

**HOPE CHURCH ROTHERHAM**

**Registered charity : 1069689**

**ACCOUNTS FOR THE YEAR ENDED**

**31 MARCH 2019**

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**Hope Church Rotherham  
Hope Centre  
Grove Road  
Rotherham  
South Yorkshire  
S60 2ER  
01709 820896  
[www.hopechurchrotherham.co.uk](http://www.hopechurchrotherham.co.uk)**

## **HOPE CHURCH ROTHERHAM**

### **LEGAL AND ADMINISTRATIVE DETAILS**

**Charity registration number** 1069689

#### **Registered office**

Hope Centre  
Grove Road  
Rotherham  
South Yorkshire  
S60 2ER

#### **Members of the Church Council**

Steven Jenkins	Chair
Barry Eastwood	
Andrew Harris	
John Bradwell	
Hannah Lambert	
Paul Cunningham	
Paul Morris	

#### **Appointed officers**

Val Jennings	Secretary
Matthew Key	Treasurer

#### **Bank**

Yorkshire Bank  
1 Frederick Street  
Rotherham  
S60 1QP

#### **Reporting accountants**

Walters Hawson Limited  
Norham House  
Moutenoy Road  
Rotherham  
S60 2AJ

#### **Solicitors**

Tierney & Co  
137 Bawtry Road  
Rotherham  
S66 2BW

# **Trustees Annual Report of Hope Church Rotherham**

(Registered Charity Number 1069689)

## **April 2018 to March 2019**

### **1. Introduction and background**

Hope Church Rotherham (hereafter referred to as the Church) is affiliated to the British Assemblies of God (AoG), and is constituted as a trust using the model deed negotiated centrally by the AoG for its churches. That was adopted on 16th January 2007, and recognises the greater role of the Church in social action. The Senior Pastor, Danny Miller, has full ministerial status within the British Assemblies of God. The church owns and occupies Hope Centre, principally as it's place of open worship. Hope Centre is formally recorded at the General Register Office as a place for public religious worship.

### **2. The Church Council are the trustees:**

Steven Jenkins (Chair)  
Barry Eastwood  
Andrew Harris  
John Bradwell  
Hannah Lambert  
Paul Cunningham  
Paul Morris – Appointed 29<sup>th</sup> April 2019

The Treasurer is Matthew Key.

The Church is organised under the Senior Pastor Paul Morris (Appointed as senior Pastor on the 1<sup>st</sup> July 2019) along with the team of Elders.

### **3. Bank, Solicitors, Accountants**

#### **The Church's main bankers are:**

Yorkshire Bank, 1 Frederick Street, Rotherham, S60 1QP

#### **The Church's solicitors are:**

Tierney & Co, 137 Bawtry Rd, Rotherham, S66 2BW

#### **The Church's accountants are:**

Walters Hawson Limited Chartered Accountants, Norham House, Mountenoy Road, Moorgate, Rotherham, S60 2AJ

## **Trustees Annual Report of Hope Church Rotherham**

(Registered Charity Number 1069689)

### **April 2018 to March 2019**

#### **4. The objects of the Church**

The charitable objects of the Church are:

- (i) To advance the Christian faith in accordance with the statements of fundamental truths of the AOG in such parts of the United Kingdom or the world as the church council from time to time may think fit.
- (ii) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such part of the United Kingdom or the world as the Church Council from time to time think fit.
- (iii) Advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

#### **5. Church activities in furtherance of the above charitable objects for the public benefit**

We intend that all our activities aim are in line with God's will for His Church according to the scriptures, which includes loving all people, introducing them to Jesus Christ, and equipping them to have a beneficially transforming impact in their communities and beyond. We are most thankful to all the many people who have supported Hope Church and its projects in a voluntary or financial capacity. The value of the voluntary work is at the same time incalculable and invaluable. Various projects and programmes run throughout the week at Hope Church including the following...

- Sunday morning family service (worship and teaching)
- Hope Kids'- Sunday morning junior church
- Connect Groups: to develop community and leadership, and for fellowship and Bible studies
- Lifestyle evangelism, prayer, healing etc.
- Alpha & Discipleship Courses for enquirers and new Christians
- Hope Toddlers' - Toddler group meeting once midweek

## **Trustees Annual Report of Hope Church Rotherham**

(Registered Charity Number 1069689)

### **April 2018 to March 2019**

- Amplify Youth Club, weekly events and activities
- Home visits to families in the local area
- Rotherham Foodbank
- Operating from the UK Office within Hope Centre, a global missions operation known as 'Back to Jerusalem UK'.
- Supporting missionary work in Macedonia and orphans in Ethiopia – 'Compassion UK'
- Street Pastors
- World Changers – Seniors project
- Men football and breakfasts
- Women's events

### **6. Church membership, community influence and the public benefit in setting our objects and planning our activities**

Our trustees have given careful consideration to the Charity Commission's general guidance on public benefit. From Hope Centre, the church and our projects are better able to benefit the whole public of Rotherham. We are happy that we more than meet the public benefit requirements. The average weekly attendance on Sundays is 100 people and the number of people in church membership for the period covered was 84 adults.

The Parent/Toddler group meet on Monday's from 10am, apart from holidays. Sessions are well attended. This group works with children between the ages of 1 month to 4.5 years, learning through play and social skills form the basis of the activities for the toddlers.



## **Trustees Annual Report of Hope Church Rotherham**

(Registered Charity Number 1069689)

### **April 2018 to March 2019**

Amplify Youth Group is a group for teenagers connected to the church, which meets every Friday evening from 7:30pm to 9:00pm for fun, games, quizzes as well as attending concerts. Between 10-15 youth are in regular attendance.

Hope Church runs its Rotherham Foodbank project at Hope Centre, supplying free food items etc. and counselling to local families suffering financial hardship at times of crisis. There is an ever-increasing demand for this service. The Foodbank is monitored by the Trussell Trust, and participates in meetings of the 'Food for People in Crisis' Network in Rotherham.

#### **7. Local Partnerships**

The Church is a member of Churches Together in Rotherham and takes part in area-wide events such as town centre celebrations, area committees, united prayer meetings and special events. The Church is also a part of a local ministers' network for Assemblies of God, meeting monthly for prayer breakfasts.

#### **8. Finance**

The Church's financial records are updated on a regular basis. All the normal secure counting and banking procedures are followed. We have several bank accounts at two banks. Each account relates to a particular purpose.

Over this last year we have reviewed our financial policies and developed new policies and controls to mitigate any areas of risk.

In accordance with the governing SORP a Statement of Financial Activity has been produced. Also tangible assets are recorded in a Balance Sheet and depreciated where appropriate on a straight-line basis over 3 years.

Our reserves policy is to have a sum set aside that will cover three months payments of salary, mortgage, utilities and insurance. To achieve this we are setting aside 10% of our monthly income. We expect to reach our target by the Summer of 2020.

## **Trustees Annual Report of Hope Church Rotherham**

(Registered Charity Number 1069689)

**April 2018 to March 2019**

### **8a. Trustee Remuneration**

None of the Trustees received any remuneration pertaining their roles as trustees. Details of other remuneration paid in the year to our former Senior Pastor and as permitted by the charity constitution are given in the notes to the accounts.

### **8b. Average Number of full-time employee equivalents in the year.**

This remains at one full time and four part-time; these include the Senior Pastor, Community Pastor, Finance Manager, Foodbank administrator and Back to Jerusalem UK office Manager. All are based at Hope Church.

## **9. Risk management**

The Trustees recognise the need for effective management of the key risks faced by the charity. The types of risks the charity faces are periodically identified reviewed and prioritised in terms of potential impact and likelihood of occurrence.

In December 2018 Pastor Danny Miller resigned from his position as Senior Pastor of Hope Church, after allegations of mismanagement of funds. Further controls were put in place to avoid any re-occurrence in the future. All charity stakeholders have been made aware of the situation.

The Charity Commission confirmed on the 16<sup>th</sup> July 2019 that they were satisfied that the trustees had dealt with the matter appropriately and responsibly.

The appropriateness and adequacy of internal controls and identification of any further actions required to mitigate key risks identified are also part of the overall risk management process.

**Steven Jenkins – Chair**

**25 November 2019.**

# HOPE CHURCH ROTHERHAM

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2019

### Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

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 ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Church deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
Steven Jenkins

Date: 25 November 2019



## **Independent Examiner's Report to the Trustees of Hope Church Rotherham**

I report on the accounts of the charity for the year ended 31 March 2019.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

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

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, I have identified matters that give me reasonable cause to believe that the accounting records were not kept in accordance with section 130 of the 2011 Act; and the accounts do not accord with those records.

As described in note 10 to the accounts, the allegation of serious financial mismanagement previously reported in the 2018 financial statements continued into the 2019 financial statements. Expenditure in this financial year totalling £7,000 approximately, relating to a specific restricted Charity fund is in doubt, and that the lack of supporting documentation for that expenditure may indicate that it was not properly incurred for the intended charitable purpose.

I confirm that there are no other matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Keith Dennis Hawson FCA  
Walters Hawson Limited  
Chartered Accountants and Statutory Auditors  
Norham House  
Mountenoy Road  
Rotherham S60 2AJ

Date 26 / 11 / 2019

**HOPE CHURCH ROTHERHAM**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Income:					
Income from donations and legacies	2	108,285	41,097	149,382	155,986
Income from charitable activities	2		5,000	5,000	7,500
				-	-
Total income		108,285	46,097	154,382	163,486
Expenditure:					
Charitable activities	4	112,508	36,914	149,422	152,257
Total expenditure		112,508	36,914	149,422	152,257
Net income/(expenditure) before transfers		(4,223)	9,183	4,960	11,229
Transfers between funds		-	-	-	-
Net income/(expenditure) and net movement in funds		(4,223)	9,183	4,960	11,229
Fund balances at 1 April 2018	10	60,490	16,073	76,563	65,334
Fund balances at 31 March 2019	10	56,267	25,256	81,523	76,563

The statement of financial activities includes all gains and losses recognised in the year.  
All results are from continuing activities.

HOPE CHURCH ROTHERHAM

BALANCE SHEET

AS AT 31 MARCH 2019

	Note	2019		2018	
		£	£	£	£
<b>Fixed assets</b>	6		<b>140,808</b>		138,313
<b>Current assets</b>					
Income tax recoverable			-		-
Cash at bank and in hand		<b>23,091</b>		20,876	
<b>Total current assets</b>		<b>23,091</b>		20,876	
<b>Creditors: amounts falling due within one year</b>	7	<b>3,811</b>		2,450	
<b>Net current assets</b>			<b>19,280</b>		18,426
<b>Total assets less current liabilities</b>			<b>160,088</b>		156,739
<b>Creditors: amounts falling due after one year</b>	8		<b>78,566</b>		80,176
<b>Net assets</b>			<b>81,523</b>		<b>76,563</b>
<b>The funds of the charity</b>					
<b>Unrestricted funds</b>	10		<b>56,267</b>		60,490
<b>Restricted funds</b>	10		<b>25,256</b>		16,073
<b>Total unrestricted funds</b>			<b>81,523</b>		76,563
<b>Restricted funds</b>	15				
<b>Total funds</b>			<b>81,523</b>		<b>76,563</b>

The accounts 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 Charities SORP (FRS 102)), and applicable law including the Charities Act 2011.

The financial statements were approved by the Trustees on 25 November 2019 and are signed on its behalf by:

  
Barry Eastwood

  
Steven Jenkins

Trustees

## **HOPE CHURCH ROTHERHAM**

### **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

#### **1 Accounting Policies**

##### **General information and basis of preparation**

Hope Church Rotherham (hereafter referred to as the Church) is affiliated to the British Assemblies of God (AoG), and is constituted as a Trust using the model deed negotiated centrally by the AoG for its churches. It is a registered charity (Registered Charity Number 1069689).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and with the Charities Act 2011. Hope Church Rotherham meets the definition of a public benefit entity under FRS 102.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **Incoming resources**

Incoming resources are recognised in the period in which the Charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the Charity has to fulfil conditions before becoming entitled to it.

##### **Resources expended**

Resources expended are included on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the reporting accountants fees and costs linked to the strategic management of the Charity.

Support costs are those costs not directly allocated to an activity of the Charity but support those activities.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, support costs are apportioned on an appropriate basis.

##### **Donated goods - Foodbank**

The costs involved in undertaking the valuation of donated stock outweighs the benefit to users of the accounts and to the charity of having this financial information. No value is ascribed to these goods in incoming and outgoing resources.



# **HOPE CHURCH ROTHERHAM**

## **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

### **1 Accounting Policies - continued**

#### **Fund accounting**

Unrestricted funds represent those monies which are freely available for application towards any purpose which falls within the Charity's remit.

Restricted are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

Capital expenditure has been capitalised and depreciated over the asset's useful life.

Depreciation rates are applied to write down the assets to estimated residual values over their useful lives. The

Freehold buildings	25 years straight line
Equipment	3 years straight line

For the purposes of reporting the cost of the property has been split, by the Trustees, 50:50 between land (not depreciated) and buildings

#### **Pension schemes**

The Charity contributions to defined contribution pension schemes for its employees are charged to the income and expenditure account in the year in which they fall due. The assets of the schemes are independent of the Charity's finances.

**HOPE CHURCH ROTHERHAM**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31 MARCH 2019**

**2 Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Church/vision Mission	108,285 -		108,285 -	93,114 -
Foodbank		22,839	22,839	24,729
B2J UK		21,538	21,538	25,855
Jobclub		-	-	-
Vision 2017		-	-	12,176
Worship		-	-	1,472
Vision 2018		1,720	1,720	6,140
	<b>108,285</b>	<b>46,097</b>	<b>154,382</b>	<b>163,486</b>

**3 Resources expended on charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Church/vision Mission	112,507 -		112,507 -	92,040 -
Foodbank		18,006	18,006	19,263
B2J UK		18,359	18,359	28,702
Jobclub		-	-	-
Vision 2017		-	-	12,175
Worship		100	100	77
Vision 2018		450	450	-
	<b>112,507</b>	<b>36,915</b>	<b>149,422</b>	<b>152,257</b>

# HOPE CHURCH ROTHERHAM

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2019

<b>4</b>	<b>Resources expended on charitable activities by category</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>	<b>Total 2018</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Project expenditure	11,471	15,969	30,440	29,401
	Grants to institutions	3,000			
	Rent and rates	566	-	566	180
	Heat, light and power	9,089	-	9,089	7,847
	Travelling expenses	7,391	2,102	9,493	18,237
	Printing and stationery	507	605	1,112	2,855
	Telephone and computer costs	2,072	187	2,259	2,797
	Equipment hire and rental	-	280	280	345
	Maintenance	9,501	1,034	10,535	24,648
	General expenses	1,743	1,288	3,031	3,702
	Bank charges and interest	4,524	-	4,524	4,759
	Wages and salaries	53,485	14,921	68,406	48,229
	Professional fees	5,846	-	5,846	5,945
	Depreciation	3,313	528	3,841	3,312
		<b>112,508</b>	<b>36,914</b>	<b>149,422</b>	<b>152,257</b>

## 5 Staff numbers

The average number of employees was 3 (2017: 4).  
No employees earned in excess of £60,000.

**HOPE CHURCH ROTHERHAM****NOTES TO THE ACCOUNTS****YEAR ENDED 31 MARCH 2019****6 Fixed Assets**

	<b>Freehold land and buildings</b>	<b>Plant and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2018	150,000	1,249	-	151,249
Additions		1,596	-	1,596
Disposals		-	4,740	4,740
At 31 March 2019	150,000	2,845	4,740	157,585
<b>Depreciation</b>				
At 1 April 2018	12,000	936	-	12,936
Disposals		-	-	-
Charge for the year	3,000	446	395	3,841
At 31 March 2019	15,000	1,382	395	16,777
<b>Net book value</b>				
At 31 March 2019	<b>135,000</b>	<b>1,463</b>	<b>4,345</b>	<b>140,808</b>
At 31 March 2018	138,000	313	-	138,313

Capital commitments at 31 March 2019 were £nil (2018 £nil).



# HOPE CHURCH ROTHERHAM

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2019

### 7 Creditors: amounts falling due within one year

	2019 £	2018 £
Mortgage	1,530	1,450
Other creditors	281	
Accruals	2,000	1,000
	<b>3,811</b>	<b>2,450</b>

### 8 Creditors: amounts falling due after more than 1 year

Mortgage	78,566	80,176
	<b>78,566</b>	<b>80,176</b>

The mortgage is secured on the Charity's freehold land and buildings, and of the total amount due, £72,000 is repayable after more than 5 years.

### 9 Analysis of net assets between funds

	2019		
	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	135,000	5,808	140,808
Debtors	-	-	-
Bank and cash balances	11,594	11,497	23,091
Liabilities <1 year	(3,811)		(3,811)
Liabilities > 1 year	(78,566)		(78,566)
	<b>64,218</b>	<b>17,305</b>	<b>81,523</b>

# HOPE CHURCH ROTHERHAM

## NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2019

### 10 Analysis of charitable funds

	Balance b/fwd £	Incoming resources £	Resources expended £	Transfers £	Fund c/fwd £
Unrestricted	60,490	108,285	(112,508)		56,267
Restricted					
Foodbank	8,426	22,839	(18,006)	111	13,370
B2J UK	-	21,538	(18,359)		3,179
Jobclub	111	-	-	(111)	-
Vision 2017	1	-	-		1
Worship	1,395	-	(100)		1,295
Vision 2018	6,140	1,720	(450)		7,410
	16,073	46,097	(36,915)	-	25,255
Total	76,563	154,382	(149,423)	-	81,522

The Foodbank provides emergency food and support to people in crisis in Rotherham and has a vision to ensure that no-one in Rotherham has to go hungry, with a particular emphasis on tackling child poverty within the borough.

The Job Club will help people step into work, even after years of unemployment. We are developing suitable facilities that will create a supportive environment to boost confidence and morale.

Hope Centre acts as the UK base for Back To Jerusalem. The BTJ magazine is distributed from the office. Resources expended in the period includes approximately £7,000 which is the subject of an allegation of financial mismanagement by Danny Miller, former Senior Pastor and trustee. All Charity stakeholders, including the Charity Commission have been made aware of the situation.

Vision offering 2017 was a special offering taken in 2017 for the work and vision of Hope church. These funds were raised through the donations of the church members.

Worship funds have been given for the sole purpose of worship training - 'Heart & Skill'.

Vision offering 2018 is a special offering was taken in the early part of 2018 for the work and vision of Hope Church. These funds were raised through the donations of the church members.