

Charity registration Number: 1095786

# **CHALLENGE COMMUNITY CHURCH**

**Receipts and Payments Accounts**

**For the year ending 31 August 2017**

**CHALLENGE COMMUNITY CHURCH**  
**Financial Statements**  
**For the year ending 31 August 2017**

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## **CHALLENGE COMMUNITY CHURCH**

### **Trust Information**

#### **Status**

Challenge Community Church, Hereford, is registered with the Charity Commissioners (No. 1095786) and constituted by a Deed of Trust dated 19 July 2002.

#### **Trustees**

The Charity is administered by the Trustees, who are at the time of signing this report:

Mr S Sully	Mr IJ Cracknell
Mr SWJ Grisman	Mr JGM Erwin
Mr C Over	Mr FD Erwin

Western Counties Trust are custodian trustees to the church premises at 40 Belmont Road,

#### **Elders**

Mr S Sully  
  
Mr C Over  
Mr M Roberts  
Mr FD Erwin

#### **Church Office**

40 Belmont Road  
Hereford  
HR2 7JW

#### **Registered Office**

131 St Peter's Close  
Moreton-on-Lugg  
Hereford  
HR4 8DW

#### **Bankers**

Lloyds TSB  
High Town  
Hereford  
HR1 2AE

## **CHALLENGE COMMUNITY CHURCH**

### **Trustees Report**

### **For the year ending 31 August 2017**

The trustees submit their annual report and financial statements for the year ended 31 August 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (FRS 102) 'Accounting and Reporting by Charities' in preparing their annual report. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 and 12, and comply with the charity's governing documentation, applicable law and the requirements of the SORP.

#### **Constitution**

The charity is an unincorporated charity and is governed by its Trust Deed.

#### **Object of the charity**

To advance the Christian faith, in accordance with the Statement of Doctrines and Practices set out in the Schedule appended to the deed, mainly but not exclusively in the Hereford area.

#### **Structure, governance and management**

The charity is ultimately run by the Trustees. The Trustees have the authority to exercise their powers to further the objects of the charity. The Trustees meet at least once a year but delegate the day to day decision making on the running of the Church to the Elders of the Church, some of whom are also Trustees. The Elders meet formally twice a month to consider the management and pastoral needs of the fellowship.

On 1 January 2017 Mr Steve Sully was appointed as church pastor and is working two days a week for the fellowship.

Every future Trustee shall be appointed by a resolution of Trustees passed at a special meeting. Training is available for Trustees as the need arises.

The Elders take responsibility for the management of risk and have set up a team to identify, assess and mitigate areas of risk.

#### **Objectives and activities**

The church meets every week at 40, Belmont Rd, Hereford. Our objective is to reach out to people in the surrounding community, witness for, teach about, and demonstrate the love of, Jesus Christ and trust and pray that He becomes their own personal saviour. This is undertaken through weekly meetings for teaching and worship; specific evangelistic and outreach events; The Storehouse Ministry (provision of foodstuffs to people in desperate need); jointly supporting a Christians Against Poverty worker; CAP Job Club; Koffee and Kids club; coffee mornings; and various children's ministries.

Gifts to external organisations and individuals are considered by the Elders from time to time on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support. No commitments have been made for long term support.

#### **Related parties**

The Trustees received no remuneration as a result of their office during the year. No Trustee, or other person related to the charity, apart from as detailed in note 7, had any personal interest in any contract or transaction entered into by the charity during the year.

**CHALLENGE COMMUNITY CHURCH**  
**Trustees Report (continued)**  
**For the year ending 31 August 2017**

**Review of developments**

The year is perhaps best described as one of consolidation and preparation.

Steve Sully has been settling into his new role and our other three elders (Malcolm Roberts, Chris Over and Foster Erwin) have been taking on extra responsibilities.

Heather Pyne, appointed as Community Link Worker in September 2016, was diagnosed with cancer early in October the same year and within a couple of weeks of diagnosis became unable to fulfil that role. The elders took the decision to pay Heather her full salary from November 2016 to the end of January 2017 whilst the full extent of the cancer and any necessary treatment was investigated. In February Heather transferred to Statutory Sick Pay. SSP entitlement expired in August and it was apparent that Heather would not be fit to return to work then or in the foreseeable future. Therefore, the difficult decision was taken to terminate her contract.

One consequence of Heather being ill was that Neighbourhood Chaplains did not launch as planned but will be a priority for 2018. We will seek to appoint someone else to the role in the next financial year.

All that we do in Challenge has to be soaked in prayer so as well as our annual Day of Prayer, held in January each year, we now have two further Half Days of Prayer and these are well attended. Additionally, we have a time of prayer on the second Saturday of each month. Prayer needs of our congregation are shared through regular emails.

Our Life Groups continue to thrive with groups meeting on Tuesday morning, two on a Wednesday evening and two on a Thursday evening. One of the Thursday groups has been established primarily for some of our younger people.

Our youth work also continues to thrive with both Ignite and Boom being well attended. Faye Roberts approached the elders asking to establish a new group for some of those who attend Boom. Called Charis, the group meet at Faye's home one Saturday a month mainly for fellowship.

Several of the young people who attend these groups also attend One 2 Lead residential weekends and the week-long Youth Trek camp.

Our schools work continues to take us into the community with a weekly After School Club at Marlbrook attended by an average of 40 children. The contact is unashamedly gospel based with regular use of the CBN Superbook DVD series which the children love and engage with. We also lead regular assemblies at Blackmarston, a school for children who are either physically or emotionally challenged and Riverside, our nearest school geographically.

In February we hosted The Life Exhibition with children from five local primary schools coming to the church to learn about Jesus using videos, talks and tablets. As always it was well received by pupils and teachers.

**CHALLENGE COMMUNITY CHURCH**  
**Trustees Report (continued)**  
**For the year ending 31 August 2017**

In April we held a four day Holiday Bible Club on a Treasure Hunters theme complete with 20ft boat made to be the centre of action in the main hall. We averaged over 50 children each day, many coming for all four days. Invitations were given to the Easter Sunday morning service and several children attended with their families.

Our annual Fun Day held in September saw over 400 people join us at the church for games, crafts, refreshments and more besides.

November saw our annual Firework Party with many of the Boom and Ignite children attending with their families alongside our core church congregation.

One of the harder decisions taken in the year was to close the CAP Job Club. It became apparent that the majority of those attending had been doing so for a long time and it was becoming more of a social gathering than a Job Club. With unemployment in Hereford being some way below the national average, we were seeing very few new referrals. In addition to these factors Andy Goode, Job Club Leader, was finding it increasingly hard to commit time to the club. Therefore the club was closed in May and those attending encouraged to attend Open House, our Thursday coffee morning.

Bella Goode continued to do a great job as our CAP Debt Centre Manager. However, funding has been a real challenge this year. The Diocese were not able to match the previous year's funding. An appeal was made to church leaders in the city as a result of which CLC gave an additional gift and Barton Fellowship committed to a monthly gift. As a result Challenge had to underwrite a substantial deficit. This is not a long term risk to the church as in September 2017 Bella informed us that she will step down from the role in January 2018.

One exciting development has seen the church launch Growing Leaders, a CPAS course for inexperienced or potential leaders. Combining classroom type study along with 'homework' and individual projects the course is designed to be completed in 12 months. However, we have extended this to 24 months in recognition of how busy some of the students are. 9 students have began the course which is delivered by Steve Sully and Foster Erwin. Another aspect of the course is that each student is linked to a personal Mentor. These are older, wiser and spiritually mature members of the church who meet with their mentee between each classroom session.

Having seen two of our main musicians transfer to Putson and Martin having been called to Counties our Sunday morning worship and teaching were a concern. However Kath Erwin has stepped up to lead the music group and has done so with huge commitment. Martin's preaching is missed but we have an able team of speakers all of whom have taken on greater responsibility by speaking more regularly than they have in the past. We continue to have visiting speakers on a regular basis.

Challenge serves many churches in the county and beyond through our speakers going out to preach in both city and rural fellowships. This is seen as a real blessing to those fellowships, many of which are small congregations.

## **CHALLENGE COMMUNITY CHURCH**

### **Trustees Report (continued)**

### **For the year ending 31 August 2017**

Touching Heaven is now held quarterly, rather than monthly and the format tweaked with Malcolm Roberts bringing a short message before a time of reflective worship and prayer. The emphasis is on inviting the Holy Spirit to move in 'signs and wonders' be that through healing or any other display of divine power.

We look forward to all that God will do for us and through us in the year to come. Key objectives are:

- Recruitment of a Community Link Worker
- Launch of Neighbourhood Chaplains
- Launch of 'Who Let The Dad's Out' men's ministry

Of course, God may have other plans so we will continually seek His plans, His purpose and His ways.

### **Public benefit statement**

#### *Identifiable Benefits, related to the aims of the charity*

Through the regular worship & prayer meetings, Bible studies, children's clubs, social action programmes and personal visitation the Christian Faith is shared and people in the community helped. Individuals have become Christians, had their faith developed and lifestyles impacted. As part of community life families have been supported.

#### *Beneficiaries*

In addition to Church members, families, other regular attendees and friends anyone is welcome to attend appropriate events without restriction. We seek to be available to all in the community.

The Trustees consider that they have complied with their duties under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

### **Reserves policy**

It was agreed at the Trustees meeting on 14 October 2013 to aim to build up reserves in the General Fund equivalent to three months expenditure (approx. £14,400) and a base level of reserves of £5,000 (only necessary expenditure below base reserves). The Trustees review this policy from time to time and agree that it is still appropriate.

Reserves are currently higher than this as we had not budgeted for the departure of Martin Erwin during the year. The Trustees also anticipated employing the Community Link worker and were therefore keen to hold extra funds to smooth the transition to meet this new commitment.

No limit has been put on the Restricted Funds (Building, Mission, CAP, CAP Job Club and Storehouse) as these are being held for a specific purpose and spent when the need arises.

### **Risk management policy**

The operations team have reviewed and updated the risk management policies of the church; when finalised these are passed to the Elders for adoption. The policy is to review the risk assessments on a two year rotational basis.

**CHALLENGE COMMUNITY CHURCH**  
**Trustees Report (continued)**  
**For the year ending 31 August 2017**

The principal risks currently identified, and strategies for managing those risks are as follows:

- Adequate funds to meet commitments. Addressed through the preparation of an annual budget; regular monitoring of income and expenditure by treasurer; periodic review by Elders at finance meetings.
- Safeguarding vulnerable adults and children. Addressed through a Safeguarding Officer; Child Protection and Safeguarding policy kept up to date through review and being a member of CCPAS; training.
- Health and safety on church premises. Addressed through a member being tasked to monitor the condition of premises; fire drills; regular maintenance; promoting the need to consider health and safety during activities.

**Results and financial review**

The financial statements for the year to 31 August 2017 have been prepared on a Receipts and Payments basis. This was deemed appropriate as the requirements for accrual accounts, under the new accounting standards, were too onerous for a small charity. The accounts for the year to 31 August 2016 have been restated so that they are prepared on a consistent basis.

Net movement of funds for the Church were a total of £1,547 decrease for the year. This is made up of a £2,434 surplus on the General Fund, a £6,600 deficit with respect to the designated funds, and a £2,619 surplus with respect to restricted funds.

The General Fund received income of £40,931 (2016 - £53,232) which was a 23.1% decrease on the previous year due to a decrease in members and not receiving income from some sources in the year. The General Fund running expenditure was £30,465 (2016 - £37,374) which was 11.4% lower than last year. The main reasons for this were a £3,472 decrease in pastoral costs due to having a fulltime worker for two thirds of the previous year; a £2,275 decrease in expenditure on new equipment; and a £7,999 decrease in grants made to other Christian works. However, utilities increased by £1,067 due to paying the insurance in the year ending 31 August 2015, and evangelism and outreach increased by £960 as we hosted the LIFE Exhibition as well as running a Holiday Bible Club.

The main transfers between funds were £6,052 from the General Fund to the CAP Fund to clear the CAP Fund deficit and £871 from the General Fund to the CAP Job Club Fund to meet the costs of this project. £4,409 has been transferred from the General Fund to the Community Worker to meet the fellowship's share of our commitment to this new initiative. £300 has been transferred from the General Fund to the Mission Fund as a gift to Project India. £3,000 was transferred from the General Fund to the CAP Fund being our usual commitment to this ministry. £3,600 has been transferred from the Project Fund to the General Fund being a release of past giving to help meet running costs.

The Designated Funds (see note 9) is mainly accounted for by the Project Fund which has a balance at the year end of £12,482. As mentioned in the previous paragraph £3,600 was transferred to the Project Fund to the General Fund to help meet running costs. There has been no change in the Computer Fund balance of £1,630.



**CHALLENGE COMMUNITY CHURCH**  
**Trustees Report (continued)**  
**For the year ending 31 August 2017**

The Restricted Funds showed incoming resources (received or transferred) of £36,084, which are shown in more detail in note 8. £5,313 was given or transferred to Mission Fund and was either passed on during the year, or shortly after the year end, to the mission works that the church supports (see note 5). A further £3,819 was granted to missions and those in Christian work from the General Fund. The Storehouse Fund continues to be very active with income in the form of gifts of £948 and expenditure of £1,088. Despite this there is still a small surplus of £60 to carry into the following year. These accounts only reflect the financial gifts to the Storehouse Fund and how they were spent. It was not practical to value and record in these accounts the provisions that are given by members and passed on to those in need. The Building Fund received gifts of £4,556. The balance at the year end on the Building Fund stands at £442,114.

The Community Worker Fund was established as a new restricted fund this year as the church received a grant from the The Laing Trust under the Church Strengthening Initiative to help fund the employment of someone to work closely with the community, improve links and help roll out Neighbourhood Chaplains.

The church employs Mrs B Goode on a part time basis to undertake the CAP work for 2.5 days per week. The charity takes the lead on this work for the city of Hereford and is very grateful to other churches that support this work financially and in prayer. Unfortunately, some past external sources of funding did not materialise this year and therefore in addition to our normal gift of £3,000 the church had to transfer £6,052 from its General Fund to clear the deficit and leave the fund at £nil at the year end.

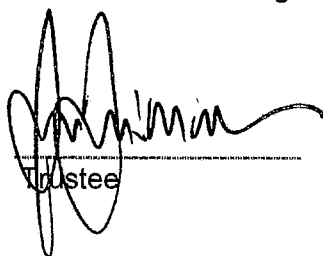
**Statement of Trustees responsibilities**

Charity law requires trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the payments and receipts of the Charity for that 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.
- Prepare the accounts on a going concern basis unless it is inappropriate to presume

The trustees are responsible for keeping proper accounting records which disclose with

Signed for and on behalf of the  
Trustees of Challenge Community Church

  
Trustee

19/3/18  
Date

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHALLENGE COMMUNITY CHURCH**

I report on the accounts of the charity for the year ended 31 August 2017, which are set out on pages 9 to 15.

### **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 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 the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Independent Examiner

20<sup>th</sup> March 2018

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Date

Mr D Hill  
Jalna, Chapel Lane  
Bodenham Moor  
Herefordshire  
HR1 3HR

**CHALLENGE COMMUNITY CHURCH**  
**Receipts and Payments Account**  
**For the year ending 31 August 2017**

		<b>General</b>	<b>Desig-</b>	<b>Rest-</b>	<b>Total</b>	<b>Total</b>
		<b>Fund</b>	<b>nated</b>	<b>ri-cted</b>	<b>Funds</b>	<b>Funds</b>
	<b>Note</b>	<b>£</b>	<b>Funds</b>	<b>Funds</b>	<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>						
Voluntary Receipts						
Regular giving from members						
Tax effective giving	2	25,763		4,940	30,704	59,712
Collections	2	3,268		3,998	7,265	11,403
Income Tax recoverd	2	7,355		1,585	8,940	6,761
Other voluntary receipts	2	2,603		7,596	10,199	13,755
Activities for generating funds		288		-	288	3,627
Receipts from church activities		1,637		-	1,637	1,398
Grants received	2	-		3,333	3,333	-
Investment income		17		-	17	9
<b>Total income</b>		<b>40,931</b>	<b>-</b>	<b>21,452</b>	<b>62,383</b>	<b>96,665</b>
<b>Payments</b>						
Costs of generating funds						
Church activities	3,4	26,046		27,230	53,276	48,682
Grants payable (mission gifts)	5	3,819		5,035	8,854	16,853
		29,865	-	32,265	62,130	65,535
Purchase of new equipment		600		-	600	9,638
Loan repayments and interest	4	-		1,200	1,200	2,200
<b>Total payments</b>		<b>30,465</b>	<b>-</b>	<b>33,465</b>	<b>63,930</b>	<b>77,373</b>
<b>Excess Receipts over Payments</b>		<b>10,466</b>		<b>(12,013)</b>	<b>(1,547)</b>	<b>19,292</b>
Transfers between funds	6,8,9	(8,032)	(6,600)	14,632	-	-
<b>Net movement on funds</b>		<b>2,434</b>	<b>(6,600)</b>	<b>2,619</b>	<b>(1,547)</b>	<b>19,292</b>
Funds brought forward		15,250	20,712	328	36,290	16,998
<b>Funds carried forward</b>		<b>17,684</b>	<b>14,112</b>	<b>2,947</b>	<b>34,743</b>	<b>36,290</b>

**CHALLENGE COMMUNITY CHURCH**  
**Statement of Assets and Liabilities**  
**As at 31 December 2016**

	2017	2016
Note	£	£
<b>Fixed assets</b>		
Premises at 40 Belmont Road, Hereford	422,469	422,469
Fixtures and fittings	17,821	21,304
Equipment	<u>5,541</u>	<u>8,213</u>
	<u>445,831</u>	<u>451,986</u>

Western Counties Trust are Custodian Trustees of the church property at 40 Belmont Road.

**Cash funds**

Lloyds Bank Current account	3,183	962
Lloyds Bank Deposit account	31,003	35,002
Storehouse petty cash	0	0
Ignite tuck shop petty cash	<u>556</u>	<u>326</u>
	<u>34,743</u>	<u>36,290</u>

**Liabilities**

Loan - Western Counties Trust	<u>6,317</u>	<u>7,317</u>
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Signed for and on behalf of the  
Trustees of Challenge Community Church



Trustee

19/03/18

Date

# CHALLENGE COMMUNITY CHURCH

## Notes to the accounts

For the year ending 31 August 2017

### 1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

#### **Basis of accounting**

The financial statements are prepared under the historical cost convention, and using the Receipts and Payments basis.

#### **Fund accounting**

The church maintains various types of funds as follows:

##### *Restricted Funds*

Restricted Funds represent gifts received for specific purposes. Challenge Community Church has six such funds.

- The Building Fund represents monies given for the acquisition and refurbishment of a building in which Challenge Community Church can run its activities.
- The Mission Fund represents monies given to support missionary works which is reviewed on an annual basis. The church does not enter into commitments to support any given beneficiary beyond the end of its financial year.
- The Storehouse Fund represents monies given to fund of people in the local community, mainly in the form of food parcels. The beneficiaries are brought to our attention by local social services.
- The CAP Fund represents monies given to support Christians Against Poverty centre in Hereford. This project is run by Bella Goode, an employee of Challenge Community Church. The project is supported by other churches in Hereford.
- The CAP Job Club Fund represents monies used to fund work with the long term unemployed with a view to helping them find a job. This work was discontinued during the year.
- The Community Worker Fund represents monies given to support the employment of a community worker.

##### *Designated Funds*

Designated Funds are amounts that have been put aside out of unrestricted funds at the

- The Computer Fund ensures that funds are retained to provide for the replacement of this asset.
- The Project Fund has been set up to ring fence some larger one off gifts to the church. The Trustees wish these funds to be used for specific evangelistic projects that we would normally find difficult to fund from regular giving or to release to general funds in a planned way.

**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2017**

*Unrestricted Funds*

The General Fund represents unrestricted income that is expendable at the discretion of the Trustees in the furtherance of the objects of the charity.

*Fixed assets*

Western Counties and South Wales Evangelisation Trust are Custodian Trustees for the church property at 40 Belmont Road, Hereford, HR2 7 JW. The £422,469 premises costs shown in the Statement of Assets and Liabilities represent the purchase and refurbishment costs of these premises and continues to be an asset of Challenge Community Church under this arrangement.

Equipment, fixtures and fittings are recorded on the statement of assets and liabilities at cost less an estimated decrease in value.

*Loans*

Western Counties Trust have made a loan to the charity to assist with the purchase of property and its development. The loan bears interest at 3%.

**2 Analysis of Restricted Fund Receipts**

	<b>Building</b>	<b>Mission</b>	<b>Store-</b>	<b>Sub</b>
	<b>Fund</b>	<b>Fund</b>	<b>house</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>Fund</b>	<b>£</b>
			<b>£</b>	
Receipts from donors				
Tax effective giving	198	2,460	30	2,688
Collections	1,629	1,655	714	3,998
Income Tax recoverd	483	898	204	1,585
Other voluntary receipts	-	-	-	-
Grants received	-	-	-	-
<b>Total income</b>	<b>2,310</b>	<b>5,013</b>	<b>948</b>	<b>8,271</b>

	<b>Community</b>	<b>CAP</b>	<b>2017</b>	<b>2016</b>
	<b>worker</b>			
	<b>Fund</b>	<b>Fund</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Receipts from donors				
Tax effective giving	-	2,252	4,940	10,145
Collections	-	-	3,998	6,550
Income Tax recovered	-	-	1,585	619
Other voluntary receipts	-	7,596	7,596	13,755
Grants received	3,333	-	3,333	-
<b>Total income</b>	<b>3,333</b>	<b>9,848</b>	<b>21,452</b>	<b>31,069</b>

The grant received during the year was from the Stewards Laing Ltd towards the cost of a Community worker.

# CHALLENGE COMMUNITY CHURCH

## Notes to the accounts

For the year ending 31 August 2017

### 3 Analysis of General Fund payments - Church Activities

	2017 £	2016 £
Wages and expenses	5,858	9,330
Speaker expenses	1,160	585
Evangelism and outreach costs	3,423	2,463
Ministry expenditure	3,508	3,866
Running costs	4,185	5,670
Repairs	2,881	3,585
Utilities	5,031	3,964
	<u>26,046</u>	<u>29,463</u>

### 4 Analysis of Restricted Fund Payments

	Building Fund £	Mission Fund £	Store- house Fund £	Sub Total £	
<b>Church activities</b>					
Wages and expenses	-	-	-	-	
Evangelism and outreach costs	-	-	-	-	
Ministry expenditure	-	-	1,088	1,088	687
Running costs	-	-	-	-	
	-	-	1,088	1,088	687
<b>Loan repayments and interest</b>	1,200	-	-	1,200	2,200
	<u>1,200</u>	<u>-</u>	<u>1,088</u>	<u>2,288</u>	<u>2,887</u>

	Community worker Fund £	CAP Fund £	CAP Job Club Fund £	2017 Total £	2016 Total £
<b>Church activities</b>					
Wages and pastoral support	7,742	11,815	-	19,557	11,097
Evangelism and outreach costs	-	-	-	-	-
Ministry expenditure	-	4,992	871	6,951	8,122
Running costs	-	722	-	722	-
	<u>7,742</u>	<u>17,529</u>	<u>871</u>	<u>27,230</u>	<u>19,219</u>
<b>Loan repayments and interest</b>	-	-	-	1,200	2,200
	<u>7,742</u>	<u>17,529</u>	<u>871</u>	<u>28,430</u>	<u>21,419</u>

**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2017**

<b>5 Grants payable</b>	<b>General Fund</b>	<b>Mission Fund</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Aberystwyth CU	-	235	235	242
David Chilcott Fund	-	-	-	125
Counties	-	1,824	1,824	2,951
Counties evangelist - Beverley Bedford	-	372	372	322
JGM Erwin	-	-	-	2,272
K Erwin - Hungary mission	-	-	-	100
Free a Dallit Child	180	-	180	180
Gideons	1,500	-	1,500	1,500
C & M Hall	-	-	-	250
Solomon Nathaniel	-	394	394	324
OM India	-	257	257	478
Project India	-	300	300	300
Marc and Debbie Smalley	-	641	641	1,983
Joel and Emily Thiabult	250	579	829	763
Three Counties Show	-	196	196	235
Vennture	1,000	237	1,237	4,219
Youth Trek Adventures	540	-	540	508
Other grants	349	-	349	101
	<u>3,819</u>	<u>5,035</u>	<u>8,854</u>	<u>16,853</u>

**6 Transfers between funds**

£3,600 has been transferred from the Project Fund to the General Fund being the release of past giving to help meet current general expenditure.

£3,000 has been transferred from the Project Fund to the CAP Fund being Challenge Community Church's share of the support for this ministry during the year.

£6,052 has been transferred from the General Fund to the CAP Fund being the transfer necessary to clear the deficit on the CAP Fund.

£871 has been transferred from the General Fund to the CAP Job Club Fund being the transfer necessary to clear the deficit on this Fund.

£4,409 has been transferred from the General Fund to the Community Worker Fund being the church's commitment to meet expenditure in realtion to this activity.

£300 from the General Fund to the Mission Fund to meet our commitment to Solomon Nathaniel for Project India.



**CHALLENGE COMMUNITY CHURCH**  
**Notes to the accounts**  
**For the year ending 31 August 2017**

**7 Related party transactions**

Mr S Sully is a Trustee of Challenge Community Church and was the pastor for the year. In return for the services that he provided to the fellowship, the church has paid him £5,742.

Elders and their spouses have claimed reimbursement, from time to time, for sundry expenditure incurred in relation to church activities.

<b>8 Analysis of restricted funds</b>	<b>Building Fund £</b>	<b>Mission Fund £</b>	<b>Store- house Fund £</b>	<b>Sub total £</b>
Balance brought forward	1,843	(344)	200	1,699
Receipts	2,310	5,013	948	8,271
Payments	(1,200)	(5,035)	(1,088)	(7,323)
Transfers in/(out)	-	300	-	300
Balance carried forward	<u>2,953</u>	<u>(66)</u>	<u>60</u>	<u>2,947</u>

	<b>Sub total £</b>	<b>CAP Fund £</b>	<b>CAP Job Club Fund £</b>	<b>Community Worker Fund £</b>	<b>Total £</b>
Balance brought forward	1,699	(1,371)	-	-	328
Receipts	8,271	9,848	-	3,333	21,452
Payments	(7,323)	(17,529)	(871)	(7,742)	(33,465)
Transfers in/(out)	300	9,052	871	4,409	14,632
Balance carried forward	<u>2,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,947</u>

<b>9 Analysis of designated funds</b>	<b>Project Fund £</b>	<b>Computer Fund £</b>	<b>Total £</b>
Balance brought forward	19,082	1,630	20,712
Receipts	-	-	-
Payments	-	-	-
Transfers in/(out)	(6,600)	-	(6,600)
Balance carried forward	<u>12,482</u>	<u>1,630</u>	<u>14,112</u>