

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**FINANCIAL STATEMENTS**  
**31 DECEMBER 2019**

**Company Registration Number 10135450**

**Charity Number 1166903**

**CHEDDAR VALLEY COMMUNITY CHURCH**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2019**

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# **CHEDDAR VALLEY COMMUNITY CHURCH**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2019**

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The Trustees of the Cheddar Valley Community Church present their annual report on the affairs of the Charity, together with the financial statements and Independent Examiner's report for the year ended 31 December 2019.

### **Trustees**

The Trustees named on the page headed Reference & Administrative Information served throughout the year. The Trustees are also the Directors of the Company. The minimum number of Trustees is four. The Trustees have power to appoint at any time as a Trustee any individual Member of the Charity (which has the meaning given in section 112 of the Companies Act 2006). Such an individual may only be admitted to Membership of the Charity if they are also appointed as a Trustee at the same time.

There must be at least 4 Members of the Charity at all times who are also Trustees. A Trustee's office automatically terminates if: they cease to be a Member of the Charity; are disqualified under company law from acting as a director; are otherwise disqualified under charity law from acting as a charity trustee; are incapable of managing their own affairs; are absent without notice from four consecutive trustee meetings and are removed by a majority decision of the other trustees; resign; or die.

### **Investment Powers**

The Charity has power to do anything lawful in pursuit of its charitable purposes, subject to any applicable requirement of the Charities Act 2011 or other applicable statutory provision. The Trustees have control of the Charity and its funds and assets and are responsible for the management of the Charity's activities. They may exercise all such powers of the Charity as are not, by the Companies Act 2006 or by its Articles of Association, required to be exercised by the members of the Charity. Subject to that, the Trustees have power to invest funds as they see fit.

### **Constitution, Objects and Policies**

The Charity is controlled by its Articles of Association and constitutes a company limited by guarantee as defined in the Companies Act 2006. It was incorporated on 20 April 2016 and registered as a charity by the Charity Commission on 4 May 2016. The charitable purpose of the Charity is to advance the Christian religion.

The Charity is a Christian Church which advances the Christian religion through, for example, its various religious activities and helping those in need. The Charity benefits the general public including children, young people, elderly and disabled people and other charities. In achieving its aims the Charity provides buildings, services and human resources. It also provides advocacy, advice and information; and makes gifts to individuals and organisations including other charities and churches.

### **Development, activities and achievements**

The Charity was set up in 2016 with the express intention that it would take over the functions, assets and employees of the unincorporated registered Charity number 288139 (also called Cheddar Valley Community Church). This happened on 1 January 2017 with the transfer to it of the old Charity's employees and activities and in November 2017 the transfer to it of the old Charity's properties.

# **CHEDDAR VALLEY COMMUNITY CHURCH**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2019**

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During the first part of 2019, we sought to build on various changes made in 2018 but found as 2019 went on that it became a year of transition due to personnel changes. In particular, Dr. John Heather stood down in September as Senior Leader of the Charity and he and his wife both stood down from the Leadership Team. Our Children and Families' Worker also resigned from the Leadership Team and employment. We were very sorry to lose their services and wish them every success in their current ventures.

The Leadership Team was accordingly strengthened with two new appointments and set about reviewing all aspects of the day to day running of the Charity, which has continued into 2020. All those involved have existing work and family commitments so we greatly appreciated their willingness to take on joint leadership of the Charity.

We sought during 2019 to retain our focus on introducing people to Jesus, deepening their relationship with and knowledge of Him and providing support and encouragement to those in need. We did this by seeking the Lord's direction and guidance through prayer, prophecy, teaching, worship and outreach into the local community.

Public worship meetings open to everyone continued to be held in the local community on Sunday mornings in the main hall of Cheddar's senior school. Numbers attending fluctuated during the year but there was a consistent core of around 60 people. As in previous years, we welcomed people of all ages to our meetings, including residents from a local care home for young adults and holiday-makers visiting Cheddar.

Some 'home groups' continued to be run during the week providing fellowship and pastoral care for attendees. These met in Cheddar as well as in the nearby villages of Draycott, Shipham and Winscombe. And specific monthly groups were set up: Synergy – monthly meetings for people who find themselves 'solo' for whatever reason; and CAMEO – for the elderly, lonely and those who can't get out and about much.

We held several 'Family Fun Days' on Sunday mornings and a BBQ in place of our normal worship meetings at which we were joined by families from the community. We enjoyed a wide range of activities at these from crafts to bouncy castles, enabling parents and carers to chat and enjoy coffee and cake. We prayed for people on request, especially for healing, and had opportunities to bless the local community and build relationships with families.

We also tried other formats for Sunday meetings, such as a 'melting pot session'. For this we replaced the normal worship songs and sermon with a relaxed, informal atmosphere in which topical questions were discussed together and then with a small panel of people at the front. This was supplemented with tea, coffee and cakes being served throughout at the back of the hall. Those who were there considered this successful.

Other formats we experimented with included 'carols at the crib' at Christmas. This involved anyone who wanted to do so dressing up as a nativity character and acting out the Christmas story accompanied by the singing of well known carols and a talk about the relevance of Jesus' birth and death. This was greatly enjoyed by all, including the many of all ages who dressed up as angels, shepherds and even Marys. In addition, Church members sang carols at a busy local pub / restaurant in December.

We continued to run our weekly free carers' and toddlers' group during school term times in the Church's main hall. This was of benefit both to children and adults, with a core of about ten regular attendees. Sessions had at least two activities set out each week to encourage small-muscle skills, sensopathic stimulation and creativity, ending with lively music and movement.

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## **CHEDDAR VALLEY COMMUNITY CHURCH**

### **TRUSTEES' ANNUAL REPORT**

#### **YEAR ENDED 31 DECEMBER 2019**

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Our Children and Families' Worker continued to develop contacts with the local schools, taking assemblies and running lunchtime clubs. His enthusiasm and efforts were greatly welcomed, including particularly by the Cheddar First School which made facilities available free of charge for which we were grateful. With support from Church members, mid-week clubs were run for children of various ages on our own premises, and on Sunday mornings for those attending our main meetings. In addition, he organised a morning club which provided around 150 free places over a week in the summer holidays. It was obvious how much all these activities were enjoyed by many children.

With his departure we restarted a mid-week club for those in school years 6 to 8, which welcomed back some children who had attended its predecessor club and new children. This group subsequently volunteered to lead worship at a Sunday meeting, which was a great blessing. We also reinstated meetings for children during the talk on Sundays and welcomed new helpers to this.

We remained open to receiving and working through prophetic words from the Lord and invited those with clear ministries in this and other areas to speak into the Church.

The Church continued to play an active part in the Fraternal of local church Leaders and to support financially the Christian Schools' Worker appointed by the Leaders' Fraternal to provide pastoral care and outreach into the local schools, particularly the senior school.

The Church's residential flat continued to be available without charge for Christian leaders and others in need of a retreat to refresh themselves. Comments made in the visitors' book over the years show how valuable this service has been to people.

Visits were again made to churches in France and Turkey that we have longstanding relationships with, during which speaking engagements were undertaken and support provided to leaders. In addition, a visit was organised through one of our Turkish contacts to a church in Bulgaria set up by an ethnic gypsy people group. This exploratory visit led to plans being developed for us to part-fund and provide the main speaker at a conference in Bulgaria in 2020 for that church and other local churches. We also continued the long-term sponsorship of two children through Compassion UK.

The Church runs a cafe in Cheddar (called 'The Cafe') whose purpose and vision is to be: church in the community; a bridge to those who don't know Jesus; a place of comfort and rest; and a place to reach out and bless its customers and demonstrate the love of God to them. It was set up by the Church as a resource for the community and is an integral part of the Church and its missionary outreach, with staff being available to talk to customers about Jesus and pray for them if desired. We have sought to make The Cafe a welcoming Christian environment for local people and visitors to Cheddar, and it participates in community events such as Cheddar's December Festive Night.

Unfortunately, The Café has made a loss in every year of its existence to the extent that the financial support it needed was threatening the viability of the Charity. With heavy hearts the Trustees and Leadership Team concluded that The Café should close and discussed this with the staff. Several of them wanted to find a way of keeping The Café open and explored various ideas. In the summer these culminated with Café staff making a public appeal for funds to keep The Café open.

# **CHEDDAR VALLEY COMMUNITY CHURCH**

## **TRUSTEES' ANNUAL REPORT**

### **YEAR ENDED 31 DECEMBER 2019**

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This met with a remarkable response from the community which showed how much The Café was valued by them. As sufficient donations were received or promised to cover normal operating losses for one year, we agreed that the staff should investigate further whether it would be viable for them to take over and run The Café if we transferred it and any assets to a new legal entity.

Discussions about this were continuing at the end of 2019 and into 2020. We set a deadline of the end of September 2020 for The Café to be transferred to a new entity. In reality, this means that a decision would need to be taken around the middle of 2020 due to the need to give notice to the staff and the Landlord if The Café has to be closed.

During this process we said goodbye to The Café Manager who had served for many years, and promoted an existing staff member who had been instrumental in making the public appeal for funds. Despite all this going on, The Café continued to run various activities and again offered refreshments and companionship on Christmas Day to those in the community who would otherwise have been alone: it provided 15 full Christmas meals which had been donated by Church members and others. A local group also continued to use The Café for their annual general meeting.

The Trustees confirm that they have had regard to the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit; and that the Charity benefits the public.

#### **Financial Review**

The Trustees and Leadership Team closely monitor the Charity's financial position and take action if there is deterioration, such as happened over The Café. Despite these problems we honoured our commitment to channel at least 15% of the Church's unallocated income into missions and community activities (which includes The Café). This was only possible due to the generosity and commitment of individuals whose regular donations make up a significant majority of the Church's income. The Church also benefitted from an unquantified but very considerable amount of volunteer support from people without which it could not operate effectively. We are grateful for that and formally thank everyone.

The difference between income and expenditure at The Café in 2019 was a loss of about £25,000, which follows on from varying losses in previous years. Despite strenuous efforts to cut costs, including making use of surplus food donated to charities through Foodshare ([www.foodshare.org.uk](http://www.foodshare.org.uk)), losses have been due to a range of factors including external constraints, the general economy, poor sales and high employment costs. As described above, the cumulative losses led to an appeal to the community for support and work being undertaken to consider whether a new entity could be set up by staff to take on The Café rather than close it.

#### **Future development**

Trustees and the Leadership Team regularly review staffing and opportunities to improve and develop the activities of the Charity and will continue to do so during 2020. This has become even more important since the end of 2019 with the need to curb the spread of the COVID-19 virus which has led to changes in everybody's way of life.

A major consequence of the pandemic was the need to close The Café in March 2020. By furloughing the staff we have been able to protect them from immediate adverse financial impacts due to the enforced closure. However, we cannot mitigate the uncertainty that the pandemic is causing for those considering whether to create a new entity to take on The Café and save it from final closure in the autumn.

# **CHEDDAR VALLEY COMMUNITY CHURCH**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2019**

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Another immediate effect of the Government's UK-wide lockdown was the closure of all our face-to-face meetings. We were able to adopt video conferencing technology and Sunday meetings resumed this way quite quickly. These were followed by prayer meetings and meetings for children. In this way, plus others, we have sought to ensure that people can stay connected with the Church and with each other.

Longer term plans are continually having to be reviewed in light of the evolution in the Government's advice on social distancing. Throughout this we have wanted to keep our eyes on Jesus and continue to believe prophetic words we have received that we are "in a new day", and that God "will make a way where there may seem to be no way".

A positive outcome of the pandemic has been the strengthening of ties with leaders of other churches and Christians in the area, which we hope will improve still further in the 'new normal'. Before the pandemic we had recognised the need to improve these links and had been planning a camping weekend event in Cheddar this autumn. This would be open to all Christians and have an external speaker. Whatever happens about holding this we will continue to invite respected external leaders to speak into the Church and look for ways in which we can continue to 'impact a generation' of young people.

### **Reserves Policy**

The Church's income comes mainly from the freewill committed giving of individuals, which is expected to be consistent in normal times. In such a 'steady state condition' the Trustees consider that regular expenditure to which the Church is committed can be covered from current regular income. Having considered various scenarios and coping strategies, the Trustees identified in the Reserves policy £3,500 as being the minimum formal reserve which the Church should hold. The Café's income and expenditure depend mainly on trading conditions. However, broadly speaking, but only with financial support from the Church, it covers its costs. Some of these costs are fixed (for example, the lease) but others could be scaled back if needed (for example, reducing opening hours would reduce wage costs).

The Trustees consider that the maximum reserve needed to cover difficulties which might be experienced by The Café would be six months' lease, utilities and wages costs. The policy set this amount as £36,000. Accordingly, the maximum reserve figure in the policy is £40,000, which would be made up from all the funds held by the Church and The Café in the net current assets that are not legally committed (even though they may be notionally committed via the setting of a budget).

The Trustees consider that a maximum reserve at this level would be sufficient to meet any immediate and unavoidable costs from financial difficulties arising simultaneously at the Church and The Café whilst they decide what mitigating steps to take.

The Charity's policy will be reviewed when the future of The Café has been decided.

The Charity's unrestricted free reserves were £41,639 at 31 December 2019. The Trustees recognise that this exceeds the maximum figure in the policy but are content with the position given the uncertainties around The Café and its transfer to a new entity or closure in 2020.

# CHEDDAR VALLEY COMMUNITY CHURCH

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2019

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### Statement of trustees' responsibilities

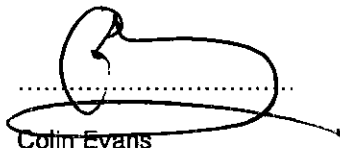
The trustees (who are also directors of Cheddar Valley Community Church for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on ..... 20 July 2020 ..... and signed on their behalf by:

  
.....  
Colin Evans

Chair of Trustees



**CHEDDAR VALLEY COMMUNITY CHURCH**  
**REFERENCE & ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2019**

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Charity information for the year ended 31 December 2019

Trustees	C Evans P Hart J Heather A Mehlig R Timm
Charity Offices	The Oasis Tweentown Cheddar Somerset BS27 3JB
Independent Examiner	Neil Kingston FCA Burton Sweet Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  Lloyds Bank plc Bath Street Cheddar Somerset BS27 3AA  TSB Bank plc PO Box 373 Leeds LS14 9GQ
Registered Number	1166903 (Charity) 10135450 (Company)

# CHEDDAR VALLEY COMMUNITY CHURCH

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2019

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### Independent examiner's report to the trustees of Cheddar Valley Community Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2019.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

  
Neil M Kingston, FCA  
Burton Sweet Chartered Accountants  
The Clock Tower  
Farleigh Court  
Old Weston Road,  
Flax Bourton  
Bristol BS48 1UR

Date: 20.7.2020

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE**  
**ACCOUNT)**  
**YEAR ENDED 31 DECEMBER 2019**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
<b>Income from:</b>					
Donations	2	94,160	23,611	117,771	123,358
Charitable activities	3	78,937	-	78,937	108,073
Investments		78	-	78	38
<b>Total income</b>		<u>173,175</u>	<u>23,611</u>	<u>196,786</u>	<u>231,469</u>
<b>Expenditure on:</b>					
Charitable activities	4	181,148	23,307	204,455	241,251
<b>Total expenditure</b>		<u>181,148</u>	<u>23,307</u>	<u>204,455</u>	<u>241,251</u>
Transfers between funds		881	(881)	-	-
<b>Net income/(expenditure) for the year</b>	5	(7,092)	(577)	(7,669)	(9,782)
<b>Net movement in funds</b>		<u>(7,092)</u>	<u>(577)</u>	<u>(7,669)</u>	<u>(9,782)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward	12	385,473	1,749	387,222	397,004
<b>Total funds carried forward</b>		<u>378,381</u>	<u>1,172</u>	<u>379,553</u>	<u>387,222</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

Prior year comparatives are set out in note 7.

The notes on pages 11 to 17 form part of these financial statements.

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**BALANCE SHEET**  
**AT 31 DECEMBER 2019**

		2019		2018	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		336,742		336,007
<b>Current assets</b>					
Debtors	10	4,069		12,744	
Cash at bank and in hand		<u>48,315</u>		<u>47,269</u>	
		52,384		60,013	
<b>Creditors: Amounts falling due within one year</b>	11	<u>(9,573)</u>		<u>(8,798)</u>	
<b>Net current assets</b>			42,811		51,215
<b>Net assets</b>			<u>379,553</u>		<u>387,222</u>
<b>Funds</b>	12, 13				
<b>Unrestricted funds</b>			378,381		385,473
<b>Restricted funds</b>			1,172		1,749
<b>Total funds</b>			<u>379,553</u>		<u>387,222</u>

For the year ending 31 December 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

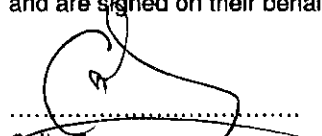
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Trustees on  
and are signed on their behalf by:

*20 July 2020*  
.....

  
.....  
Colin Evans  
Chair of trustees

The notes on pages 11 to 17 form part of these financial statements.

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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**1 Accounting policies**

**(a) Basis of preparation**

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, the Financial Reporting Standard 102 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102, 2016).

The charity is a public benefit entity as defined under FRS102.

There are no material uncertainties affecting the ability of the charity to continue as a going concern.

**(b) Income**

Income is recognised when the Charity is entitled to the resources and the amount can be measured with reasonable certainty. Income is shown gross and with the associated costs shown separately.

**(c) Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable activity expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. 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 fees and costs linked with the strategic management of the charity. They have been included within charitable activity costs.

**(d) Tangible fixed assets**

Tangible fixed assets for use by the Charity in The Café are stated at cost less depreciation. Tangible fixed assets held by the Church which are brought forward were brought into the accounts at an estimated value as at April 2014, and this was taken as the deemed historic cost. Assets held at this time, and assets valued at more than £1,000 acquired at a later date are depreciated according to their estimated useful lives as shown below. Land and buildings have also been given a deemed cost and are not depreciated.

Fixtures and fittings are depreciated at 15% per annum on a reducing balance basis.

Office Equipment is depreciated at 20% per annum on a straight line basis

**e) 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.

**f) Cash and bank balances**

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

**g) Creditors**

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.

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**2 Donations**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>
Donations	77,264	21,504	98,768
Gift aid	16,896	2,107	19,003
	<u>94,160</u>	<u>23,611</u>	<u>117,771</u>

**Prior year comparative**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2018 £</b>
Donations	93,053	9,996	103,049
Gift aid	18,406	1,903	20,309
	<u>111,459</u>	<u>11,899</u>	<u>123,358</u>

Total donations received from Trustees, key management personnel and related parties in the year were £57,647 (2018: £61,550).

**3 Charitable activities (income)**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
Café income	77,596	-	77,596	105,442
Insurance receipts	-	-	-	468
Sundry	1,341	-	1,341	2,163
	<u>78,937</u>	<u>-</u>	<u>78,937</u>	<u>108,073</u>

All charitable activity income in the prior year was unrestricted.

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**4 Charitable activities (expenditure)**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations	7,092	5,156	12,248
Youthwork and worship ministry costs	2,988	175	3,163
Community outreach events	114	-	114
Establishment costs	8,970	722	9,692
Minister and other Church staff costs	54,262	-	54,262
Support costs	20,293	-	20,293
Café staff costs	62,911	-	62,911
Café expenses -			
Food purchases	2,789	17,254	20,043
Premises costs	19,588	-	19,588
Other running costs	(370)	-	(370)
Depreciation	2,511	-	2,511
	<u>181,148</u>	<u>23,307</u>	<u>204,455</u>

**Prior year comparative**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations	8,546	4,475	13,021
Youthwork and worship ministry costs	2,769	6,764	9,533
Community outreach events	1,226	384	1,610
Establishment costs	11,872	-	11,872
Minister and other Church staff costs	48,505	-	48,505
Support costs	34,541	-	34,541
Café staff costs	68,923	-	68,923
Café expenses -			
Food purchases	19,521	-	19,521
Premises costs	20,382	-	20,382
Other running costs	11,243	-	11,243
Depreciation	2,100	-	2,100
	<u>229,628</u>	<u>11,623</u>	<u>241,251</u>

Governance costs are included within Support costs and are £4,260 (2018: £2,790).

**CHEDDAR VALLEY COMMUNITY CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

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**4 Charitable activities (expenditure) (continued)**

**Grants to institutions**

Included within donations are grants to individuals of £6,550 (2018: £7,606) and grants to institutions as follows:

	<b>2019</b>	2018
	£	£
ASR Benefice	-	50
Cheddar Methodist Memorial Church	65	60
Compassion UK	705	674
Istanbul Protestant Church Foundation	4,000	4,000
Cheddar Valley Plus Food Bank	203	-
The Kings of Wessex Academy	625	500
The Café	100	-
Unseen UK	-	131
	<u>5,698</u>	<u>5,415</u>

**5 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2019</b>	2018
	£	£
Depreciation	2,511	2,100
Independent examiner's remuneration		
- Prior year under accrual	1,110	900
- Current year fees	3,150	1,890
	<u>4,260</u>	<u>2,790</u>

**6 Staff costs**

	<b>2019</b>	2018
	£	£
Minister and Church	53,470	44,339
Café	62,911	68,843
	<u>116,381</u>	<u>113,182</u>

No employee received emoluments of more than £60,000. Included within staff costs are social security costs of £3,275 (2018: £4,699) and employer pension contributions of £1,431 (2018: 500).

	<b>2019</b>	2018
	No.	No.
Average headcount of staff in year:		
Church	2.9	2.4
Café	11.4	11.8
	<u>14.3</u>	<u>14.2</u>



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**6 Staff costs (continued)**

	<b>2019</b>	<b>2018</b>
	<b>No.</b>	<b>No.</b>
Average number of full time equivalent employees in year:		
Church	1.6	1.3
Café	3.3	3.5
	<u>4.9</u>	<u>4.8</u>

The total employment benefits received by key management personnel were £91,330 (2018: £55,966).

**7 Fund Comparatives for the Statement of Financial Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Income from:</b>			
Donations/Legacies	111,459	11,899	123,358
Charitable activities	108,073	-	108,073
Investments	37	1	38
<b>Total income</b>	<u>219,569</u>	<u>11,900</u>	<u>231,469</u>
<b>Expenditure on:</b>			
Charitable activities	229,628	11,623	241,251
	<u>229,628</u>	<u>11,623</u>	<u>241,251</u>
<b>Net income/(expenditure) for the year</b>	<u>(10,059)</u>	<u>277</u>	<u>(9,782)</u>
<b>Net movement in funds</b>	<u>(10,059)</u>	<u>277</u>	<u>(9,782)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	395,532	1,472	397,004
<b>Total funds carried forward</b>	<u>385,473</u>	<u>1,749</u>	<u>387,222</u>

**8 Trustees' payments**

No amounts were paid to Trustees during the year for undertaking trustee duties. The following amounts were paid to, or on behalf of, Trustees and connected persons for the specified reasons:

Stipend paid to Reverend J Reynard as the then Senior Leader of the Church: £17,174 (2018: £22,253). Payment of the stipend is authorised in the Charity's Articles of Association dated 20 April 2016.

Travelling expenses for ministry trips abroad in respect of Reverend and Mrs J Reynard: £1,299 (2018: £567).

In addition to this, wages of £nil (2018: £74) were paid to a close family member of Dr. John Heather, a Trustee, for employment in The Café

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**9 Tangible fixed assets**

	Land and Buildings £	Fixtures and Fittings £	Office Equipment £	Total £
<b>Cost</b>				
At 1 January 2019	325,000	57,898	5,532	388,430
Additions			3,246	3,246
At 31 December 2019	<u>325,000</u>	<u>57,898</u>	<u>8,778</u>	<u>391,676</u>
<b>Depreciation</b>				
At 1 January 2019	-	47,924	4,499	52,423
Charge for the year	-	1,518	993	2,511
At 31 December 2019	<u>-</u>	<u>49,442</u>	<u>5,492</u>	<u>54,934</u>
<b>Net Book Value</b>				
At 31 December 2019	<u>325,000</u>	<u>8,456</u>	<u>3,286</u>	<u>336,742</u>
At 31 December 2018	<u>325,000</u>	<u>9,974</u>	<u>1,033</u>	<u>336,007</u>

**10 Debtors**

	2019 £	2018 £
Prepayments	2,409	2,091
Gift aid tax	1,660	5,759
Other debtors	-	4,894
	<u>4,069</u>	<u>12,744</u>

**11 Creditors**

	2019 £	2018 £
Accruals and deferred income	5,534	4,075
Other creditors	299	6
Taxation and social security	3,740	4,717
	<u>9,573</u>	<u>8,798</u>

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**12 Movement in funds**

	As at 1 January 2019 £	Total Income £	Total Expenditure £	Transfers £	As at 31 December 2019 £
<i>Unrestricted funds</i>					
General fund	385,473	173,175	(181,148)	881	378,381
Restricted funds	1,749	23,611	(23,307)	(881)	1,172
	<u>387,222</u>	<u>196,786</u>	<u>(204,455)</u>	<u>-</u>	<u>379,553</u>

**Movement in funds - Prior year**

	As at 1 January 2018 £	Total Income £	Total Expenditure £	Transfers £	As at 31 December 2018 £
<i>Unrestricted funds</i>					
General fund	395,532	219,569	(229,628)		385,473
Restricted funds	1,472	11,900	(11,623)	-	1,749
	<u>397,004</u>	<u>231,469</u>	<u>(241,251)</u>	<u>-</u>	<u>387,222</u>

Restricted funds relate to amounts donated for the purpose of funding youth and other works and for the purpose of funding the running of The Café.

**13 Analysis of net assets between funds**

	Fixed assets £	Other net assets £	Total £
Unrestricted funds	336,742	41,639	378,381
Restricted funds	-	1,172	1,172
	<u>336,742</u>	<u>42,811</u>	<u>379,553</u>

**Analysis of net assets between funds - prior year**

	Fixed assets £	Other net assets £	Total £
Unrestricted funds	336,007	49,466	385,473
Restricted funds	-	1,749	1,749
	<u>336,007</u>	<u>51,215</u>	<u>387,222</u>