

Filton Community Church

Charity registration number: 1093551

Annual Report and Accounts

For the year ended 30 April 2018

Trustees

Rev. A.J. Matthews (Chair)	period of office ends on 24 March 2021
Mrs J.E. Matthews	period of office ends on 24 March 2020
Mr M.R. Beaven	period of office ends on 24 March 2020
Mrs E.M. Beaven	period of office ends on 24 March 2019
Mr A.G. Popkin A.C.A. (Treasurer)	period of office ended on 24 March 2018
Mr S.P. Rank (Treasurer)	period of office ends on 24 March 2021

Registered address

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

Bankers

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

Treasurer (until 24/03/2018)

A.G. Popkin
66, Fourth Avenue,
Filton,
S. Gloucestershire,
BS7 0RE

Treasurer (with effect from 24/03/2018)

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

Legal Status

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

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

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

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

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

At the end of the year, Rev. A.J. Matthews retired as a trustee in line with normal provisions but was then reappointed for a further period of three years. At the same time, Mr A.G. Popkin retired at the end of his term of office after many years of service, choosing not to be reappointed for a further term. Mr Popkin was replaced in his role as Trustee and Treasurer by Mr S.P. Rank who was appointed for a term of three years. Mr Rank has been part of the church since it was first established and is therefore very familiar with its ways and workings.

Charitable objects

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

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

Policies adopted by the Trustees

Grant-making policy

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

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

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

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

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

Child Protection Policy

At the present time, there are no children within our congregation, nonetheless, we intend to update our existing child protection policy, a copy of which will be sent to South Gloucestershire Social Services upon completion. At the time of publication, we were also in the process of preparing a policy to cover working with vulnerable adults.

Investments policy

The trustees’ policy is to hold money on deposit where appropriate. The charity’s assets are currently invested entirely with their bank and no change to this policy is currently envisaged.

Reserves policy

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

In the course of the past financial year, we have used a portion of our accumulated reserves to pursue a number of planned projects, relating primarily to a partial refurbishment of Revive Charity Shop (notably the fitting of new flooring) and improvements to our till and IT payment systems to allow card payments for the first time – something that has been appreciated by our customers.

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

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

Trustees' report on the year

Background and history

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

We originally started meeting in the living room of Tony and Jan's home before moving to the Scout Hut in Nutfield Grove, followed by two years at Filton Community Centre. In September 2003, we moved to Shield Road Primary School.

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

New ministries which commenced or developed significantly and significant events during the year include:

- The 'North Bristol Foodbank' continues as one of the major ventures of the church and has been established as an independent charity. Each year, the Foodbank as a whole, is responsible for giving away over 40 tonnes of food. Both Filton Community Church and Ebenezer Evangelical Church (another local church) have the right, via the Foodbank's trust deed, to appoint up to 3 trustees. A further 3 trustees can also be appointed by the trustees of the Foodbank. As a consequence, Filton Community Church retains significant influence over the Foodbank as well as providing regular volunteers.
- We are privileged to have people in our church from, or currently living in, a range of countries including South Korea, Sri Lanka, Nigeria, Tanzania and Malawi. This has enabled us to forge links with these countries. We have now supported ministries in or associated with these countries for a good number of years. The largest financial relationship is with Logos Church in Sri Lanka, which works extensively with communities of tea plantation colonies in the Hatton area. Logos Church works to relieve poverty, particularly amongst families and the elderly, with associated provision of both physical and spiritual support. Logos Church is always willing to provide us with a breakdown of its expenses and offer updates and examples of its ongoing projects.

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

Revive Charity Shop was opened in May 2002 as a bridge with the local community and in response to God’s leading. It has proved to be very successful and generates a healthy surplus. It has established a reputation as a cornerstone of the local community. We have had the privilege of giving away £12939* (previous year £12781) over the past year, bringing the total giving by Revive since opening 15 years ago to £252474 as at 30 April 2018 (see note 8 for more details)

*(*above figure does not include £1200 to Open Doors)*

Revive Charity Shop operates from two adjacent properties. Both have historically been subject to leases which had expired but shortly after the end of the financial year, a new 3 year lease was signed on one property and a rolling agreement reached with the landlord on the other, with a corresponding increase in rent in line with prevailing commercial rates.

Comments on our charitable objects and the public benefit requirement

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

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

More specifically:

- Our members are encouraged to talk openly about their faith with others;
- Revive Charity Shop is a bridge with the local community; a demonstration of Christian love in action and provides a range of benefits to the community;
- Our church employees and members provide practical advice and support to members of the wider community
- We aim to use most of our surpluses from Revive to support other charities or charitable causes consistent with our objects. Most frequently, grants are made in connection with relief from poverty;
- We get involved in community projects. For example, we remain closely involved with North Bristol Foodbank. In addition to appointing trustees, a significant proportion of our fellowship regularly volunteer for the Foodbank; the Foodbank is provided with use of storage space at Revive free of charge and the shop space is used as one of the Foodbank outlets on Wednesday afternoons (when the shop would otherwise be closed);
- We support the advancement of education generally, by providing educational resources to local schools and have had the opportunity to help one school by providing a “Prayer Space” resource facilitated by members of the church. We use opportunities such as Revive and Foodbank to demonstrate and talk about God’s love for people.

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

Relationships with other charities

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

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

- Muller Foundation
- Amberley Road Baptist Church, Patchway
- Ebenezer Church, Horfield
- Shield Road Primary School, Filton
- Crisis Centre

Financial Review of the Year

Total income from donations to the church was around 14% lower than the previous year, attributable to a couple of regular donors leaving the church.

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

Where possible, these planned gifts are made tax efficiently via Stewardship or the Charities Aid Foundation. We estimate that the income tax refund was worth about £3400 during the year.

The income generated by Revive Charity Shop has decreased slightly to £78220 (prior year: £79579). The reasons for this change are complex but the main reason is considered to be increased local competition from other low-priced shops in the Filton area, coupled with a general downturn in the retail sector. However, the shop continues to generate a healthy surplus and support the wider aims of the church.

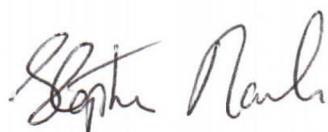
Statement of trustees' responsibilities

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

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

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This annual report and accounts was adopted by the trustees on 23 JAN 2019



Signed
S.P. Rank
23 JAN 2019

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

I report to the trustees on my examination of the accounts of Filton Community Church (FCC) for the year ended 30th April 2018.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trusts' accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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

Signed

Caroline Halhead

FMAAT

12 Sunridge, Downend, Bristol, BS16 2RY

15th January 2019

Statement of financial activities

	Unrestricted fund	
	30 April 2018	30 April 2017
	£	£
Church voluntary donations	21430	24907
Revive charity shop	78220	79579
Total income	99650	104487
Resources expended		
Church expenses (Note 5)	14468	19168
Revive expenses (Note 6)	72615	64264
Total gifts made by Revive + FCC (Note 8)	14139	16056
Total expenditure	101222	99488
Net incoming resources	-1572	4999

Statement of assets and liabilities

	30 April 2018	30 April 2017
	£	£
Fixed Assets		
Assets retained for Charity's own use (note 2)	4048	0
Current assets		
Cash at bank and in hand	52183*	49081
Net assets	52183*	49081
Current liability	4893	
Represented by total charity funds	47290*	49081

* Note relating to net assets:

For the purposes of transparency, at the end of the charity's financial year, the works related to the refurbishment and upgrade of Revive Charity Shop had been completed but owing to the recent retirement of a trustee and authorised cheque counter-signatory, we were temporarily unable to write and countersign cheques in compliance with our own internal regulations and the bank's approval of the new signatory was still pending. As a stop-gap measure, the supplier costs of over £4500 incurred in the financial year in question were therefore paid personally by Rev. A.J. Matthews and then reimbursed by the approved expenses system. This reimbursement cheque cleared at the beginning of May, therefore the true net assets should be around £4500 lower at approx. **£47700** to allow for this. This one-off capital expenditure of £4500 is also reflected in the final net income figure.

The financial statements on the following pages were approved by the trustees on 22nd Jan 2019 and signed on their behalf by:

Notes to the annual report

Note 1: Accounting policies

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

- a) The accounts have been prepared on a cash accounting basis. No accruals are maintained.
- b) Separate sub-categories of the general fund are maintained for designated funds related to Revive and the church's general income. A separate reserve is also maintained for any restricted funds if they arise but no formal cash reserve is held. There are no capital endowment funds.
- c) Whilst the charity benefits from substantial donations of time by volunteers, any attempt to quantify the value of this time would be inherently unreliable. Therefore the income and expenditure in the accounts do not include this time.
- d) Whilst fixed assets are not consistent with cash accounting, a fixed asset register is maintained. Fixed assets are shown on the statement of assets and liabilities and a separate equal and opposite reserve is maintained to ensure the balance of the statement of assets and liabilities. All assets costing more than £500 are capitalised. Depreciation is charged on a straight line basis over 5 years, with a full year's charge in the year first used (20%). However, as the cost of the fixed asset is also charged to the income statement, the depreciation is booked to the fixed asset reserve and not to the income statement.
- e) The Trust is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

Note 2: Assets retained for charity's own use

	Church equipment £	Revive equipment £	Total £
Cost			
At 1 May 2017	9063	18281	27344
Additions		5060	5060
Disposals	0	0	0
At 30 April 2018	9063	23341	32404
Depreciation			
At 1 May 2017	(9063)	(18281)	(27344)
Charge for the year		(1012)	(1012)
Disposals			
At 30 April 2018	(9063)	(19293)	(28356)
Net book value			
At 1 May 2017	0	0	0
At 30 April 2018	0	4048	4048

Note 3: Sources of income

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

	30 April 2018 £	30 April 2017 £
Regular bank standing orders	18394	23007
Sunday collections and ad hoc gifts	3036	1900
Revive Charity Shop takings	78220	79573
Bank interest	17	7
Total	99667	104487

Note 4: Employee costs

	30 April 2018 £	30 April 2017 £
Salaries (including payroll bureau fees)	46395	48632
Social security and statutory pension costs	1895	0
Total	48290	48632

Employee costs are allocated between church expenses, Revive expenses and church ministries below. No employees earn more than £60000.

The average number of full-time equivalent employees for the year was 2.8 (prior year 2.8 FTE).

Note 5: Expenses – Church expenses

	30 April 2018 £	30 April 2017 £
Church leader	10404	13900
Hall rental – Shield Road School	2184	2688
Stationery, Materials, books	25	45
Computer and sound equipment	299	678
Child/teen ministry	0	0
Child safeguarding (Thirtyone:eight subscription)	120	90
Small equipment & materials	12	10
Church catering	337	384
Insurance	238	233
Copyright licences	149	145
Evangelical alliance annual subscription	60	60
Preaching fees and costs	150	360
Website & related subscription costs	90	0
Independent examiner costs	395	385
Other expenses	5	12
Total	14468	19169

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

Note 6: Expenses – Revive

	30 April 2018 £	30 April 2017 £
Rents	15442	15292
Telephone and broadband	1308	897
Security and fire safety	1241	459
Rates	2216	0
Heat and light	2042	1825
Water and sewerage	450	1275
Recycling & waste disposal	2400	2400
Wages (Trustees –see Note 9)	4495	4529
Wages (other including payroll bureau)	31500	31374
Employer contribution to NEST pensions	1895	0
Repairs, maintenance and improvements	1296	0
Cleaning	179	158
Insurance	548	985
Performing rights license	189	184
Gift Aid system (Merlin software)	360	473
Shop fittings, displays & refurbishment	4209	1743
Fixed assets including new IT and till	1072	323
Shop sundries	191	595
Other shop costs	277	0
Postage and stationery	1305	1751
Total	72615	64263

Note 7: Lease obligations

Both shop leases continue to run for a 3 year period in line with current market rates.

At the year end, the Trust had total outgoing aggregate commitments for future minimum lease payments under non-cancellable operating leases on the Revive shops, which fall due as follows:

	30 April 2018 £
Within one year	17092
In the second and third years inclusive	34184
Total	51276

The Shield Road School licence is not included in the figures above as it is not strictly a lease and we are able to terminate it at very short notice.

Note 8: Gifts and grants made by Revive and FCC

Details of recipient	30 April 2018 £	30 April 2017 £
Ministries funded by FCC		
Open Doors	1200	1200
Total	1200	1200
Long-term and one-off recipients, including third-party projects benefitting the local community and people with life-disrupting problems – funded by Revive		
Logos church, Sri Lanka	5980	5520
Korean Youth Conference	750	750
United Christian Broadcasting (UCB)	100	0
The Noise – community action day	750	0
Crisis Centre	2000	2000
Community work in Nigeria	0	300
Community work in Malawi	378	1536
Forever Angels (Tanzania)	500	0
Bridge Trust (India)	1000	0
Family support to individuals	1425	2675
Other	56	0
Total	12939	12781
TOTAL DONATIONS & GRANTS RELEASED	14139	13981

Note 9: Related party transactions

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

As the main purpose of Revive is as a bridge between Filton Community Church and the local community, it was essential to employ only people who shared a commitment to that vision. We continued to employ Becky Mudd as shop manager and Jan Matthews continued to work in the shop on a part-time basis. Total wages to Becky Mudd were £19232 + employer Nest pension contributions. Total wages paid to Jan Matthews amounted to £4495.

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

Note 10: Contingent liabilities

The trust operates Revive Charity Shop from leased premises. When the lease expires, there is an obligation to return the premises to the landlord in equivalent condition to when the lease commenced. We generally consider that we maintain the building in a better state of repair than when we entered into the lease. However, there have been some alterations which would need to be reinstated. We have received an estimate of approximately £1000 for these reinstatement costs.