

## North Tendring Christian Initiatives

Trustees' Report and Accounts  
for the year ended 31<sup>st</sup> August 2021

## **North Tendring Christian Initiatives**

Report of the Trustees  
for the period to 31 August 2021

### **Trust Information**

#### **Status**

North Tendring Christian Initiatives (NTCI) is a Charitable Incorporated Organisation (CIO) that was set up on 24<sup>th</sup> February 2015 and registered with the Charity Commission (registration number 1161372).

NTCI operates under the two operational names of Peninsular Youth Ministries (PYM) and The Hub.

#### **Trustees**

Revd. Laura Garnham	Temporary Chair until September 2020 resigned September 2021
Michael Dew	
Malcolm Westwood	
Revd. Tom Osborn	Chair from September 2020
Canon Margaret Shaw	

#### **Registered Address**

Modena  
Station Road  
Gt Bentley  
Essex CO7 8LJ

#### **Hon. Treasurer**

Anna Sallis

#### **Independent Examiner**

John Dobner

## **North Tendring Christian Initiatives**

Report of the Trustees (*continued*)  
for the period to 31 August 2021

### **Object**

The object of the CIO is to advance and practice the Christian religion for the public benefit in accordance with the Basis of Faith contained in the Appendix to this Constitution (Apostles Creed) by:

- (1) offering a resource of trained youth workers to the schools, youth groups, churches and other organisations in North East Essex and the surrounding area;
- (2) providing a safe meeting place in Manningtree that will be open to all teenagers living in Manningtree and the surrounding area;
- (3) providing a facility in Manningtree through which visitors can obtain access to support, information, advice, Credit Union facilities and similar services;
- (4) providing money management courses and other services as need may arise within Manningtree and the surrounding area.

### **Organisational Structure**

NTCI has two operations, Peninsular Youth Ministries (PYM) and The Hub, both of which are registered with the Charities Commission.

NTCI has a Board of Trustees that meets once every three to four months to discuss the mission, the image, the administration and the financial position of the organisation. The work for the running of the NTCI is delegated under operational procedures to a management committee. The committee members are appointed from clergy and lay people from the churches of North Tendring.

There is also delegation to the Treasurer who is responsible for banking, for keeping the accounting records and for financial matters generally. Online banking transactions need to be authorised by any two people drawn from nominated Trustees and officials. Cheques over the value of £100 require two signatures.

In January 2020, CAF bank announced an increase in the bank fees for maintaining current accounts with them. The Trustees agreed that we would reduce down to one bank account and ensure that transactions for the Hub or PYM activities are identified and accounted for separately. All donors paying in to the bank accounts were advised of the new arrangements and invited to review their giving and move their standing order to the new bank account. They were also appraised of the review of the Trust's activities and invited to submit any comments or suggestions as to the future of the Trust.

### **Support**

Support for the work of PYM continued to be ecumenical, with churches of almost every denomination across North Tendring being involved through the participation of members of the clergy and through the support of many lay people, in a variety of ways.

## **North Tendring Christian Initiatives**

Report of the Trustees (*continued*)  
for the period to 31 August 2021

### **Trustees and Officers**

The chair passed from to Rev'd Laura Garnham to Rev Tom Osborn in September 2020.

### **PYM Operational Report**

The difficult decision was made to make the youth workers redundant at the end of January 2021. This was in part due to the Covid restrictions impact on youth work and the decision made by the Trustees to take some time to re-envision the future of the Trust and the youth work provision.

### **The Hub Operational Report**

During the last 12 months living with the Covid pandemic and adjusting to life with restrictions and government regulations has resulted in many activities being suspended or halted. The Credit Union was deemed to be an essential service and was allowed to remain open through the various lock downs and restrictions.

### **Risk Analysis**

It is one of the responsibilities of the Trustees to ensure that all reasonable action is taken to assess the operational and other risks that may arise and to minimise them. Accordingly, NTCI's overall risk analysis is reviewed periodically and operational procedures are in use to minimise risk and to require risk analyses to be carried for all events and activities in both operations. This has been reviewed in light of the global pandemic especially regarding the use of the Hub. All schools work was stopped whilst the schools shut between end of March and beginning of September 2020.

## **North Tending Christian Initiatives**

Report of the Trustees (*continued*)  
for the period to 31 August 2021

### **Accounting Records**

Each operation, PYM and The Hub, is separately funded and separate accounting records are kept of income and direct costs. There is some common administration but these costs are minimal so an apportionment of the common administrative costs is unnecessary.

### **Basis of Accounting**

These accounts have been prepared on an accruals basis.

### **PYM Financial Review**

Expenditure was £6,369 (2019/20: £16,560) the majority of which related to the Youth Workers' salaries and expenses. As the Youth Workers were made redundant in January 2021 the expenditure is much lower this year. Income in 2020/21 was £3,739 (2019/20: £11,469). Donations are reduced due to the invitation to donors to review their giving and move their donation to the new bank account (see relevant section in Organisational Structure). We continued to claim the Government grant to cover the salary of any workers that had to go into furlough due to the COVID-19 pandemic. This grant tapered off and became flexible as the pandemic continued. The Trustees agreed to continue to make up the salaries to 100% until the youth workers were made redundant in January 2021. The grant received totaled £363 compared to £4,784 in 2019/20. The reserves stand at £5,162 (2019/20: £7,792).

### **The Hub Financial Review**

The financial reserves of The Hub as at 31 August 2021 were £135,608 (2019/20: £134,440). Of this, £120,000 is the property reserve which reflects the value of the Hub premises. The remaining £15,608 represents the general fund balance.

General income during the period was £3,424 (2019/20: £4,957). The income received consisted of contributions from other local churches and individual donations. All gift aid due is included in the accounts.

General expenditure during the period was £2,256 (2019/20: £2,478, the expenditure represents the operating costs of running the Hub with some maintenance works. The local Council waived all business rates charged between 1 April 20 to 31 March 21 because of the global pandemic.

### **Reserves**

The Trust aims to have funds to cover a year of the PYM youth workers' salaries. In January 2021 the youth workers were made redundant. Unavoidable expenditure that must be covered includes insurance, standing charges and maintenance of the Hub premises.

## **North Tendring Christian Initiatives**

Report of the Trustees (*continued*)  
for the period to 31 August 2021

### **Statement of Trustees' Responsibilities**

Charity law requires the Trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Charity and of the profit and loss of the Charity for the period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make adjustments and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 accounts comply with the requirements of the Charities Act. 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. The Trustees confirm that the accounts comply with current statutory requirements and those of the Charity's Trust Deed.

Approved by the Board of Trustees and signed on behalf of the Trustees by

**Rev Tom Osborne**  
**Chair and Trustee**

## **North Tendring Christian Initiatives**

### **Report of the Independent Examiner to the Trustees of the North Tendring Christian Initiatives CIO**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> August 2021, which are set out on pages 8 to 13.

#### **Respective responsibilities of the Trustees and the independent 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

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

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

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

John Dobner  
Foxes' Farm  
Wrabness  
Manningtree  
Essex

Date of signature

## North Tending Christian Initiatives

### Statement of Financial Activities for the year ended 31 August 2021

		31/08/2021			31/08/2020
	Notes	PYM £	The Hub £	Total £	Total £
<b>Incoming and endowments from:</b>					
Donations and legacies	2	3,739	3,423	7,162	15,540
Charitable activities	3	0	0	0	0
Other trading activities	4	0	0	0	855
Investments	5	0	1	1	30
Other	6	0	0	0	0
<b>Total incoming resources</b>		<b>3,739</b>	<b>3,424</b>	<b>7,163</b>	<b>16,426</b>
<b>Expenditure on:</b>					
Raising funds	8	0	0	0	452
Charitable activities	9	6,313	2,199	8,512	18,467
Other	10	56	57	113	120
<b>Total resources expended</b>		<b>6,369</b>	<b>2,256</b>	<b>8,625</b>	<b>19,039</b>
<b>Net income/(expenditure)</b>		<b>(2,630)</b>	<b>1,168</b>	<b>(1,462)</b>	<b>(2,613)</b>
Transfer between funds		0	0	0	0
<b>Net movement in funds</b>		<b>(2,630)</b>	<b>1,168</b>	<b>(1,462)</b>	<b>(2,613)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		7,792	134,440	142,232	144,845
<b>Total funds carried forward</b>		<b>5,162</b>	<b>135,608</b>	<b>140,770</b>	<b>142,232</b>

All gains and losses in the period are included above; accordingly, a statement of total realised gains and losses has not been prepared.



## North Tending Christian Initiatives

### Balance Sheet

as at 31 August 2021

		31/08/2021			31/08/2020
	Notes	PYM £	The Hub £	Total £	Total £
<b>Fixed assets</b>					
Tangible assets	13	0	120,000	120,000	120,000
<b>Current assets</b>					
Debtors		35	185	220	110
Cash at bank and in hand		5,127	15,423	20,550	22,122
		5,162	15,608	20,770	22,232
<b>Current liabilities</b>					
Creditors		0	0	0	0
<b>Total assets less current liabilities</b>		5,162	15,608	20,770	22,232
<b>Creditors falling due after one year</b>		0	0	0	0
<b>Total net assets/liabilities</b>		<b>5,162</b>	<b>15,608</b>	<b>20,770</b>	<b>22,232</b>
<b>Funds</b>					
Unrestricted general fund		5,162	15,608	20,770	22,232
Capital fund		0	120,000	120,000	120,000
<b>Total funds</b>	15	5,162	135,608	140,770	142,232

The notes on pages 10 to 13 form part of these accounts.

Approved by the Trustees and signed on behalf of the Trustees by:

**Rev Tom Osborne**  
**Chair and Trustee**

# North Tending Christian Initiatives

## Notes to the Accounts

For the year ended 31 August 2021

### 1. Accounting Policies

#### ***Basis of Preparation of Accounts***

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) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The Hub and Peninsular Youth Ministries (PYM) operations are regarded as separate, each with its own purpose, its own image, its own funding, its own direct costs and its own bank accounts. Separate accounts are kept for all but common administrative costs which are minimal and no apportionment is necessary.

#### ***Incoming Resources***

Income is recognised in the period in which the Trust is entitled to receipt and the amount can be measured with reasonable certainty.

Some donations are made in response to a request for finance to fund a particular activity, but without them being restricted to that purpose. These are included in the appropriate category under Voluntary Income and are not deducted from the cost of the activity for which donated.

#### ***Resources Expended***

Expenditure is recognised when payment is made and is analysed as follows:

- costs of generating funds comprise the costs associated with attracting voluntary income and the costs of income generation;
- charitable expenditure comprises expenditure including direct staff costs attributable to the Trust's charitable activities; and
- governance costs are administrative, insurance and secretarial costs and those arising from compliance with constitutional and statutory requirements.

#### ***Funds***

Unrestricted funds are available to the NTCl to carry out its charitable objectives.

Restricted funds are funds that have restrictions imposed by donors and can only be applied for the particular purposes specified by the donors.

## North Tendring Christian Initiatives

### 2 Donations and legacies

	31/08/2021			31/08/2020
	PYM	The Hub	Total	Total
	£	£	£	£
Grants Receivable (see note 7)	363	0	363	4,784
Donations and Gifts - Individuals	1,688	2,351	4,039	6,105
Gift Aid on Donations and Gifts	422	572	994	1,475
Donations and Gifts - Churches	1,266	0	1,266	2,565
Donation from Other Organisations	0	500	500	611
	<u>3,739</u>	<u>3,423</u>	<u>7,162</u>	<u>15,540</u>

### 3 Charitable Activities

There was no income from charitable activities during the period.

### 4 Other trading activities

There were no fund raising income activities in the year:

	31/08/2021			31/08/2020
	PYM	The Hub	Total	Total
	£	£	£	£
BBQ, Quiz n chips	0	0	0	750
Annual Service	0	0	0	0
Other Income (sale of refreshments)	0	0	0	105
	<u>0</u>	<u>0</u>	<u>0</u>	<u>855</u>

### 5 Investments

	31/08/2021			31/08/2020
	PYM	The Hub	Total	Total
	£	£	£	£
Bank interest received	0	1	1	30

### 6 Other

There was no other income in the year.

### 7 Grants Received

A breakdown of the grants received in 20/21 as per note 2

	31/08/2021			31/08/2020
	PYM	The Hub	Total	Total
	£	£	£	£
<b>Unrestricted</b>				
Gov't Furlough Grant	363	0	363	4,784
	<u>363</u>	<u>0</u>	<u>363</u>	<u>4,784</u>

## North Tending Christian Initiatives

### Notes to the Accounts (continued)

#### 8 Raising Funds

	31/08/2021			31/08/2020
	PYM	The Hub	Total	Total
	£	£	£	£
BBQ, Quiz n chips	0	0	0	452
Other (sale of refreshments)	0	0	0	0
	0	0	0	452

#### 9 Charitable Activities

	Youth workers	Admin	Operational costs	Total
	£	£	£	£
<b>2021</b>				
PYM	6,313	0	0	6,313
The Hub	0	129	2,070	2,199
	6,313	129	2,070	8,512
<b>2020</b>				
PYM	15,645	403	0	16,048
The Hub	0	177	2,242	2,419
	15,645	580	2,242	18,467

#### 10 Other

The Other expenditure relates to banking fees.

#### 11 Employee Information

Two part-time paid youth workers were employed until January 2021 at the National Living Wage rate. Their total remuneration amounted to £6,096 (2019/20: £14,501). There were no pension contributions.

#### 12 Trustees Remuneration and Related Party Transactions

The Trustees receive no remuneration for acting as Trustees and no expenses were submitted.

## North Tending Christian Initiatives

### 13 Tangible assets

As per the requirements under the SORP, the historic cost of the Hub is shown.

### 14 Analysis of Funds

#### Unrestricted Funds

##### General Fund

	PYM	The Hub	Total
	£	£	£
As at 31 August 2020	7,792	14,440	22,232
Income	3,739	3,424	7,163
Expenditure	(6,369)	(2,256)	(8,625)
Transfers	0	0	0
As at 31 August 2021	5,162	15,608	20,770

##### Property Fund

	PYM	The Hub	Total
	£	£	£
As at 31 August 2020	0	120,000	120,000
Income	0	0	0
Expenditure	0	0	0
As at 31 August 2021	0	120,000	120,000

<b>Total funds as at 31 August 2021</b>	<b>5,162</b>	<b>135,608</b>	<b>140,770</b>
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