

Charity registration number 290547

**SOUTHEND CHRISTIAN FELLOWSHIP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	M Verrinder N Elliott C Burgess M Hart R Bates P Burgess G Stone
<b>Charity number</b>	290547
<b>Principal address</b>	The Plaza Centre 600 Southchurch Road Southend on Sea Essex SS1 2PT
<b>Independent examiner</b>	L Keith FCA 457 Southchurch Road Southend on Sea Essex SS1 2PH

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# **SOUTHEND CHRISTIAN FELLOWSHIP**

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# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 2019).

### **Objectives and activities**

The principle objectives of Southend Christian Fellowship are that of the advancement of the Christian Faith in the UK and overseas, the advancement of the public benefit of religious and other education on Christian principles, and the relief of those in need, hardship or distress or who are aged, poor, sick and disabled. These policies remain unchanged since the last annual report of the trustees.

The Church is not part of a denomination or network and is entirely self-governing, albeit it seeks to work with other like minded churches in the local area, the UK and Overseas.

### **Public Benefit**

'Public Benefit' is the legal requirement that all charities must have charitable purposes which benefit the public. The Charities Act 2011 underlines this requirement. The report seeks to highlight the public benefit provided by Southend Christian Fellowship.

The Trustees are aware of their duty under s.17 of the Charities Act 2011 to have due regards to the Public Benefit Guidance published by the Charity Commission. All of the many and varied activities of Southend Christian Fellowship as described in this report are available to, and for the benefit of, the public across the complete age spectrum, including children, teenagers and adults.

Therefore, the trustees believe that Southend Christian Fellowship fully complies with the requirements of the Charities Act 2011 with respect to public benefit.

### **Volunteers**

The leadership and trustees recognise that the time, finance and skills given willingly by volunteers enable much of what the Fellowship aims to do to be effectively achieved and are very grateful for this generosity.

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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### **Achievements and performance**

During this financial year, the church has continued to experience God's provision and growth and growth continued despite covid:

- Southend Christian Fellowship has approximately 190-200 people attending on a Sunday. This number includes between 40 – 60 children and young people. The main meeting is on a Sunday and commences at 10.30am. Meetings including children and youth meetings. Church membership crosses all social classes, ethnicity and age groups.
- There are a large number of roles in which people are providing volunteer support which enables us to function in practical, administrative and spiritual capacities.

The vision of the church is to be one that actively extends the Kingdom of God by the expression of His love and power.

### **Teaching and Training**

Teaching and discipling of the church members has taken place through Sunday morning celebrations, special events and small specific groups.

### **Pastoral Care**

A team of people led by members of the senior leadership team takes responsibility for pastoral care throughout the church. They are assisted by Stream Leaders and other senior members of the Fellowship. This new approach and structure were adopted in 2022 as Covid exposed some limitations in our previous approach.

### **Ministry Teams**

Ministry groups functioned throughout the year, providing an opportunity for people to serve and develop their gifts in areas such as pastoral work, worship, prophecy, healing; together with other groups where people could ask questions about the Christian faith in an informal setting.

### **Childrens Work**

Southend Christian Fellowship provides relevant teaching for all ages of children from pre-schoolers to teenagers. This is provided by a team of volunteers drawn from the church membership. Powerzone has continued to provide teaching activities on Sundays for up to 40 – 50 children each week. A hugely successful holiday club for local children is held during the summer school break and is augmented by various one-off special events.

### **Youth work**

Youth work has blossomed with many new people coming into contact with the Fellowship.

## **SERVING THE COMMUNITY**

### **Community Café**

As well as offering a peaceful and calm environment to the community our Café offers a warm space during the cold winter months and support to those who request it.

### **Tots+**

A very successful 'club-like' environment is provided for mothers and fathers who are looking after early years children.

### **Children's Holiday Club**

During the school summer holiday period a children's holiday club is provided to the community. As in pre-covid times this event has proved to be enormously successful within the community and places are sold-out fairly soon after it is announced. Occasional play afternoon sessions have also been put on in other parts of the year and again have been very successful.

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Daisy-Chain Playgroup**

The decision to close our playgroup was made in February 2022 with a closure date set for July 2022 to give all participants as much notice as possible. It had struggled after recommencing post Covid. In particular, it was difficult to attract and retain quality staff. Council funding or lack of it has also been an issue for parents. A high number of SEN children also participated necessitating higher staffing ratios.

### **Sozo (Inner Healing and delivery)**

The Team offers a safe environment to explore life's emotional hurts, challenges and wounds. Sozo is an internationally recognised methodology, and all practitioners have to undergo extensive training and vetting.

### **The Isaiah Project**

The Isaiah Project is a compassion-based ministry which aims to assist the marginalised and who feel unable to move their life forward without help. It can offer support in a number of practical ways including housing, budgeting and befriending. The Project trustees and most of the senior management and befrienders are members of Southend Christian Fellowship. They are supported by a large number of volunteers from the local community and operate 5 charity shops. Originally Isaiah was part of Southend Christian fellowship before it was considered that it should become a separate charity.

### **ENGAGEMENT WITH OTHER CHURCHES AND EVENTS**

Church leaders and members of the congregation have been active in promoting and attending numerous inter-church events, and areas of service to the community which included:

#### **The Southend Foodbank (Reg Charity no 1163160)**

A number of volunteers from the Fellowship serve the foodbank in various roles on a weekly basis. One of the SCF senior leaders is a trustee of this charity along with representatives from a number of churches across the Borough. The foodbank continues to work in conjunction with the Trussell Trust.

#### **Street Pastors**

Street Pastors serve the night-time community in Southend. By interacting with the clubbers they are able to identify and assist the vulnerable. They often enable people to get home safely or to seek medical assistance. Street Pastors liaise closely with our local police and Southend's other church/council cooperative schemes.

#### **Love Southend**

Southend Christian fellowship are widely involved in the activities of Love Southend providing volunteers for the many and varied programmes.

#### **Southend CAP (Christians Against Poverty).**

This is an effective debt advice team who are not only able to help clients escape debt, but also provide assistance on budgeting and building a stable financial future. A number of members volunteer their times and skills in partnership with CAP.

#### **Local Collaboration**

Southend Christian Fellowship leaders have met regularly with other church leaders, collaborating in serving Southend, South-East Essex and beyond. Over recent years we have been involved with a new relational group of Churches that together are looking to partner with others to help transform Essex with the love of God. This grouping "Transforming Essex" involved churches from across the county coming together with a common heart to love and serve our county.

#### **Blaze**

Blaze events have continued to prove popular amongst the Youth and are attended by up to 80 young people from churches and youth groups across South-East Essex. They are facilitated by a group of 8 -10 youth workers from local congregations. Activities include games, worship, discussion and prayer ministry.

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **OVERSEAS SUPPORT**

Whilst we do not have personnel working overseas we support a number of churches. Some of these churches are in unstable countries and some are seeing persecution. It is therefore no longer appropriate that we disclose more details at this point in time.

### **EXTERNAL HIRE OF THE PLAZA CENTRE FACILITIES**

The Trustees allow other organisations to hire the facilities providing the activity does not conflict with the ethos of the Fellowship. Other charities receive highly discounted rates.

Particular users include Jada Theatre School, NHS running particular health focused activities including rehabilitation and those offering community group activities such as a s knitting circles.

Additionally, and mainly during the evenings, our main hall has hosted a number of musical events. These have been organised principally by the local Borough Arts Council whilst others have been hosted by other charities including the Royal British Legion, Scope and the Music Man Project. This policy has helped to promote high-quality entertainment for the community and has been extremely well received. Voluntary stewards from the Fellowship are responsible for Health and Safety requirements and provide refreshments for a charge. Our income recovered somewhat during the year to increase by 68% to £52,297.50.

### **DEVELOPMENT OF THE PLAZA CENTRE FACILITIES**

Development of the Plaza Centre facilities continued throughout the year where funds have been available. Some of the work was carried out by skilled members of the Fellowship donating their time.

### **Garden Purchase**

We had noticed that a small parcel of land behind our garages was uncared for. We approached the owner and after many months of negotiations was able to purchase the land outright. Members of the Fellowship converted the wilderness to a high quality green space which is now being be used by various functions in the church and local community.

### **Financial review**

#### **Financial position**

The unrestricted funds showed a surplus for the year of £122,817 (£153,165 – 2021) after transfers. The trustees would like to express their thanks to those business, charities, other local churches and individuals for their donations and grants given during the year.

#### **Principal funding sources**

The charity relies on voluntary donations from its members for its income. The Charity does not employ professional fund-raising bodies.

### **GRANTS RECEIVED**

During the year we were pleased to receive the following grants:-

1 to 1	-	£4,668.00
EYPP	-	£3,345.26

### **Reserves policy**

The trustees have developed a reserves policy that they would hold reserves to cover a potential reduction or loss of income.

The trustees believe that it would be prudent to have as a reserve a minimum of £50,000 readily available to cover unforeseen eventualities. (£27,000 is approximately one month's unrestricted income/outgoings). The average current account balance over the year was in excess of £50,000.

Discussions internally within the charity, and externally, lead the trustees to believe that sufficient funds equivalent to the reserve figure identified could be made available, if required, on a timely basis by way of loan finance

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Investment policy and objectives**

The charity has adopted a policy of placing any surplus funds in a low risk, high return investment account with COIF. The nature of this account is a highly liquid investment and has therefore been shown with cash and cash equivalents in the financial statements.

### **Risk Management:**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Environmental Matters**

Many people in the Church are committed to a sustainable future and to improving the social, economic and environmental well-being of the community. This is an ethos of the fellowship.

We endeavour to base all our actions on sustainability principles to protect our planet and future. We are seeking to minimize CO2 emissions even though we occupy a large building built in the 1930's.

Our services are delivered in a way that minimizes environmental impact and promotes integrity.

### **Social Responsibility**

The Senior Leadership Team seeks to promote a socially responsible culture throughout the fellowship, in particular:-

- We offer safe and healthy jobs with fair wages.
- We maintain a diverse, participation-based corporate culture that establishes optimum conditions for the sustainable commitment of the employees including paying attention to Health & Safety and reducing conflict in the work-place.
- We are committed to working locally to improve the social, economical and environmental well being of our community.

### **Plans for future periods**

Southend Christian Fellowship has a vision to reach out and touch the local community and beyond with the love of Jesus. We continue to review where we invest our resources; not just financial but time and energy also.

One of our biggest passions this year has been to create legacy: To invest in the future of SCF and the Plaza Centre in order to build firm foundations that the next generation will be able to work and expand from.

As part of that we have been making plans to renovate the Plaza Centre in order that it is suitable and ready for the next season and generation of Southend Christian Fellowship family and we are therefore looking to continue to invest in building work to make this happen.

By careful management of income and budgets the trustees assist the leadership team by ensuring that costs are monitored on a timely basis and that there are sufficient reserves in place to allow for growth.

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

The charity is controlled by its governing document, a deed of trust which is dated 5 October 1984 and amended by resolution on 14 October 1992, and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Verrinder  
N Elliott  
C Burgess  
M Hart  
R Bates  
P Burgess  
G Stone



# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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The Trust Deed describes the criteria and appointment mechanism for new Trustees in detail, in summary they need to be members of the Fellowship in good standing and with skills that the Leadership Team deem to be of benefit to the Trust. A new Trustee appointment involves an extensive assessment period which may last many months and requires the consent of both all members of the Leadership Team and all current Trustees.

The Fellowship's activities are overseen by the Senior Leadership Team.

### **Senior Leadership Team**

Clive Baggerley

Robert Bates

Chrissy Burgess - Team leader

Peter Burgess

Lindsey Nelson (stepped down 04/01/2023)

The Trustees meet at least bimonthly to review strategy, performance, operating plans, budgets and building matters and are regularly consulted and informed on matters of importance.

The senior Leadership Team meet frequently to discuss and oversee the affairs of Southend Christian Fellowship. They work with other members of staff and a large number of volunteers to implement the vision, goals and objects of the Trust. The Senior Leadership Team is assisted by an Extended Leadership Team, consisting of church members who manage the Ministry areas of the Church, currently:

### **Management**

Southend Christian Fellowship has a three-fold leadership structure, which has some overlap, under the overall direction of the senior leadership team. Each group - Trustees, staff and leaders and Ministry Co-ordinators - have distinct responsibilities in order to take adequate care of each church member and continue on-going outward ministry to benefit the community.

### **Overall Vision and Direction**

The overall vision and direction of the Church is set by the Senior Leadership Team with reference to the Extended Leadership Team, Trustees and Oversight Group.

### **Oversight Group**

The responsibilities of the Oversight Group are to pray and peer. It is not a decision-making group, but rather hears and discerns the health and direction of the Church. It is made up of people representing different groups and experience within the Church. Currently this group consists of Mark and Anita Churchward (based in Southend), Basil and Kathy 'Souza (based on Mumbai, India) and Peter and Mariette Stott (based in South-West England)..

### **Oversight Group**

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### **Trustees**

The responsibilities of the Trustees include;

- To advise the Senior leadership Team on staffing, salaries and employment issues;
- To manage the legal responsibilities of the Charity and ensure full compliance with legislation
- To advise on and manage Church assets and property.

# SOUTHEND CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Leaders and staff

The responsibilities of Leaders and Staff include:

- To provide one to one pastoral care for church members;
- To help teach and train church members in the Christian religion
- To undertake management activities to the best of their abilities under the direction of the Senior Leadership Team.

### Co-Ordinators (external Leadership Team):

To manage, under the guidance of the Senior Leadership Team, the ministry areas of the Church, currently;

- Alpha Course
- Children's ministry
- Community Cafe
- Men's ministry
- Missions Overseas
- Outreach (evangelism)
- Prayer
- Sozo (Inner healing and delivery)
- Teaching and Training
- Worship
- Youth

### ADMINISTRATIVE DEVELOPMENTS

Covid continued to have an effect on the Church's activities, Right from the start of the year we attempted to meet primarily in person whilst maintaining an online presence for those unable to meet in person.

### POLICIES AND PROCEDURES:

Southend Christian Fellowship has established policies which apply to both staff and those who take part in the community life and/ or visit the church, including a Safeguarding Policy. During the past year existing policies have been reviewed and upgraded and various new policies generated.

### Professional Advisers

These are as shown on the information page. There was one change in the year where DCP Accountants were appointed to replace Francis James & Partners LLP. One local firm of solicitors were consulted on a land purchase

The trustees' report was approved by the Board of Trustees.

*R.P. Bates*

.....  
R Bates  
Trustee

Date: *30th October 2023*

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF SOUTHEND CHRISTIAN FELLOWSHIP**

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I report to the trustees on my examination of the financial statements of Southend Christian Fellowship (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2006 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.

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 financial statements to be reached.



L Keith FCA

457 Southchurch Road  
Southend on Sea  
Essex  
SS1 2PH

Dated: 31/10/23

## SOUTHEND CHRISTIAN FELLOWSHIP

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	3	248,734	24,283	273,017	386,662	42,881	429,543
Charitable activities	4	5,200	2,970	8,170	8,267	-	8,267
Investments	5	54,262	-	54,262	31,161	-	31,161
Other income	6	19,894	83,732	103,626	35,431	120,797	156,228
<b>Total income</b>		<b>328,090</b>	<b>110,985</b>	<b>439,075</b>	<b>461,521</b>	<b>163,678</b>	<b>625,199</b>
<b><u>Expenditure on:</u></b>							
Raising funds	7	48,392	6,283	54,675	85,159	3,359	88,518
Charitable activities	8	334,344	126,652	460,996	222,166	189,471	411,637
<b>Total expenditure</b>		<b>382,736</b>	<b>132,935</b>	<b>515,671</b>	<b>307,325</b>	<b>192,830</b>	<b>500,155</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(54,646)</b>	<b>(21,950)</b>	<b>(76,596)</b>	<b>154,196</b>	<b>(29,152)</b>	<b>125,044</b>
Gross transfers between funds		(41,840)	41,840	-	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(96,486)</b>	<b>19,890</b>	<b>(76,596)</b>	<b>154,196</b>	<b>(29,152)</b>	<b>125,044</b>
Fund balances at 1 January 2022		1,132,707	1,526	1,134,233	978,511	30,678	1,009,189
<b>Fund balances at 31 December 2022</b>		<b>1,036,221</b>	<b>21,416</b>	<b>1,057,637</b>	<b>1,132,707</b>	<b>1,526</b>	<b>1,134,233</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SOUTHEND CHRISTIAN FELLOWSHIP

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021 as restated	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		909,435		889,353
<b>Current assets</b>					
Debtors	13	5,078		25,852	
Cash at bank and in hand		153,629		226,567	
			158,707		252,419
<b>Creditors: amounts falling due within one year</b>	14	(10,505)		(7,539)	
<b>Net current assets</b>			148,202		244,880
<b>Total assets less current liabilities</b>			1,057,637		1,134,233
<b>Income funds</b>					
Restricted funds	17		21,416		1,526
<u>Unrestricted funds</u>					
Designated funds	18	80,864		10,150	
General unrestricted funds		698,145		865,345	
Revaluation reserve		257,212		257,212	
			1,036,221		1,132,707
			1,057,637		1,134,233

The financial statements were approved by the Trustees on 30th October 2023

R.P. Bates

R. Bates  
Trustee

# SOUTHEND CHRISTIAN FELLOWSHIP

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(83,829)		107,640
<b>Investing activities</b>					
Purchase of tangible fixed assets		(43,371)		-	
Investment income received		54,262		31,161	
<b>Net cash generated from investing activities</b>			10,891		31,161
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(72,938)		138,801
Cash and cash equivalents at beginning of year			226,567		87,766
Cash and cash equivalents at end of year			153,629		226,567

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# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Charity information**

Southend Christian Fellowship is a an unincorporated charity.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# **SOUTHEND CHRISTIAN FELLOWSHIP**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Plant and equipment	20% on cost
Fixtures and fittings	20% on cost
Computers	20% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Properties whose fair value can be measured reliably are held under the revaluation model and are carried at a revalued amount, being their fair value at the date of valuation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. The fair value of the land and buildings is usually considered to be their market value.

Revaluation gains and losses are recognised in other recognised gains and losses and accumulated in equity, except to the extent that a revaluation gain reverses a revaluation loss previously recognised in net income/(expenditure) or a revaluation loss exceeds the accumulated revaluation gains recognised in equity; such gains and loss are recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	248,734	24,283	273,017	386,662	42,881	429,543

### 4 Charitable activities

	2022	2021
	£	£
Charitable activities	8,170	8,267
Analysis by fund		
Unrestricted funds	5,200	8,267
Restricted funds	2,970	-
	8,170	8,267

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Rental income	52,298	31,154
Interest receivable	1,964	7
	54,262	31,161

## SOUTHEND CHRISTIAN FELLOWSHIP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 Other income**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Other income	764	20,153	20,917	24,636	38,815	63,451
Café income	19,130	-	19,130	10,795	-	10,795
Playgroup income	-	63,579	63,579	-	81,982	81,982
	19,894	83,732	103,626	35,431	120,797	156,228
	19,894	83,732	103,626	35,431	120,797	156,228

**7 Raising funds**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Raising funds						
Ministry expenses	16,498	6,283	22,781	27,824	125	27,949
Playgroup expenditure	-	-	-	-	3,234	3,234
Church activities	24,747	-	24,747	33,755	-	33,755
Advertising	7,147	-	7,147	4,723	-	4,723
	48,392	6,283	54,675	66,302	3,359	69,661
	48,392	6,283	54,675	66,302	3,359	69,661
<u>Trading costs</u>						
Depreciation and impairment	-	-	-	18,857	-	18,857
	48,392	6,283	54,675	85,159	3,359	88,518
	48,392	6,283	54,675	85,159	3,359	88,518

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Charitable activities

	2022 £	2021 £
Depreciation and impairment	23,289	-
Ministry wages	105,582	74,918
Playgroup wages	79,054	92,897
Café wages	27,566	23,981
Centre Wages	70,168	37,627
Pension contributions	7,503	10,162
Overseas travel	1,429	929
Accountancy	3,360	4,080
Building	36,079	46,813
Premises cost and insurance	40,834	30,191
Subscriptions	6,469	2,324
Telephone	6,974	7,609
Printing, postage and stationary	2,223	2,511
Repairs and maintenance	1,008	2,842
Sundries	4,550	24,121
Bank charges	1,698	1,492
Other charitable expenditure	1,025	925
	<u>418,811</u>	<u>363,422</u>
Grant funding of activities (see note 9)	42,185	48,215
	<u>460,996</u>	<u>411,637</u>
<b>Analysis by fund</b>		
Unrestricted funds	334,344	222,166
Restricted funds	126,652	189,471
	<u>460,996</u>	<u>411,637</u>

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 9 Grants payable

	2022 £	2021 £
Grants to institutions:		
Overseas	212	24,240
Love Southend	600	-
Odisha	600	837
LT Honorarium	1,000	-
Jeeven Asha Day Care	5,800	21,525
Open Plaza	1,284	-
Vineyard Promise Offering	1,159	-
Harvest Network	8,222	-
Gospel Grenades Honorarium	11,931	-
School of Ministry - Massaka	600	600
Express Soccer Ministries	193	-
Other	-	1,013
	<u>31,601</u>	<u>48,215</u>
Grants to individuals	10,584	-
	<u>42,185</u>	<u>48,215</u>

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year salaries were paid to trustees for operational and administrative duties undertaken on behalf of the charity, not as their role as trustees, as follows:

	2022	2021
P Burgess	£46,713	£35,799
C Burgess	£46,713	£35,799

The following trustees received expenses for their employed or voluntary roles, other than that of trustee, within the charity:

P. Burgess - £597.62 in travel expenses.

C. Burgess - £776.40 in travel expenses.

G. Stone - £260.22 expenses incurred on behalf of the charity and reimbursed.

M. Hart - £85.20 in travel expenses and £674.10 in expenses incurred on behalf of the charity and reimbursed.

## SOUTHEND CHRISTIAN FELLOWSHIP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Playgroup	5	9
Ministry	6	5
Cafe	2	2
Admin	1	2
Cleaning	2	1
Total	<u>16</u>	<u>19</u>

Employment costs	2022 £	2021 £
Wages and salaries	255,263	229,423
Social security costs	18,681	-
Other pension costs	10,776	10,162
	<u>284,720</u>	<u>239,585</u>

There were no employees whose annual remuneration was more than £60,000.

**SOUTHEND CHRISTIAN FELLOWSHIP**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**12 Tangible fixed assets**

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 January 2022	880,000	84,597	83,210	35,438	4,025	1,087,270
Additions	20,733	18,955	3,683	-	-	43,371
At 31 December 2022	900,733	103,552	86,893	35,438	4,025	1,130,641
<b>Depreciation and impairment</b>						
At 1 January 2022	11,733	84,597	62,124	35,438	4,025	197,917
Depreciation charged in the year	11,733	3,791	7,765	-	-	23,289
At 31 December 2022	23,466	88,388	69,889	35,438	4,025	221,206
<b>Carrying amount</b>						
At 31 December 2022	877,267	15,164	17,004	-	-	909,435
At 31 December 2021	868,267	-	21,086	-	-	889,353

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 12 Tangible fixed assets

(Continued)

Land and buildings with a carrying amount of £880,000 were revalued at March 2020 by Knight Freeman, independent valuers not connected with the charity, on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 December 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £594,592 (2021 - £608,690).

### 13 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	1,930	25,852
Prepayments and accrued income	3,148	-
	<u>5,078</u>	<u>25,852</u>

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

	Notes	2022	2021
		£	£
Other taxation and social security		3,760	-
Deferred income	15	66	-
Trade creditors		230	-
Other creditors		2,969	4,179
Accruals and deferred income		3,480	3,360
		<u>10,505</u>	<u>7,539</u>

### 15 Deferred income

	2022	2021
	£	£
Other deferred income	66	-
	<u>66</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	66	-
	<u>66</u>	<u>-</u>

Movements in the year:



# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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15 Deferred Income	(Continued)	
Deferred income at 1 January 2022	-	-
Resources deferred in the year	66	-
	<u>66</u>	<u>-</u>
Deferred income at 31 December 2022	<u>66</u>	<u>-</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £10,776 (2021 - £10,162).

## SOUTHEND CHRISTIAN FELLOWSHIP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 December 2022
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Building fund	7,487	17,911	(23,703)	1,695	15,780	(9,235)	-	8,240
Family fund	5,268	6,998	(8,313)	3,953	4,480	(3,568)	-	4,865
Growth fund	22,963	56,787	(62,646)	17,104	27,146	(35,939)	-	8,311
Playgroup	(5,040)	81,982	(98,168)	(21,226)	63,579	(84,193)	41,840	-
	<u>30,678</u>	<u>163,678</u>	<u>(192,830)</u>	<u>1,526</u>	<u>110,985</u>	<u>(132,935)</u>	<u>41,840</u>	<u>21,416</u>

The building fund is held for the development of the Plaza Centre premises and facilities.

Family fund is for the development of SCF's corporate life, including the relief of hardship for those both within and outside the church 'family'.

The playgroup is run from the Plaza Centre for the benefit of the local community in Southend.

The growth fund is for the support of Christian ministries and the spreading of the Gospel of the Christ in Southend, in Essex, and beyond.

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	
Audio Visual	2,261	-	(2,261)	-
Sozo	274	200	-	474
Pastroal Loan	1,580	-	-	1,580
Projects K600 club refurbishment	2,475	-	(2,475)	-
Oversight DBS	3,560	3,600	(3,600)	3,560
First Floor Ventilation	-	25,250	-	25,250
Reserve Fund	-	50,000	-	50,000
	<u>10,150</u>	<u>79,050</u>	<u>(8,336)</u>	<u>80,864</u>

### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	909,435	-	909,435	889,353	-	889,353
Current assets/(liabilities)	126,786	21,416	148,202	243,354	1,526	244,880
	<u>1,036,221</u>	<u>21,416</u>	<u>1,057,637</u>	<u>1,132,707</u>	<u>1,526</u>	<u>1,134,233</u>

### 20 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Salary costs were paid to the wife of a Trustee (N. Elliott) totaling £1,245.36 during the year.

Salary costs were paid to the wife of a Trustee (M. Verrinder) totaling £10,180.62 during the year.

# SOUTHEND CHRISTIAN FELLOWSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

<b>21</b>	<b>Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
		£	£
	(Deficit)/surplus for the year	(76,596)	125,044
	Adjustments for:		
	Investment income recognised in statement of financial activities	(54,262)	(31,161)
	Depreciation and impairment of tangible fixed assets	23,289	18,857
	Movements in working capital:		
	Decrease/(increase) in debtors	20,774	(5,338)
	Increase in creditors	2,900	238
	Increase in deferred income	66	-
	<b>Cash (absorbed by)/generated from operations</b>	<b>(83,829)</b>	<b>107,640</b>

**22 Analysis of changes in net funds**  
The charity had no debt during the year.

**23 Prior period adjustment**

### Changes to the balance sheet

	At 31 December 2021		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Fixed assets</b>			
Tangible assets	629,776	259,577	889,353
<b>Capital funds</b>			
<b>Income funds</b>			
Restricted funds	1,526	-	1,526
Unrestricted funds	873,130	259,577	1,132,707
<b>Total equity</b>	<b>874,656</b>	<b>259,577</b>	<b>1,134,233</b>

### Changes to the profit and loss account

	Period ended 31 December 2021		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Raising funds</b>	90,883	(2,365)	88,518
<b>Net movement in funds</b>	<b>122,679</b>	<b>2,365</b>	<b>125,044</b>

The prior period adjustment relates to the revaluation of the freehold property in 2020 to £880,000. This created a revaluation reserve of £257,212 and a reduction in depreciation of £2,365.

## Document Activity Report

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