

**Spa View Community Church**

**Charity No. 1153320**

**Company No. 08587598**

**Trustees' Report and Unaudited Accounts**

**30 September 2018**

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## **Statement of Beliefs**

We believe that the Bible (i.e. the Old and New Testaments excluding the Apocrypha) is the inspired Word of God, the infallible and all sufficient rule for faith and practice. We believe in the unity of the one true and living God who is eternal, self-existent 'I am' who has revealed Himself as one being in three persons – Father, Son and Holy Spirit.

We believe in the Virgin Conception, Sinless Life, Miraculous Ministry, Substitutionary Atoning Death, Bodily Resurrection, Triumphant Ascension and Abiding Intercession of the Lord Jesus Christ and His promise to return as the blessed hope set before all believers.

We believe in the fall of man who was created pure and upright, but fell by voluntary transgression.

We believe in salvation through faith in the person of Jesus Christ. This experience, being an instantaneous and complete operation of the Holy Spirit upon initial faith in the Lord Jesus Christ, is known as new birth and his promised return as the blessed hope set before all believers.

We believe that water baptism (usually by immersion) is enjoined upon all who have really repented and have truly believed with all their hearts in Christ as Saviour and Lord, and that breaking of bread and drinking of wine in remembrance of Christ is enjoined upon all believers until the Lord returns.

We believe in the baptism in the Holy Spirit evidence by the continuing demonstration of the gifts of the Spirit indicated in 1 Corinthians 12:1-11.

We believe in holiness of life and conduct in obedience to the command of God as evidenced by an increasing demonstration of the fruit of the Spirit spoken of in Galatians 5:22-23.

We believe that deliverance from sickness by Divine Healing is provided for in the Atonement.

We believe in the bodily resurrection of all men, to everlasting conscious bliss for all who truly believe in the Lord Jesus Christ, but everlasting conscious punishment for all whose names are not written in the Book of Life.

We believe in the Gift Ministries which Christ has given to His Church according to Ephesians 4:10- 13 for the purpose of establishing and maturing individual congregations of God's people, and their responsibility for appointing an initial eldership.

We believe in the function of eldership in plurality in the local congregations with the specific responsibilities of guarding and ruling the local flock subject to the fulfilment of the scriptural qualifications and qualities as established in the Bible.

## **TRUSTEES' ANNUAL REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2018.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 08587598**

**Charity No. 1153320**

#### **Registered Office**

40a Spa View Place  
Hackenthorpe  
Sheffield  
S12 4HD

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Rebecca Clowes  
Alan Fenton-Smith  
Peter Furnell  
Christopher  
Jeavons Steve  
Rogerson David  
Wardley

None of the trustees received any remuneration or beneficial expenses from the church in respect of their service as trustees. All of the trustees are directors for the purposes of company law.

In addition to the above, Roger Perriss served as company secretary but is not a trustee.

#### **Accountants**

SBA LTD  
Self Assessment  
House 85 - 87  
Saltergate  
Chesterfield  
Derbyshire  
S40 1JS

## OBJECTIVES AND ACTIVITIES

The objectives of the Church as set out in its Memorandum and Articles of Association are to advance the Christian faith and to engage in such charitable objectives that the trustees see fit, within the framework of the Christian faith.

In the opinion of the trustees the objectives and activities of the church are compliant with the requirements of the Charities Act 2011 and guidance published by the Charity Commission regarding public benefit.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## PRINCIPAL FUNDING SOURCES

The church is primarily funded by the gifts and offerings of its members.

## RESERVES POLICY

The trustees will keep a reserve fund in the deposit bank account sufficient to pay known liabilities due within one month plus a sum equivalent to approximately one month's regular expenditure. This fund should only be used in cases of unusual need, to be authorised by trustees. The aim would be to replace these reserves within a period decided by trustees. In the exceptional cases where reserves fall below this level trustees will be notified and appropriate action taken.

## RISK ASSESSMENT

The major risk to the church is that its income falls to the extent that payroll liabilities and running costs of the premises could not be met. The trustees regularly review financial information at trustee meetings to ensure that income levels are sufficient to avoid such a situation and to take action promptly in the event that there are any indications of an impending downturn in income.

## REVIEW OF ACTIVITIES IN THE YEAR AND TO DATE (INCLUDING FUTURE PLANS)

The year included improvements to the main building and also ongoing activities and meetings that help the spiritual lives of members and attenders with an increased involvement of the local community being important.

Workers from the PAIS organisation continued to do extensive work in local schools and in among the young people of the church. (PAIS is an international year-out volunteer scheme giving Christian young people experience working in schools in various countries). SVCC is in its sixth year of receiving workers. In the summer of 2017 Naemi Friesed started her work with us and concluded in September 2018. A new worker will come to us in early 2019. Our own member Aaron Bartles now works in church planting in Southport, UK, having previously done a year with PAIS.

James Hitchmough continued as our employed part-time Youth Worker whilst his wife Amy worked as a volunteer youth worker this being a placement from Moorlands College where she was awarded a BA in Applied Theology and she has now been accepted for a MA in Biblical Preaching. In September 2017 she began a part-time job as youth worker at St Mary's church, Bramall Lane, Sheffield.

Amy Hitchmough and Roger Perriss are now leading a Theology Study Group under the name "Digging Deep." These were held in the autumn of 2017 and early in 2018, together with plans ongoing for the spring of 2019 which will assist Amy in her future career.

Sally Walters was appointed as our new administrator starting in Nov 2017 taking over from Mrs Margaret Holmes.

There has been no change of Directors or Members of the company.

Additional radiators have been installed in the office and stage area (the latter doubles as office space for the Pais and youth workers. Also the heating controllers and thermostats were also replaced in Sept 2017.

In early 2018 work was begun on adapting the men's and ladies toilets to provide a disabled toilet, a separate new men's toilet and upgraded ladies toilets. The disabled toilet and the men's toilet are now in use and the ladies toilets upgrade will be completed in November 2018. Adaption to the disabled and men's toilet required a structural alteration bordering the passage and improving access further. The outside disabled access ramp was completed in late 2017 and has been in use since then.

Other work on the building:

It is hoped that the temporary fire alarms (not connected to the mains) will soon be replaced by a mains alarm system which has been quoted for in the past. Also it is hoped that work on the stained glass window near the tower can be included in future planned work.

The main halls have been decorated and new blinds to the windows fitted. Also the high level windows above the flat roof have been covered over to improve heat loss. A large internal mural was applied to the large window near the crèche.

ALPHA courses on the Christian faith were held starting in September 2017 and early in 2018. These were attended by a good number of members and others and found to be useful and stimulating. These continue to be held twice a year. These have been extended by an additional class in the daytime.

The church continues to provide support including by way of finances with our related workers in Spain, China (where a member of the church works), Brazil, India and in Greece. Individual members of the church provide prayer and financial support for Jamie Ring working with youth people in the east of Sheffield and Aaron Bartles working in planting a church in Southport, Lancashire. The church provides some financial support for the Senior Volunteer Network which enables retired school teachers to visit various countries and provide help with schools and children support services. One of our members is Projects Manager and a member of the leadership team.

In February 2018 a team of about 12 church members went to Mexico to construct a house for local people and to engage in outreach work under the auspices of Youth with a Mission. There are future plans for another party to go to Mexico again.

Ongoing events have been held that have drawn members of the locality into the building and grounds for community based events many involving families and children in order to develop relationships and to provide support for the community. These have attracted large numbers and have raised the profile and reputation of Spa View Community Church.

A team of members continue to go regularly into one of the old people's homes in the area to engage resident with memory difficulties under the title "Mutual Blessings - The story retold."

Several prayer meetings and home group ("Connect") meetings are held each week for the spiritual growth of members.

We have continued to work with the evangelist Mark Greenwood who has spoken at a number of meetings which have drawn the local community into our building and grounds. The Magician Todd Alexander has given several performances under the title "Illusion or Reality". These evenings seek to engage visitors with the thought about what is real with the Christian illusionist.

We have continued to work with the local food bank and also held events out in the community at the local pub the Fairways with visiting singers and comedy.

There are ongoing plans to extend the building in the near future. One of the members is now acting as project manager to engage an architect to move forward with significant adaptations to the building to provide further opportunities for its community use. This includes discussion of ways to expand the capacity for the younger children using the building. These discussions have included the possibility of temporary buildings or cabins for youth work.

**Spa View Community Church**  
**30 September 2018**

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

.....

Roger Periss (Secretary)  
1 April 2019

## INDEPENDENT EXAMINERS REPORT

### Independent Examiner's Report to the trustees of Spa View Community Church

I report on the accounts of Spa View Community Church for the year ended 30 September 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

### Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- 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 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 the Companies Act 2006, s.386 and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

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.

Small Business Accountants Ltd  
Self Assessment House  
85 - 87 Saltergate  
Chesterfield  
Derbyshire  
S40 1JS

29 March 2019



## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 September 2018

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	4	84,904	9,223	94,127	87,216
Other	5	6,692	-	6,692	11,555
<b>Total</b>		91,596	9,223	100,819	98,771
<b>Expenditure on:</b>					
Other	6	94,034	12,882	106,916	83,888
<b>Total</b>		94,034	12,882	106,916	83,888
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>	7	(2,438)	(3,659)	(6,097)	14,883
Transfers between funds		501	(501)	-	-
<b>Net (expenditure)/income before other gains/(losses)</b>		(1,937)	(4,160)	(6,097)	14,883
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		(1,937)	(4,160)	(6,097)	14,883
<b>Reconciliation of funds:</b>					
Total funds brought forward		343,049	16,860	359,909	345,026
<b>Total funds carried forward</b>		341,112	12,700	353,812	359,909

**Spa View Community Church****SUMMARY INCOME AND EXPENDITURE ACCOUNT****for the year ended 30 September 2018**

	<b>2018</b> <b>£</b>	<b>2017</b> <b>£</b>
Income	100,819	98,771
<b>Gross income for the year</b>	<u>100,819</u>	<u>98,771</u>
Expenditure	105,269	81,829
Depreciation and charges for impairment of fixed assets	1,647	2,059
<b>Total expenditure for the year</b>	<u>106,916</u>	<u>83,888</u>
Net (expenditure)/income before tax for the year	(6,097)	14,883
<b>Net (expenditure )/income for the year</b>	<u>(6,097)</u>	<u>14,883</u>

**Spa View Community Church**

**BALANCE SHEET**

**at 30 September 2018**

<b>Company No.</b>	<b>08587598</b>	<b>Notes</b>	<b>2018</b>	<b>2017</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
	Tangible assets	9	332,886	334,533
			332,886	<u>334,533</u>
<b>Current assets</b>				
	Debtors	10	808	844
	Cash at bank and in hand		21,038	25,329
			21,846	<u>26,173</u>
<b>Creditors:</b>	Amount falling due within one year	11	(920)	<u>(797)</u>
<b>Net current assets</b>			20,926	25,376
<b>Total assets less current liabilities</b>			353,812	<u>359,909</u>
<b>Net assets excluding pension asset or liability</b>			353,812	<u>359,909</u>
<b>Total net assets</b>			353,812	<u><u>359,909</u></u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>		12		
	Restricted income funds		<u>12,700</u>	<u>16,860</u>
			12,700	16,860
<b>Unrestricted funds</b>		12		
	General funds		341,112	343,049
			341,112	<u>343,049</u>
<b>Reserves</b>		12		
<b>Total funds</b>			353,812	<u><u>359,909</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 September 2018

And signed on its behalf by:

.....

Steven Rogerson

Trustee

1 April 2019

**STATEMENT OF CASH FLOWS**

**for the year ended 30 September 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net (expenditure)/income per Statement of Financial Activities</b>	(6,097)	14,883
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	1,647	2,059
Dividends, interest and rents from investments	(6,692)	(11,555)
Decrease/(Increase) in trade and other receivables	36	(92)
Increase in trade and other payables	123	292
<b>Net cash (used in)/provided by operating activities</b>	<u>(10,983)</u>	<u>5,587</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	6,692	11,555
<b>Net cash from investing activities</b>	<u>6,692</u>	<u>7,625</u>
	-	-
<b>Net cash from financing activities</b>	<u></u>	<u></u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(4,291)	13,212
<b>Cash and cash equivalents at the beginning of the year</b>	25,329	-
<b>Cash and cash equivalents at the end of the year</b>	<u>21,038</u>	<u>13,212</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	21,038	25,329
	<u>21,038</u>	<u>25,329</u>

**for the year ended 30 September 2018**

## **1 Accounting policies**

### **Basis of preparation**

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) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### **Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### **Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Spa View Community Church

### NOTES TO THE ACCOUNTS

#### **Expenditure**

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Tangible fixed assets and depreciation**

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

Fixtures, fittings & equipment    20% Reducing Balance

#### **Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

#### **Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

#### **Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### **Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

### **Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### **Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

## **2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital. The church became a registered company on 27 June 2013 and commenced its activities on 31 October 2013 when it took over all of the assets, liabilities and activities of Rother Valley Church (registered charity number 1041890). Rother Valley Church was subsequently removed from the Charity Commission register on 30 April 2014.

**Spa View Community Church**  
**NOTES TO THE ACCOUNTS**

**3 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General offerings, income and donations	<u>84,904</u>	<u>9,223</u>	<u>94,127</u>	<u>87,216</u>
	<u>84,904</u>	<u>9,223</u>	<u>94,127</u>	<u>87,216</u>

**4 Other income**

	<b>Unrestricted</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Grants received	-	-	2,600
Other income	<u>6,692</u>	<u>6,692</u>	<u>8,955</u>
	<u>6,692</u>	<u>6,692</u>	<u>11,555</u>



**6 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2018</b>	<b>2017</b>
Evangelism & Missions	13,783	9,043	22,826	13,316
Employee costs	41,928	-	41,928	38,291
Motor and travel costs	397	-	397	475
Premises costs	23,299	3,839	27,138	15,357
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,647	-	1,647	2,059
General administrative costs	12,326	-	12,326	14,090
Legal and professional costs	654	-	654	300
	<u>94,034</u>	<u>12,882</u>	<u>106,916</u>	<u>83,888</u>

**7 Net (expenditure)/income before transfers**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	1,647	2,059

**8 Staff costs**

Salaries and wages	39,442	36,561
Pension costs	1,010	570
	<u>40,452</u>	<u>37,131</u>

No employee received emoluments in excess of £60,000.

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 October 2017	326,296	48,072	374,368
At 30 September 2018	<u>326,296</u>	<u>48,072</u>	<u>374,368</u>
<b>Depreciation and impairment</b>			
At 1 October 2017	-	39,835	39,835
Depreciation charge for the year	-	1,647	1,647
At 30 September 2018	<u>-</u>	<u>41,482</u>	<u>41,482</u>
<b>Net book values</b>			
At 30 September 2018	<u>326,296</u>	<u>6,590</u>	<u>332,886</u>
At 30 September 2017	<u>326,296</u>	<u>8,237</u>	<u>334,533</u>

**Spa View Community Church**  
**NOTES TO THE ACCOUNTS**

**10 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>808</u>	<u>844</u>
	<u>808</u>	<u>844</u>

**11 Creditors:**

amounts falling due within one year

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	560	497
Accruals and deferred income	<u>360</u>	<u>300</u>
	<u>920</u>	<u>797</u>

**12 Movement in funds**

	<b>At 1 October 2017</b>	<b>Incoming resources (including other gains/losses)</b>	<b>Resources expended</b>	<b>Gross transfers</b>	<b>At 30 September 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
No.2 Account	16,860	9,223	(12,882)	(501)	12,700
Total	<u>16,860</u>	<u>9,223</u>	<u>(12,882)</u>	<u>(501)</u>	<u>12,700</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	343,049	91,596	(94,034)	501	341,112
<b>Revaluation Reserves:</b>					
<b>Total funds</b>	<u>359,909</u>	<u>100,819</u>	<u>(106,916)</u>	<u>-</u>	<u>353,812</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

No.2 Account - For ring fencing of mission projects, building works, etc.

**13 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	332,886	-	332,886
Net current assets	<u>8,226</u>	<u>12,700</u>	<u>20,926</u>
	<u>341,112</u>	<u>12,700</u>	<u>353,812</u>

**14 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
	<b>Land and</b>	<b>Other</b>	<b>Land and</b>	<b>Other</b>
	<b>buildings</b>		<b>buildings</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating leases with expiry date:				

***Pension commitments***

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
The pension cost charge to the company amounted to:	<u>1,010</u>	<u>570</u>

**15 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**Spa View Community Church**  
**NOTES TO THE ACCOUNTS**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 30 September 2018**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
<b>Income and endowments from:</b>				
Donations and legacies				
General offerings, income and donations	<u>84,904</u>	<u>9,223</u>	<u>94,127</u>	<u>87,216</u>
	84,904	9,223	94,127	87,216
Other				
Grants received	-	-	-	2,600
Other income	<u>6,692</u>	<u>-</u>	<u>6,692</u>	<u>8,955</u>
	6,692	-	6,692	11,555
<b>Total income and endowments</b>	91,596	9,223	100,819	98,771
<b>Expenditure on:</b>				
Other expenditure				
Evangelism & Missions	<u>13,783</u>	<u>9,043</u>	<u>22,826</u>	<u>13,316</u>
	13,783	9,043	22,826	13,316
Employee costs				
Salaries/wages	39,442	-	39,442	36,561
Pension costs	1,010	-	1,010	570
Staff training	<u>1,476</u>	<u>-</u>	<u>1,476</u>	<u>1,160</u>
	41,928	-	41,928	38,291
Motor and travel costs				
Travel and subsistence	<u>397</u>	<u>-</u>	<u>397</u>	<u>475</u>
	397	-	397	475
Premises costs				
Rates	85	-	85	56
Light, heat and power	4,914	-	4,914	5,299
Premises insurances	1,699	-	1,699	1,439
Premises repairs and maintenance	<u>16,601</u>	<u>3,839</u>	<u>20,440</u>	<u>8,563</u>
	23,299	3,839	27,138	15,357
General administrative costs, including depreciation and amortization:				
Depreciation of Fixtures, fittings & equipment	1,647	-	1,647	2,059
Software, IT support and related costs	1,525	-	1,525	730
Stationery and printing	509	-	509	1,343
Sundry expenses	10,226	-	10,226	11,758
Telephone, fax and broadband	<u>66</u>	<u>-</u>	<u>66</u>	<u>259</u>
	13,973	-	13,973	16,149
Legal and professional costs:				
Accountancy and bookkeeping	<u>654</u>	<u>-</u>	<u>654</u>	<u>300</u>
<b>Total expenditure of other costs</b>	<u>94,034</u>	<u>12,882</u>	<u>106,916</u>	<u>83,888</u>

**Spa View Community Church**  
**NOTES TO THE ACCOUNTS**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net (expenditure)/income	(2,438)	(3,659)	(6,097)	14,883
Transfers between funds	501	(501)	-	-
Net (expenditure)/income before other gains/(losses)	(1,937)	(4,160)	(6,097)	14,883
Other Gains	-	-	-	-
Net movement in funds	<u>(1,937)</u>	<u>(4,160)</u>	<u>(6,097)</u>	<u>14,883</u>