

# **JUBILEE CHURCH SHEPPERTON**

Report of the Trustees and  
Financial Statements  
for the year ended 31 December 2022

**Jubilee Church Shepperton**

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for the year ended 31 December 2022**

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**Jubilee Church Shepperton  
Report of the Trustees  
for the year ended 31 December 2022**

The Trustees present their report with the financial statements of the charity for the year ending 31 December 2022. The financial statements comply with the Charities Act 2011 and 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).

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity name</b>	Shepperton Community Church
<b>Other names the charity uses</b>	Jubilee Church Shepperton Debtscape Shepperton
<b>Registered charity number</b>	1023505
<b>Charity's principal address</b>	The Jubilee Centre Manygate Lane Shepperton Middlesex TW17 9EE

**Names of the charity Trustees who manage the charity:**

Mr T Cowles	
Mr P Elliott	Chair from January 2022, Resigned 31 December 2022
Mrs J Jones	
Mr M McLaren	Resigned January 2022
Mr C Satterthwaite	Appointed 24 April 2023, Chair from 24 April 2023
Mr M Stevens	Chair Resigned 17 January 2022
Mr C Uzo	Resigned January 2022
Mr D Webb-Peploe	Resigned 1 October 2022

**Principal Bankers**

Santander  
Corporate Account Management  
8<sup>th</sup> Floor East  
Admin Block  
Bridle Road  
Bootle  
Merseyside, GIR 0AA

**Solicitors**

Graham Pearce  
Pearcelegal  
2 The Square  
Solihull  
West Midlands, B9 1RB

**Independent Examiner**

L A Evans BSc FCA  
Stewart & Co Chartered Accountants LLP  
Knoll House  
Knoll Road  
Camberley, GU15 3SY

**Jubilee Church Shepperton  
Report of the Trustees  
for the year ended 31 December 2022**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **The Charity**

Shepperton Community Church was registered under a Deed of Trust on 7 July 1993 with the registration number 1023505 originally with the name Shepperton Christian Fellowship. The name Shepperton Community Church was adopted in April 1995. In the autumn of 2009, the Charity Commission approved the use of the working name Jubilee Church Shepperton and in October 2012 approved the additional working name of Debtscape Shepperton. The Deed of Trust was amended with a Supplemental Deed of Trust on 1 October 2013. Jubilee Church Shepperton is part of Commission, a Sphere of the Newfrontiers family of churches, and a member of the Evangelical Alliance.

### **Recruitment, induction, and training of new Trustees**

The Trust Deed specifies that all Trustees are appointed by the Elders. Trustees attend training courses when suitable courses are identified. They also receive copies of the Charity Commission News when they are published.

### **Trust Management**

Within the church the primary decision-making body is the Eldership, and it is the role of the Trustees to implement their policy whilst ensuring that at all times adherence to the requirements of both the Trust Deed and relevant legislation is maintained. The Elders together govern the church, and the Trustees implement the policy decisions of the Elders. Mr D Webb-Peploe and Mrs J Jones are the only remunerated Trustees.

### **Risk management**

The Trustees regularly review the risks associated with the charity. Financially this is achieved by setting an annual budget for unrestricted funds. The Trustees use budget holders for different areas of the church to assist in the budget setting and monitoring process. However, the ultimate responsibility still lies with the Elders and Trustees.

The financial position of the Trust is regularly reviewed by means of the treasurer providing the Trustees and Elders with management accounts of both spend against budget and income figures on a monthly basis. The Trustees have a number of policy documents in place to manage the charity and premises, these are currently being reviewed and updated. General risks are covered with two insurance policies. The first is a general insurance policy designed for churches without premises (in addition Thamesmead School provides insurance cover for the building) which includes Trustees' Liability Insurance which provides a limit of indemnity of £100,000. This insurance policy is with Ansvar Insurance. There is also a Professional Indemnity Insurance policy with Markel International Insurance Company Limited which provides a Professional Indemnity limit of indemnity of £1,000,000 and Management Liability limit of indemnity of £500,000 to cover the work of Debtscape Shepperton. (Although Debtscape closed in October 2021 we are required to hold run off insurance for 7 years)

The Trustees undertake a Health and Safety survey of the premises regularly. We have reviewed the data protection legislation and are registered with the ICO for the work of Debtscape Shepperton and the Church. We have a Safeguarding Lead and Deputy Safeguarding Lead who are both members of the church, and not Trustees. The church continues to be a member of thirtyone:eight. The church continues with its policy of DBS checks for all children and youth workers and for those working with vulnerable adults. There was also a requirement that all Debt Advisors with Debtscape Shepperton were checked. We check all new workers and existing workers; trustees and Elders are rechecked regularly.

Since March 2020 we have experienced the effects of the COVID-19 pandemic. The majority of our income is received by Standing Orders and BACS payments, some income that was previously received via the collection baskets on Sunday mornings moved to being sent by BACS or Standing Orders. Towards the end of 2021 this began to impact on our income as people moved churches following the lifting of restrictions. Trustees therefore took the decision to temporarily reduce the hours of the Lead Elder and Youth and Children's Coordinator by 1 day a week from January 2022 and from June 2022 the Treasurer and Communications Coordinator's hours were also reduced by 1 day a week to reduce staffing costs. Should the situation change further we have sufficient reserves to enable us to continue with our objectives for several months, this is being kept under regular review by trustees.

### **Public Benefit**

We continue to review the activities of the church in order to identify ways in which we can provide a greater service to the community in which it is situated.

Although there has been an impact on our activities since March 2020 the church has continued to provide public benefit in numerous ways which include the following activities: -

- **Jubilees** - is a Mother and Toddler group which is attended by mothers and fathers from the local community who do not attend the church. Jubilees ran with a reduced capacity and pre-booking requirement to manage numbers attending until April 2022 when restrictions were removed.



**Jubilee Church Shepperton  
Report of the Trustees  
for the year ended 31 December 2022**

**Public Benefit (continued)**

- **Alpha courses** - enable non-believers or those on the threshold of faith to learn about issues of faith and to bring their own questions and voice their personal concerns in a non-threatening atmosphere. We ran an Alpha course between April and July 2022.
- **Oak Tree Café** - The church runs a weekly small group for those with mental health issues. It is open to anyone in the local community.
- **Bags of Food** - The church runs a food bank project called Bags of Food. This involves providing people, predominantly families, who are in need with bags of food and hygiene items. This has escalated since the Covid-19 pandemic and we have taken responsibility for the TW17 postcode. The local community has supported this project with significant and regular donations (of both food and finances) throughout the Covid 19 pandemic and now cost of living crisis.
- **Bags of Christmas** - The church has a Christmas Hamper project. Since 2020 this has been rebranded as Bags of Christmas to run alongside Bags of Food. In December 2022 the church gave boxes to about 60 households in need in the local community, these contained food supplies as well as other Christmas treats. We were given food by local schools, members of the church and the community. Local businesses also supplied some donations of food and financial support.
- **Warm Hub** - From January to March 2023 we ran a Warm Hub in the Jubilee Centre. The lounge was open for 3 hours once a week and was open to anyone in the local community.
- **Themba Theatre** - is a children's theatre group. It is open to anyone in the local community. From 1st September 2022 Themba Theatre is no longer part of Jubilee Church Shepperton, their balance was transferred to their own new account in August 2022.

In these ways, the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance issued by the charity Commission in respect of public benefit.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

During the last year, the church has continued to fulfil the objectives of the charity, which are:

- to advance the Christian Religion by proclaiming the gospel of God and His Son, the Lord Jesus Christ, and to preach and teach the Christian Faith.
- to relieve poverty, hardship, and distress in such matter as the Trustees shall from time to time decide.
- to advance education whether of children (above or below compulsory school age) or of adults.

**Significant activities**

These objectives have been achieved by holding regular weekly worship services on Sunday mornings.

Small group meetings take place mid-week, the majority of groups meet in person with a minority preferring to use online means. These give members of the church opportunities to worship God and to be taught the Christian faith. The proclamation of the Gospel to non-believers has been undertaken through the church services, small group meetings, outreach events including a programme of social action and, in particular, through Alpha courses. Alpha courses enable non-believers, or those on the threshold of faith, to learn about issues of faith and to bring their own questions and voice their personal concerns in a non-threatening atmosphere. Bags of Food, has been a significant activity within the local community since 2020.

There are currently six small groups, which give opportunity for members to explore faith further, to develop closer relationships within the church and to provide another forum through which to introduce non-Christian friends to the Gospel. One of these is for young people.

During the last year, the church has continued its activities within the local community.

The Mother and Toddler group (Jubilees) that runs one morning a week at The Jubilee Centre is managed by one of our church members who is a primary school teacher.

The Youth Work continues, and they meet on Thursday evenings and during the service on two Sundays each month.

The church runs a support group for those with mental health issues (Oak Tree Café) and this is open to anyone in the local community.



**Jubilee Church Shepperton  
Report of the Trustees  
for the year ended 31 December 2022**

**Significant activities (continued)**

The church has a Christmas Hamper project (Bags of Christmas), in December 2022 the church gave boxes to about 60 households in need in the local community. We were given Christmas food and luxuries by members of the church, the local community and local schools. Local businesses also supplied some donations of food and money. The boxes consisted of Christmas food and luxuries which the recipients may not have been able to afford. The recipients were mainly referrals from Bags of Food and local schools.

Since March 2020 our Bags of Food project has served as the food bank for the TW17 area. This involves giving people, predominantly families, who are in need bags of food. Food is collected and delivered on a weekly basis with volunteers sorting and packing during the week. Food is given by members of the church as well as the local community with volunteers coming from within the community as well as the church. A local bakery also donates their leftover goods one day a week. Since the beginning of the Covid-19 pandemic, we have seen increased demand and support for this service. This demand is now continuing through the cost of living crisis. Bags of Food receives referrals from local schools, job centres, social services and other agencies. We have also received support in terms of donations of food, money and time from the local community, local groups and businesses which has enabled us to provide food and hygiene items to those in need.

From January to March 2023 we ran a Warm Hub in the Jubilee Centre. The lounge was open for 3 hours once a week and was open to anyone in the local community.

The Trustees agreed to our Lead Elder (Dave Webb-Peploe) taking a year's Compassionate leave from 1st October 2022 until 30th September 2023. It was agreed that he will be paid 50% of his salary during this time. He has also stepped down as a Trustee during this time. Tim Cowles has stepped in as Lead Elder in a voluntary capacity and therefore does not receive a salary for this role.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Jubilee Church Shepperton continues with all the normal church activities as well as those listed as benefits to the community. The Mother and Toddler group (Jubilees) continues to thrive. Oak Tree Café usually has 15 to 20 attendees each week. The church has a Christmas Hamper project (Bags of Christmas), in December 2022 the church gave boxes to about 60 households in need in the local community. The Bags of Food project has been very successful in meeting the needs of people and predominantly families who are in need in the local community by giving them bags of food. The Warm Hub had 7 attendees. The Elders are always looking for new projects that will benefit the community, particularly where social justice is involved.

**FINANCIAL REVIEW**

The largest item of expenditure continues to be Ministry expenses, and these include gifts to visiting preachers. Expenditure on Ministry fees this year has been £64,476 (54.2%) of the church's unrestricted income, mainly salaries for the Lead Elder (Mr D Webb-Peploe), Children's Work Coordinator (Mrs J Jones) and Treasurer and Communications Coordinator (Mrs J Wilsher).

The heading 'Missionary and charitable giving' shows £13,495 (11.3%) of the church's unrestricted income was given to other organisations and individuals for the relief of poverty. The restricted funds under the heading 'Missionary and wider gifts' are specific gifts, which have been given in support of other charities and individuals. The only recipients of the unrestricted gifts were Commission. Commission is a family of churches in the UK and other nations led by Guy Miller and his team. It is passionate about planting churches, equipping the Saints, training leaders, reaching the unreached and caring for the poor with which the charity is associated, and which helps the development of like-minded churches throughout the world. The church spent £364 (less than 1%) of the unrestricted funds on attendance at conferences, training, and outreach.

The premises continues to be a shared facility with Thamesmead School, which is using the main hall as a drama facility during school time, in return for which the land is leased to the charity at a nominal rent and we continue to be able to use the school classrooms rent-free on Sundays.

In addition, to minimise costs and risks associated with the building project, the Trust appointed Jubilee Centre Developments Limited ("JCDL") as the development company to deliver the completed project to the Trust. This company is limited by share capital and registered in England and Wales. Mr D Webb-Peploe is the only director and shareholder. This company is no longer trading, having fulfilled its purpose and contract to the Trust. The church also has a further account known as New Covenant Trust. This account is for the benefit of the members if and when they face financial hardship. It is not a trust fund and is not related to the church's trust funds, and accordingly, has not been included in these accounts.

**Jubilee Church Shepperton  
Report of the Trustees  
for the year ended 31 December 2022**

**RESERVES POLICIES**

The terms of the Trust Deed allow the Trustees to invest monies in stocks and shares or other investments or property. Alternatively, the monies may be left invested on deposit at a bank as the Trustees see fit. The major source of monies that the church has had at its disposal to invest during the last year has been the general funds. In these circumstances the Trustees have invested the money in a deposit account which currently gives the best rate for practical operations.

The church's income reserves policy is to aim to have £10,000 of general funds available to meet current needs.

At the end of the reporting period, the church had £40,159 in unrestricted funds. In addition, the church had restricted funds totalling £496,750 consisting of the building fund of £490,575 the Bags of Food fund of £6,066 and the Christmas Hampers fund (Bags of Christmas) of £109.

**RESPONSIBILITIES OF THE TRUSTEES**

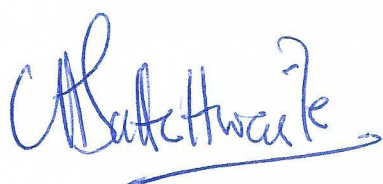
The charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the applicable Charities (Accounts and Reports) Regulations. The Trustees are also responsible for safeguarding the assets of the charity and hence taking all reasonable steps for the prevention and detection of fraud and other irregularities.

**BY ORDER OF THE TRUSTEES**



.....  
Christopher Satterthwaite



**Independent Examiner's Report to the Trustees of  
Jubilee Church Shepperton  
for the year ended 31 December 2022**

**Independent Examiner's report to the Trustees of Jubilee Church Shepperton**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages seven to sixteen.

**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:

1. examine the accounts under section 145 of the 2011 Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
3. to 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 Commission. 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 other than that disclosed below

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 comply with the accounting requirements of the 2011 Act and the regulations made thereunderhave 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

L A Evans BSc FCA  
Stewart & Co Chartered Accountants LLP  
Knoll House  
Knoll Road  
Camberley  
Surrey  
GU15 3SY



**Jubilee Church Shepperton**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	Note	Unrestricted £	Restricted £	2022 Total funds £	2021 Total funds £
<b>INCOME</b>					
Donations and legacies	2	113,123	17,367	130,490	160,263
Income from charitable activities	3	390	13,173	13,563	11,269
Income from other trading activities Other trading activities: Letting		4,328	-	4,328	569
Investment income	4	40	-	40	5
Other income Solar panel – Feed-in tariff	5	1,150	-	1,150	3,509
<b>TOTAL INCOME</b>		<b>119,031</b>	<b>30,540</b>	<b>149,571</b>	<b>175,615</b>
<b>EXPENDITURE</b>					
Expenditure on charitable activities:	6	(111,451)	(59,396)	(170,847)	(193,507)
<b>TOTAL EXPENDITURE</b>		<b>(111,451)</b>	<b>(59,396)</b>	<b>(170,847)</b>	<b>(193,507)</b>
<b>NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>	18	<b>7,580</b>	<b>(28,856)</b>	<b>(21,276)</b>	<b>(17,892)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		-	-	-	-
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward		36,000	525,606	561,606	579,498
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,580</b>	<b>496,750</b>	<b>540,330</b>	<b>561,606</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

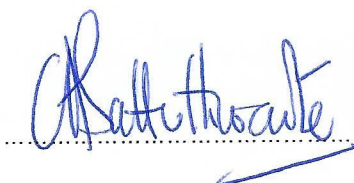
The notes on pages 9 to 16 form part of these financial statements

Jubilee Church Shepperton

Balance Sheet  
as at 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	<u>5,578</u>	<u>490,575</u>	<u>496,153</u>	<u>514,821</u>
<b>TOTAL FIXED ASSETS</b>		<b>5,578</b>	<b>490,575</b>	<b>496,153</b>	<b>514,821</b>
<b>CURRENT ASSETS</b>					
Debtors	16	<u>3,347</u>	<u>-</u>	<u>3,347</u>	<u>2,840</u>
Cash at bank and in hand	20	<u>40,149</u>	<u>6,175</u>	<u>46,324</u>	<u>50,060</u>
<b>TOTAL CURRENT ASSETS</b>		<b>43,496</b>	<b>6,175</b>	<b>49,671</b>	<b>52,900</b>
<b>LIABILITIES</b>					
Creditors falling due within one year	17	<u>(5,494)</u>	<u>-</u>	<u>(5,494)</u>	<u>(6,115)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>38,002</b>	<b>6,175</b>	<b>44,177</b>	<b>46,785</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,580</b>	<b>496,750</b>	<b>540,330</b>	<b>561,606</b>
<b>NET ASSETS</b>		<b>43,580</b>	<b>496,750</b>	<b>540,330</b>	<b>561,606</b>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted income funds	18	<u>43,580</u>	<u>-</u>	<u>43,580</u>	<u>36,000</u>
Restricted income funds	18	<u>-</u>	<u>496,750</u>	<u>496,750</u>	<u>525,606</u>
<b>TOTAL CHARITY FUNDS</b>		<b>43,580</b>	<b>496,750</b>	<b>540,330</b>	<b>561,606</b>

The financial statements were approved and authorised for issue by the Board of Trustees on 26th June 2023 and were signed on its behalf by:





The notes on pages 9 to 16 form part of these financial statements

## Jubilee Church Shepperton

### Notes to the Financial Statements for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES

##### 1.1 General information

The charity is a registered charity in England and Wales and is unincorporated. The Trustees are the members of the church named on page 1. The address of the principal office is The Jubilee Centre, Manygate Lane, Shepperton, Middlesex, TW17 9EE

##### 1.2 Statement of Compliance

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 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### 1.3 Basis of preparation

The objectives of the charity are to advance the Christian Religion, relieve poverty, hardship and distress, and to advance education. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the entity.

Monetary amounts within the financial statements are rounded to the nearest £.

##### 1.4 Preparation of the accounts on a going concern basis

The Trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The Trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements, and they are of the view that the level of reserves will support the charity going forward.

##### 1.5 Significant judgements and estimates

In the opinion of the Trustees, no significant judgements or estimates were made during the preparation of the financial statements that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### 1.6 Income

###### Income recognition

Income is recognised in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

###### Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

###### Donations

Donations are only included in the SoFA when the general income recognition criteria are met.

###### Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

###### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

###### Income from interest

This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.



## Jubilee Church Shepperton

### Notes to the Financial Statements for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES (*continued*)

##### 1.7 Expenditure

###### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

###### Governance and support costs

Support and governance costs incurred are apportioned across the charitable activities on a basis consistent with the use of resources.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

###### Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

##### 1.8 Basic financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial assets held at amortised cost comprise cash at bank and in hand, together with other debtors. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

##### 1.9 Tangible fixed assets

All assets costing more than £1,000 are capitalised and valued at historical cost.

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

Leasehold property	-	2% on cost
Fittings and equipment	-	20% on cost
Solar panels	-	straight line over 15 years

##### 1.10 Taxation

The charity is a registered charity and is exempt under Part 11 of the Corporation Tax Act 2010 on its income and section 256 of the Taxation of Chargeable Gains Act 1992 on its capital gains.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

##### 1.8 Operating leases

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

##### 1.9 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Designated funds represent funds earmarked for specific reasons as decided by the Trustees. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

##### 1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of one year from the date of acquisition or opening of the deposit or similar account.

##### 1.11 Creditors

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

##### 1.12 Pension costs

The charity operates a defined contribution pension scheme. Contributions payable for the year are charged to the SoFA in the period to which they relate.



**Jubilee Church Shepperton**

**Notes to the Financial Statements  
for the year ended 31 December 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Offerings and gifts	90,847	-	90,847	102,059
Income tax recoverable	22,276	-	22,276	22,233
Special collections and support	-	17,367	17,367	35,971
	<u>113,123</u>	<u>17,367</u>	<u>130,490</u>	<u>160,263</u>

In 2021, £35,971 of donation income (analysed to special collections and support) related to restricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Youth, mission development, and other ministries	256	-	256	-
Other charitable activities	134	-	134	-
Bookstall	-	-	-	73
Guest Events	-	-	-	-
Children's Theatre Group (Themba)	-	13,173	13,173	11,196
	<u>390</u>	<u>13,173</u>	<u>13,563</u>	<u>11,269</u>

In 2021, £11,196 of income from charitable activities related to restricted funds.

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Deposit account interest	40	-	40	5
	<u>40</u>	<u>-</u>	<u>40</u>	<u>5</u>

**5. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Solar panel – Feed-in tariff	1,150	-	1,150	3,509
	<u>1,150</u>	<u>-</u>	<u>1,150</u>	<u>3,509</u>

In 2021, all of the other income related to unrestricted funds.

# Jubilee Church Shepperton

## Notes to the Financial Statements for the year ended 31 December 2022

### 6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

#### By Fund

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Missionary and charitable giving	7	14,034	24,302	38,336	42,317
Provision of debt advisory service		407	-	407	2,363
Ministry	8	90,983	13,514	104,497	129,348
Activities	9	6,027	21,580	27,607	19,479
		<u>111,451</u>	<u>59,396</u>	<u>170,847</u>	<u>193,507</u>

In 2021, £51,719 of the total expenditure on charitable activities related to restricted funds.

#### By Activity

	Activities undertaken directly	Support costs	Total Funds 2022	Total Funds 2021
	£	£	£	£
Missionary and charitable giving	37,797	539	38,336	42,317
Provision of debt advisory service	365	42	407	2,363
Ministry	64,476	40,021	104,497	129,348
Activities	18,201	9,406	27,607	19,479
	<u>120,839</u>	<u>50,008</u>	<u>170,847</u>	<u>193,507</u>

### 7. ANALYSIS OF DIRECT EXPENDITURE ON MISSIONARY AND CHARITABLE GIVING

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Commission	11,515	-	11,515	14,511
Mission	1,980	-	1,980	780
Special collections and individual support	-	24,302	24,302	26,511
	<u>13,495</u>	<u>24,302</u>	<u>37,797</u>	<u>41,802</u>

In 2021, £26,511 of the expenditure on missionary and charitable giving related to restricted funds.

#### 7.1 ANALYSIS OF DONATIONS PAID

Analysis	Donations to institutions	Donations to individuals	Total
	£	£	£
Charitable giving	11,515	-	11,515
Relief of poverty	-	26,282	26,282
<b>Total</b>	<u>11,515</u>	<u>26,282</u>	<u>37,797</u>

#### 7.2 DONATIONS MADE TO INSTITUTIONS

Names of institution	Purpose	Total amount of donations paid £
Commission	Charitable giving	11,515
<b>Total grants to institutions in reporting period</b>		<u>11,515</u>

Jubilee Church Shepperton

Notes to the Financial Statements  
for the year ended 31 December 2022

8. ANALYSIS OF DIRECT EXPENDITURE ON MINISTRY

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Trustees' remuneration	39,270	39,270	51,882
Trustees' social security costs	811	811	1,070
Trustees' pension costs	3,142	3,142	4,150
Wages and salaries	11,594	11,594	14,259
Pension costs	912	912	1,128
Travel costs	-	-	108
Telephone	582	582	697
Young people and children	3,099	3,099	1,304
Guest Preachers and Apostolic Oversight	2,099	2,099	1,721
Miscellaneous pastoral	1,899	1,899	994
Publicity and website	704	704	3,987
Conferences, training, and outreach	364	364	90
	<u>64,476</u>	<u>64,476</u>	<u>81,390</u>

In 2021, £nil ministry costs related to restricted fund.

9. ANALYSIS OF DIRECT EXPENDITURE ON ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Children's' Theatre Group (Themba)	-	18,201	18,201	8,315
	<u>-</u>	<u>18,201</u>	<u>18,201</u>	<u>8,315</u>

In 2021, £8,315 of the expenditure on activities related to restricted funds.

10. ANALYSIS OF SUPPORT COSTS

	Missionary and charitable giving	Provision of debt service	Ministry	Activities	Total Funds 2022	Total Funds 2021
	£	£	£	£	£	£
<i>Support Costs</i>						
Heat, light, power, and water	-	-	5,630	1,407	7,037	5,617
Insurance	-	-	872	218	1,090	1,011
Building maintenance and service contracts	-	-	5,605	1,401	7,006	14,477
Equipment maintenance and renewals	-	-	146	36	182	268
Cleaning	-	-	7,618	1,904	9,522	12,419
Depreciation of tangible fixed assets	-	-	14,934	3,734	18,668	18,668
Printing, photocopying and stationery	-	-	565	-	565	1,166
IT subscriptions and sundries	-	-	1,786	-	1,786	2,091
	<u>-</u>	<u>-</u>	<u>37,156</u>	<u>8,700</u>	<u>45,856</u>	<u>55,717</u>
<i>Governance Costs</i>						
Accountancy	296	23	1,573	388	2,280	2,178
Independent examiner's fee	243	19	1,292	318	1,872	1,782
	<u>539</u>	<u>42</u>	<u>2,865</u>	<u>706</u>	<u>4,152</u>	<u>3,960</u>
	<u>539</u>	<u>42</u>	<u>40,021</u>	<u>9,406</u>	<u>50,008</u>	<u>59,677</u>

Of these support costs, £16,893 (2021: £16,893) in relation to depreciation of tangible assets is restricted expenditure.

# Jubilee Church Shepperton

## Notes to the Financial Statements for the year ended 31 December 2022

### 11. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Trustees' remuneration	39,270	51,882
Trustees' pension costs (defined contribution scheme)	3,142	4,150
Depreciation	18,668	18,668
Independent examiner's remuneration:		
Independent examiner's fee	1,872	1,782
Accountancy services	2,280	2,178

### 12. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

Total staff costs were as follows

	2022	2021
	£	£
Wages and salaries	50,680	65,977
Social security costs	995	1,235
Pension costs (defined contribution scheme)	4,054	5,278
	55,729	72,490

Particulars of employees:

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

	2022	2021
	No	No
Ministry	1	1
Treasurer	1	1
Children's work	1	1
	3	3

No employees received employee benefits (excluding employer pension costs) in excess of £60,000 (2021: none).

#### Key management personnel and trustee remuneration

The charity's key management personnel comprise the Trustees. Total employment benefits including employer pension contributions of the key management personnel was £42,412 (2021: £56,032).

Name of trustee	Legal authority	Amounts paid or benefit value			
		2022			2021
		Remuneration £	Pension contribution £	TOTAL £	TOTAL £
Mr D Webb-Peploe	Deed of trust	21,170	1,694	22,864	31,023
Mrs J Jones	Deed of trust	18,100	1,448	19,548	25,008

Mr D Webb-Peploe is remunerated for his work as Lead Elder of the church. Mrs Jo Jones received her salary for her work as our Children's Work Coordinator.

#### Trustees' expenses

Type of expenses reimbursed	2022 £	2021 £
Travel costs	-	108
<b>TOTAL</b>	-	108

During the year, no Trustees were reimbursed expenses incurred in fulfilling their duties (2010: 1).



**Jubilee Church Shepperton**  
**Notes to the Financial Statements**  
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**13. RELATED PARTY TRANSACTIONS**

David Webb-Peploe, a Trustee, received no reimbursed expenses in either year. His wife Ruth Webb-Peploe received payments totalling £1,900 (2021: £500) in respect of running the mother and toddler group.

Jo Jones, a Trustee, was reimbursed expenses of £nil (2021: £108) for travel.

No other Trustees have been reimbursed in respect of mileage expenses during 2022 or 2021.

**14. DEFINED CONTRIBUTION PENSION SCHEME**

During the year, £4,054 of pension contributions were recognised in the SoFA as an expense (2021: £5,278). All of the contributions are allocated to ministry costs and relate to unrestricted funds.

<b>15. TANGIBLE FIXED ASSETS</b>	<b>Leasehold property £</b>	<b>Solar panels £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Total £</b>
<b>COST</b>				
As at 1 January 2022	844,649	15,635	3,665	863,949
Additions	-	-	-	-
<b>As at 31 December 2022</b>	<b>844,649</b>	<b>15,635</b>	<b>3,665</b>	<b>863,949</b>
<b>DEPRECIATION</b>				
As at 1 January 2022	337,181	10,420	1,527	349,128
Charge for the year	16,893	1,042	733	18,668
<b>As at 31 December 2022</b>	<b>354,074</b>	<b>11,462</b>	<b>2,260</b>	<b>367,796</b>
<b>NET BOOK VALUE</b>				
As at 1 January 2022	507,468	5,215	2,138	514,821
<b>As at 31 December 2022</b>	<b>490,575</b>	<b>4,173</b>	<b>1,405</b>	<b>496,153</b>

<b>16. DEBTORS</b>	<b>2022 £</b>	<b>2021 £</b>
Income tax recoverable	1,959	2,067
Prepayments	888	273
Other debtors	500	500
	<b>3,347</b>	<b>2,840</b>

<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022 £</b>	<b>2021 £</b>
Sundry creditors	5,494	6,115
	<b>5,494</b>	<b>6,115</b>

# Jubilee Church Shepperton

## Notes to the Financial Statements for the year ended 31 December 2022

### 18. ANALYSIS OF MOVEMENT IN FUNDS

	Balance 1 Jan 2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 Dec 2022 £
<b>Unrestricted funds</b>					
General fund	36,000	119,031	(111,451)	-	43,580
	<u>36,000</u>	<u>119,031</u>	<u>(111,451)</u>	<u>-</u>	<u>43,580</u>
<b>Restricted funds</b>					
Building	507,468	-	(16,893)	-	490,575
Themba	5,028	13,173	(18,201)	-	-
Bags of Food	13,038	17,330	(24,302)	-	6,066
Food Hampers	72	37	-	-	109
	<u>525,606</u>	<u>30,540</u>	<u>(59,396)</u>	<u>-</u>	<u>496,750</u>
<b>TOTAL FUNDS</b>	<u>561,606</u>	<u>149,571</u>	<u>(170,847)</u>	<u>-</u>	<u>540,330</u>

#### Unrestricted funds

Unrestricted funds are available to be spent for any of the purposes of the charity.

#### Restricted funds

The restricted "Building" fund is made up of collections received from members of the church for the purpose of building the Jubilee Centre.

The restricted "Bags of Food" and "Food Hampers" funds represent amounts donated by members of the church in order to supply food to families in need.

The restricted "Themba" fund represents amounts donated for the purpose of supporting the Themba Theatre run at Jubilee Church. Themba ceased to be a part of Jubilee Church from 01/09/2022.

### 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets/ (liabilities) £	Total £
Unrestricted funds	5,578	38,002	43,580
Restricted funds	490,575	6,175	496,750
	<u>496,153</u>	<u>44,177</u>	<u>540,330</u>

### 20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Unrestricted Fund £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Cash at bank	40,149	6,175	46,324	50,060