therefore no policy has been formally adopted for the induction and training of trustees.

The trustees typically meet formally once every quarter. Interim decisions are made by discussion between the trustees outside the context of a formal meeting and subsequently ratified at the next formal meeting of the trustees or more recently via Zoom meeting.

The trust deed permits any investments comprised in the trust fund to be held in the name of any clearing bank, any trust corporation or any stockbroking company which is a member of the Stock Exchange (or any subsidiary of such a stockbroking company), or any other entity (as long as the trustees unanimously agree that it is appropriate) as nominee for the trustees.

There are no specific restrictions within the trust deed on the way in which the charity can operate within its charitable objects.

At the end of the year, Mr S.P. Rank and Mr A.J. Matthews retired as a trustee in line with normal provisions but were then reappointed for a further period of three years.

Charitable objects

The trust deed defines the objects of Filton Community Church as follows:

- *the advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations of congregations;*
- *the relief of the poor and needy;*
- *the relief of the sick and elderly;*
- *the furtherance of religious or secular public education;*
- *other charitable purposes for the benefit of the community;*
- *such other charitable objects and for the benefit of such other charitable bodies and institutions as the trustees shall, in their absolute discretion, think fit.*

Policies adopted by the Trustees

Grant-making policy

The trustees have decided that surpluses from Revive Charity Shop will mainly be used to “support projects in the local community and people with life-disrupting problems in Bristol and beyond”. A TV screen in Revive provides regular updates on projects that have received our support; all of which are in compliance with our charitable aims.

In each case where a gift is made, the trustees need to satisfy themselves that the gift is being used in a way which is consistent with Filton Community Church's charitable objects.

Revive's activities are treated as a designated fund. Details of receipts and payments related to Revive are included within the enclosed notes to the accounts.

We occasionally make a request for the church to make additional gifts to support specific projects: for example, in the past, we helped to fund the building of a fresh water supply for a village in Sri Lanka. A further example involved funding the replacement of the roof on the home of a needy family in Malawi and the provision of a special orthopaedic wheelchair for a disabled young man who would otherwise be immobile. Often, the funding raised in this way is matched with funds raised by Revive Charity Shop. We are aware of the potential problems caused by special collections for specified purposes and are always careful to ensure that donors know that any excess received will be applied to our general fund. For this reason, the annual report does not separately account for special collections.

Details of such grants and gifts are included elsewhere in the annual report. Details of gifts to individuals have deliberately been kept anonymous in order to respect the privacy and dignity of the recipients. Please contact the trustees if further information is required.

Child Protection Policy

At the time of this report's preparation, as there were no children or vulnerable adults in the church, the need to update our existing policy has been less pressing. Nevertheless, we continue to take advice from Thirtyone:eight (safeguarding body) regarding the most appropriate response to honour our safeguarding responsibilities and to ensure the well-being and safety of any children or vulnerable adults who may become involved with us.

Investments policy

The trustees' policy is to hold money on deposit where appropriate. The charity's assets are currently invested entirely in secure FSCS registered banks with the contingency fund having been moved to Kingdom Bank early in this financial year to secure a better rate of interest.

Reserves policy

Filton Community Church has no major capital assets and no financial commitments other than the Revive leases and routine recurring expenditure, which can be met from recurring income. The cash flow is kept under constant review and experience has shown that our income sources are reliable. The charity is therefore far less exposed to many of the risks faced by other charities or businesses. Our annual income generally exceeds our committed expenditure, which has enabled us to be generous with our grant-making policy although the drop in Revive Charity Shop profits due to Covid-19 related closures has forced us to reduce the sums given away this year. However, we have accumulated a reserve to enable us to pursue potential capital projects, which are considered from time to time.

Sufficient bank balances are generally maintained to meet obligations falling due within the next three months.

Our main risks relate to people. If we were to lose a number of key individuals (whether paid or volunteers), it could be very hard to replace them. However, we have seen that God has supplied our needs over the years and we trust that He will continue to do so. We maintain insurance policies in relation to damage to buildings, contents and to both employees and the general public, as well as in respect of business continuity risks for Revive.

Our business continuity for Revive was impacted heavily by the Covid-10 pandemic, which resulted in the shop being closed for a total of 28 weeks, the vast majority of which occurred during the accounting year in question. This led to an inevitable drop in Revive income as the shop was unable to trade. We were therefore extremely thankful for both national and local support initiatives in the form of small business support grants and the 80% contribution towards our employee salaries offered by the furlough scheme. These funds enabled us to retain our loyal employees and helped us to cover our continuing business overheads for the premises until such time as we were able to re-open safely.

Trustees' report on the year

Background and history

Filton Community Church started in April 2000 with 11 adults, 1 young person and 3 small children.

We originally started meeting in the living room of Tony and Jan's home before moving to the Scout Hut in Nutfield Grove, followed by two years at Filton Community Centre. In September 2003, we moved to Shield Road Primary School where we remained until the summer of 2018. It was at this stage that we moved our current Sunday meeting venue to the nearby Stoke Gifford Baptist Church. *To reflect this new meeting location and our desire to serve the community in the immediate locality of the venue, we have incorporated Stoke Gifford into the name of the church to become "Filton and Stoke Gifford Community Church".*

We sought to establish the young church on some key principles and we sought to embody this in a statement of the vision for our church which seeks to be **God Centered, People Empowering and Purpose Driven**. This statement encapsulates core values that we have continued to pursue since the church was established.

Ministries which continued and developed during the year include:

- The 'North Bristol Foodbank' continues as a major involvement for the church. With the advent of the pandemic, the demand for emergency food supplies to people in crisis rose dramatically over this year. Both Filton Community Church and Ebenezer Evangelical Church (another local church) have the right, via the Foodbank's trust deed, to appoint up to 3 trustees. A further 3 trustees can also be appointed by the trustees of the Foodbank. As a consequence, Filton Community Church retains significant influence over the Foodbank as well as providing volunteers.

- We are privileged to have people in our church from, or currently living in, a range of countries including South Korea, Sri Lanka, Nigeria, Tanzania and Malawi. This has enabled us to forge links with these countries. We have now supported ministries in or associated with these countries for a good number of years. The largest financial relationship is with Logos Church in Sri Lanka, which works extensively with communities of tea plantation colonies in the Hatton area. Logos Church works to relieve poverty, particularly amongst families and the elderly, with associated provision of both physical and spiritual support. Logos Church is always willing to provide us with a breakdown of its expenses and offer updates and examples of its ongoing projects.

Although we use the term “member” in this report, as a church, we have decided against having a formal “membership” which can often be meaningless. Instead, our emphasis is on encouraging individuals to ‘partner’ with us – as demonstrated by faith in action.

Revive Charity Shop was opened in May 2002 as a bridge with the local community and in response to God’s leading. It has proved to be very successful and in previous years has generated a healthy surplus. It has established a reputation as a cornerstone of the local community. We have had the privilege of giving away £6402* (previous year £9434) over the past year, bringing the total giving by Revive since opening over 17 years ago to just over £281000 as at 30 April 2021 (see note 8 for more details).

*(*above figure does not include separate gifts of an additional £1500 made by Filton Community Church)*

Revive Charity Shop operates from two adjacent properties. Both have historically been subject to leases. At the time of preparing this report, the leases for both 555 and 557 Filton Avenue (shop and office above) had reached their term and new rates were agreed with the landlords with a one year extension rather than the usual three due to the trading uncertainties resulting from the pandemic. A three-month break clause was also agreed with the landlords to allow all parties to terminate the agreement pending future Covid-related trading developments.

Comments on our charitable objects and the public benefit requirement

All of the trustees have read and had regard to the Charity Commission guidance on “the advancement of religion for the public benefit” and “Charities and Public Benefit”. We have borne this in mind when planning our activities for the year.

As a church, our objects include the advancement of the Christian faith. We have sought to achieve this through regular public worship and Bible teaching meetings on Sunday mornings, through encouraging our members to live out the principles described above and taught on Sundays, and through other activities which build bridges with people who would not otherwise associate themselves with the church.

More specifically:

- Our members are encouraged to talk openly about their faith with others;
- Revive Charity Shop is a bridge with the local community; a demonstration of Christian love in action and provides a range of benefits to the community;
- Our church employees and members provide practical advice and support to members of the wider community
- We aim to use most of our surpluses from Revive to support other charities or charitable causes consistent with our objects. Most frequently, grants are made in connection with relief from poverty;
- We get involved in community projects. For example, we remain closely involved with North Bristol Foodbank. In addition to appointing trustees, some of our fellowship volunteer for the Foodbank. With the advent of the COVID-19 crisis in the Spring of 2020, we were forced to close the Foodbank outlet and move our food stocks to an alternative outlet as we were unable to comply with social distancing measures to protect our volunteers and clients from the virus. This occurred alongside a general restructuring of the Foodbank

operations to meet social distancing and quarantine requirements with a move towards home delivery of food packages

- We support the advancement of education generally, by providing educational resources to local schools and have had the opportunity to help one school by providing a "Prayer Space" resource facilitated by members of the church. We use opportunities such as Revive and Foodbank to demonstrate and talk about God's love for people.

Revive is a major part of the church's ministry and is run by paid and voluntary team members. Revive sells goods donated by the Community it serves and uses some of the surplus to provide a resource to the local community and those with life-disrupting problems.

The extended periods of business closure throughout this past year have led to a considerable drop in income and profit, thereby impacting our ability to make as many charitable gifts as in previous years. Even in the weeks and months that we *have* been able to open, trading opportunity has been reduced by the need to provide greater physical spacing, meaning fewer goods on display for sale and fewer trading hours in the week. In order to meet requirements for the quarantine and management of donations coupled with an enhanced cleaning regime, we reduced trading hours to protect customers and staff in the best manner possible. We are grateful for the continued efforts of staff and volunteers who adapted extremely well to the new systems and processes and we have been encouraged to hear from returning customers how much they had missed our presence in the local community during the times of closure.

Relationships with other charities

As noted above, we have a close relationship with North Bristol Foodbank.

Filton Community Church does not have any other formal relationships with other charities, organisations or churches. However, we do have a number of informal relationships, including:

- Muller Foundation
- Ebenezer Church, Horfield
- Stoke Gifford Baptist Church, Bristol
- Crisis Centre

Financial Review of the Year

Total income from donations to the church was down by roughly 30% compared to the previous year, but broadly in line with income from 2018-19.

We also note that the church income is largely dependent on a small number of individuals. Typically, over half of the income comes from a few individuals. As such, members leaving the church can have an appreciable impact on our income.

Where possible, these planned gifts are made tax efficiently via Stewardship or the Charities Aid Foundation.

The income generated by Revive Charity Shop in our limited trading over the financial year fell significantly to £29826 (prior year: £61527) in the context of an increasingly challenging trading environment in general and particularly in the immediate locality. The main reason was business closure due to Covid restrictions but we must also consider increased local competition from other low-priced shops in the Filton area, including the opening of another new, larger, local charity shop in a prime location, coupled with a general downturn in the retail sector.

In the light of these challenges, we have sought to reduce costs and overheads wherever possible, to ensure value for money. This has included a complete overhaul of our phone and broadband provision, which succeeded in reducing total ICT costs by around 50 per cent over previous years. Ironically, the benefits of this move to a fixed-price contract were less obvious as the ICT equipment experienced far less use due to business closures. We continue to review our cost base to investigate further potential savings. The drop in shop revenue was partly offset by reduced costs for utilities and consumables although upon re-opening, additional costs were incurred for PPE, cleaning and safety measures. Other overheads remained broadly the same as for previous years.

Church income was reduced as a result of Covid-related changes to employment status but also offset to some extent by not paying for building rental for our Sunday meetings as we moved online and no longer requiring liability insurance for the period when we were unable to meet in person. On balance, this left the church in a better financial situation than would otherwise have been the case, so the trustees decided to use some "surplus" from church funds to give to charitable causes, especially in the light of reduced charitable donations made from Revive profits.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclose and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records, which 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 Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report and accounts was adopted by the trustees on 30th December 2021



S.P. Rank
30 December 2021

Independent Examiner's Report to the Trustees of Filton Community Church (FCC)

I report to the trustees on the examination of the accounts of Filton Community Church (FCC) for the year ended 30th April 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 2011 Act and in carrying out my examination, I have followed the 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.

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.

Signed: Caroline Halhead

Caroline Halhead
FMAAT

12 Sunridge, Downend, Bristol, BS16 2RY

Insert date. 30/12/21

Statement of financial activities

	Unrestricted fund	
	30 April 2021	30 April 2020
	£	£
Church voluntary donations (gross)	15788	24938
Revive charity shop	29826	61527
COVID-19 small business grants	18862	20000
*HMRC furlough payments	17810	0
Total income	82286	106435
Resources expended		
Church expenses (Note 5)	11519	15148
Revive expenses (Note 6)	49741	51985
Total gifts made by Revive + FCC (Note 8)	7902	12384
Total expenditure	69162	79517
Net incoming resources	13124	26918

*The £17810 received from HMRC as employee furlough payments also includes a payment of £3532 relating to furlough at the end of the previous accounting year but this sum was not received until May (start of the current accounting year) due to delays in the rollout of the scheme.

Statement of assets and liabilities

	30 April 2021	30 April 2020
	£	£
Fixed Assets		
Assets retained for Charity's own use (note 2)	2024	3036
Current assets		
Cash at bank and in hand	94562	80010
Net assets	94562	80010
Represented by total charity funds	94562	80010

The financial statements on the following pages were approved by the trustees on 30 December 2021 and signed on their behalf by:



S.P. Rank

Notes to the annual report

Note 1: Accounting policies

In preparing the accounts, the following accounting policies have been complied with:

- a) The accounts have been prepared on a cash accounting basis. No accruals are maintained.
- b) Separate sub-categories of the general fund are maintained for designated funds related to Revive and the church's general income. A separate reserve is also maintained for any restricted funds if they arise but no formal cash reserve is held. There are no capital endowment funds.
- c) Whilst the charity benefits from substantial donations of time by volunteers, any attempt to quantify the value of this time would be inherently unreliable. Therefore the income and expenditure in the accounts do not include this time.
- d) Whilst fixed assets are not consistent with cash accounting, a fixed asset register is maintained. Fixed assets are shown on the statement of assets and liabilities and a separate equal and opposite reserve is maintained to ensure the balance of the statement of assets and liabilities. All assets costing more than £500 are capitalised. Depreciation is charged on a straight line basis over 3-5 years, with a full year's charge in the year first used. However, as the cost of the fixed asset is also charged to the income statement, the depreciation is booked to the fixed asset reserve and not to the income statement.
- e) The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Note 2: Assets retained for charity's own use

	Church equipment £	Revive equipment £	Total £
Cost			
At 1 May 2020	9063	23341	32404
Additions	0	0	0
Disposals	0	0	0
At 30 April 2021	9063		
Depreciation			
At 1 May 2020	(9063)	(20305)	(29368)
Charge for the year		1012	1012
Disposals			
At 30 April 2021	9063	21317	30380
Net book value			
At 1 May 2020	0	3036	3036
At 30 April 2021		2024	2024

Note 3: Sources of income

Income is received from several different sources. The main source of income during the year was Revive but this income is designated in its use. The income received can be summarised as follows:

	30 April 2021	30 April 2020
	£	£
Regular bank standing orders*	14789	23230
Sunday collections and ad hoc gifts	1000	1708
Revive Charity Shop takings	29826	61527
COVID-19 small business grants	18862	20000
HMRC furlough payments	17810	0
Bank interest	137	59
Total	82424	106524

*Gross figure including reclaimed Gift Aid before deduction of admin. fee recorded as an expense (note 5)

Note 4: Employee costs

	30 April 2021	30 April 2020
	£	£
Salaries (including payroll bureau fees)	36336	34142
Employer's NI and statutory pension costs	777	777
Total	37113	34919

Employee costs are allocated between church expenses, Revive expenses and church ministries below. No employees earn more than £60000. Payroll bureau costs were higher this year due to a small increase in general fees plus the additional administrative charges for administration of HMRC furlough claims on our behalf.

The shop manager continued to work on a part-time basis for the year in question.

Note 5: Expenses – Church expenses

	30 April 2021 £	30 April 2020 £
Church leader	10716	10716
Hall rental – Shield Road School & S.G.B.C.	0	2216
Stationery, Materials, books	0	24
Computer and sound equipment	0	0
Child/teen ministry	0	0
Child safeguarding (Thirtyone:eight subscription)	129	132
Small equipment & materials	0	18
Church catering (including Alpha course in 2019-20)	0	265
Insurance	0	224
Copyright licences	162	157
Evangelical alliance annual subscription	60	60
Preaching fees and costs	0	650
Website & related subscription costs	86	110
Independent examiner costs	0	0
Other expenses incl. pastoral meals	0	91
Stewardship Gift Aid & handling administration fees	366	485
Total	11519	15148

Note: There are no church expenses which relate to fundraising. However, the Revive expenses could be viewed as fundraising trading.

Note 6: Expenses – Revive

	30 April 2021 £	30 April 2020 £
Rents	17092	17092
Telephone and broadband	95	1295
Security and fire safety	535	513
Rates	0	0
Heat and light	790	2324
Water and sewerage	186	285
Recycling & waste disposal	1100	2400
Wages (Trustees –see Note 9)	4630	4630
Wages (other including all payroll bureau fees)	20990	18796
Employer contribution to NEST pensions	777	777
Repairs, maintenance and improvements	236	327
Cleaning	130	90
Insurance	669	652
Gift Aid system (Merlin software)	360	360
Shop fittings, displays & refurbishment	264	1065
Fixed assets and equipment	0	0
Shop sundries	65	134
Other shop costs	47	190
Postage and stationery (incl. E-bay)	283	351
ICO registrations (data protection)	80	0
iZettle credit card handling	252	314
Christmas gifts to team	0	375
PPL/PRS music licence	157	0
Covid-safe requirements	1033	0
Bank fee (refund)	-30	15
Total	49741	51985

Note 7: Lease obligations

Both shop premises reached the end of their term this year. New leases were agreed with both landlords but for a period of one year rather than the previous three. The new agreements also incorporated a three-month break clause on both sides due to the uncertainties of future trading in the prevailing context. In practice this means that, if necessary, we can terminate the leases by giving three weeks' notice to the landlords. As such, our liabilities from lease obligations have been reduced significantly, whilst retaining our ability to trade:

	30 April 2021 £
Within three months	4450
Total	4450

There is no rent obligation for our hiring of Stoke Gifford Baptist Church as there is no lease agreement, so the arrangement can be terminated at very short notice, as proved to be necessary this past year.

Note 8: Gifts and grants made by Revive and FCC

Details of recipient	30 April 2021 £	30 April 2020 £
Ministries funded by FCC		
Open Doors	1200	1200
Crisis Centre	0	0
Family support to individuals	0	1600
Covid-19 support to Stoke Gifford Baptist Church	100	150
Merlin Housing support to individual in need	200	0
Total	1500	2950
Long-term and one-off recipients, including third-party projects benefitting the local community and people with life-disrupting problems – funded by Revive		
Logos church, Sri Lanka	*5782	5079
Korean Youth Conference	0	1000
Bridge Trust (India)	620	2400
Shield Road School	0	300
Family support to individuals	0	575
Other	0	30
Total	6402	9434
TOTAL DONATIONS & GRANTS RELEASED	7902	12384

* The total gifts to Logos Church, Sri Lanka amounted to £5782 for the accounting year in question but £1016 of this sum (payments made in March & April 2021) were not recorded in expenses until May 2021 (start of new accounting year) due to the business closure and inactivity owing to the Covid-19 lockdown.

Note 9: Related party transactions

The trustees and their close relatives or dependents are 'related parties' and we are required to disclose transactions during the accounting period with such individuals. The Charity Commission has agreed that the Trust Deeds will enable us to employ trustees where appropriate.

As the main purpose of Revive is as a bridge between Filton Community Church and the local community, it was essential to employ only people who shared a commitment to that vision. During the year, we employed Becky Mudd part time as shop manager and Jan Matthews continued to work in the shop on a part-time basis. Total wages to Becky Mudd were £19809 (pro rata) + employer Nest pension contributions. Total wages paid to Jan Matthews amounted to £4630.

No payments or expenses were paid to any other trustees for their role as trustees, nor were any payments made to associates or related parties during the year.

Note 10: Contingent liabilities

The trust operates Revive Charity Shop from leased premises. When the lease expires, there is an obligation to return the premises to the landlord in equivalent condition to when the lease commenced. We generally consider that we maintain the building in a better state of repair than when we entered into the lease. However, there have been some alterations which would need to be reinstated. From advice received, we have estimated the current reinstatement costs to be approximately £1500.