

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

MAYBRIDGE COMMUNITY CHURCH

CHARITY REGISTRATION NUMBER 1134489

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF
Bosham
PO18 8NF

MAYBRIDGE COMMUNITY CHURCH
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FOR THE YEAR ENDED 31ST DECEMBER 2022

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MAYBRIDGE COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1134489
START OF FINANCIAL YEAR	01 January 2022
END OF FINANCIAL YEAR	31 December 2022
TRUSTEES AT 31 DECEMBER 2022	Mr Stephen Tucker Appointed Chair 1st July 2022 Ms Eleanor Langridge Appointed 28th November 2022 Mr Jané Alam Sheikh Ms Emily Bellenie Mr Christopher Kronda Mr Timothy Ransley Mr Gregory Jenkins (Chair) Resigned as chair and trustee 1st July 2022

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

LEGAL STATUS Unincorporated Charity registered 24 February 2010.
In the process of changing status to become a CIO. The CIO has been registered (number 1196830) but is currently inactive.

GOVERNING INSTRUMENT Scheme of the Charity Commission 19 April 2002 as amended by scheme of the Charity Commission 3 November 2009 and a resolution of the trustees 14 December 2009 as affirmed by the membership 12 January 2010

REGISTRATION DATE 24th February 2010:Standard registration

OBJECTS

1a) Furtherance of the Christian religion by the provision and maintenance of a place for the public worship of God for use by partners, members and attendees of the church; and

1b) The promotion of other charitable purposes in accordance with the statement of faith of the church for the time being

2) the land identified in Part 2 of the schedule to this scheme must be retained by the trustees for use for the objects in clause 1.2.

CORRESPONDENCE ADDRESS 77 The Strand
Goring-by-Sea
Worthing
BN12 6DR

PRIMARY BANKERS HSBC Bank plc
16 Goring Road
Worthing
West Sussex
BN12 4AW

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
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MAYBRIDGE COMMUNITY CHURCH
TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

The objects of the Church are:

- (a) the furtherance of the Christian religion by the provision and maintenance of a place for the public worship of God for use by partners and attendees of the church
- (b) the promotion of other charitable purposes in accordance with the Statement of Faith of the church.

Summary of the main activities.

Sunday Church services

When onsite services resumed, following the restrictions imposed during the pandemic, there were three services at two different venues, which were freely open to all, providing people of all ages a range of styles and opportunities for the public worship of God, learning about the Christian faith, welcoming newcomers, and building a sense of community. Before the pandemic there were the following services. Firstly, 8.30am Breakfast Church service at the church building. The 10.30am Service at St Oscar Romero Catholic High School with a full programme of children and youth activities ('Crèche' 'Seek', 'Explore', 'Discover' and 'Elevate'); and an evening service called 'The Six' at the church building, followed by a youth gathering called 'Amplify'. In addition, the sermons from the 10.30 am service were freely available on our website, on YouTube, and podcast services. Other resources and materials related to the services were also made available on the website. Users of our website were from around the world as well as the UK.

One of the main reason for hiring the school is that the church building could not accommodate the number of children and adults at the mid-morning service. Even though the numbers had decreased, following the pandemic, it was thought they would rise again as the threat of Covid-19 decreased. When the Keystone Centre, a community building situated just a few hundred metres from the church building, became available to hire on Sundays, at a lower cost of hiring an entire school, it was decided that from January 2022 all Sunday services would now take place at the church building in 77 The Strand. Children's work would be situated at The Keystone Centre. The only exceptions would be special occasions like Christmas, Easter etc.

In July 2022, it was decided that all services, including special occasions like Christmas, Easter etc., would now all take place at the church building and the hire of the school was no longer used from that point onwards. As the congregation increases the elders will need to plan for another service in 2023-24 as, once again, the congregation is expected to exceed church building capacity.

Mid-week activities

Events for children and families

Building Bonds with Bumps and Babies, providing friendship and support for expectant and new mums; Tots and Tinies, a weekly parent and toddler group during term time for local parents with pre-school children to meet together and for their children to play and undertake activities such as craft and singing; Midweek Mash-Up, a weekly after school club for primary aged children; a Parenting Courses for parents and carers looking at parenting themes.

Events for seniors

A weekly ladies meeting with refreshments and a speaker or activity, and occasional outings; a monthly meal and speaker and Christian reflection at 'Mind, Body, and Soul'.

This was relaunched during 2022. There is now a weekly "Fun For Seniors" meeting which has now attracted a number of men, not just ladies, and "Soup For The Soul" a light lunch followed by a guest speaker and worship.

Events for youth

Weekly term time youth group called 'Elevate' on a Wednesday evening for younger teens. Elevate also met on a Sunday morning at the 11 am service at The Keystone Centre.

On a Sunday evening the older youth group 'Amplify' had its gatherings, following the evening service.

On Tuesday evenings there is a 'Grow Group' for those young adults who want to explore more and mature in the Christian faith.

MAYBRIDGE COMMUNITY CHURCH
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Community activities:

Throughout the whole year we were able to operate a free community service called 'Parish Nursing' under the national Parish Nursing Ministries UK. The Parish Nurse Service is led by our two registered Parish Nurses (one specialising in youth) and they had a team of around 20 supervised volunteers. Examples of work by the team included helping people navigate the aftermath of the Covid-19 pandemic, health assessments and advice, helping with appointments and understanding medical issues, advocacy and befriending, carer support, someone to listen, garden clearance, minor DIY, assistance in attending appointments or filling in forms, support during mental health difficulties or after hospital stays or bereavement. We also sourced and supplied goods to those in need.

The church also provided pastoral care to those in need, enabled prayer sessions at the church building, via zoom and in people's homes, and supported around 25 home groups (known as Partnership Groups) meeting in person or via zoom across Worthing. These groups were to enable people to learn together about following Jesus and provide support to each other.

Use of the building by the local community

The church building is owned by the church but had been shared during the week with the West Sussex County Council to run the Maybridge Children and Family Centre. This provided activities and support to hundreds of local families. Since the start of the pandemic the Children and Family Centre stopped running services on-site, and instead delivered them directly to the community. However, after a Council led consultation, these services have now ceased. When restrictions were eased during the latter part of the year, the Children and Family Centre didn't reopen and the contract officially ended in September 2022. As a result, many of the activities, information and support will now be provided by the church.

When free, the church building has been hired by the local community with support for refugees, learning English as a second language, foster care support, etc. In addition the church building was used to hold rites of passage ceremonies such as baby dedications, weddings, funerals and thanksgiving services.

Other events and activities

- Social gatherings, learning opportunities and community events organised or facilitated by the church included :
- Events to explore, discover and celebrate the main Christian festivals
- 'Alpha' course for those exploring life, Christianity and faith
- Aspire Ladies Group is an opportunity for women to worship, go deeper with God and connect with one another.
- The Men's Group is an opportunity for men to get together from games evenings to diy days.

The church website continued to provide information to the public and church users about the activities of the church, our role in the community, information the Christian faith and explanations about how to be involved in church life. The church had over 800 followers (700 in 2021) on its Facebook page and over 170 Instagram followers (100 in 2021) and over 250 subscribers (same as 2021) to its YouTube Channel.

A magazine called M is published twice a year by the church and is distributed free of charge to around 800 homes in the neighbourhood.

A range of courses and other opportunities for those wanting to develop their understanding of the Christian faith and deal with issues from their past or present that may be holding them back were postponed during 2021 due to the pandemic, but they have gradually been reintroduced in 2022.

Further involvement in the community and beyond

From August 2020 we have taken on the Boxes of Hope project for this part of Worthing that was developed by Transforming Lives for Good. Despite the pandemic this was continued in 2021 and changed to Bags of Hope. The cost of living crisis has meant that this work has continued in 2022. We mobilised volunteers from within and outside the church to enable those in the local area in need to obtain free bags of food, household items, games and recipes. Some were self-referred or referred by friends, others were referred by partner agencies or local service providers. Voluntary donations were provided, in food or funds so that it was free at the point of need.

Maybridge Community Church, worked with other local churches, supporting refugee families through the separate charity called 'Worthing 4 Refugees'.

Pastoral support provided for those in the community in need or seeking the care and support of a minister or church, and a Care Fund provided financial support to those in need in the church and beyond.

MAYBRIDGE COMMUNITY CHURCH
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Global mission support was provided to six specific charities and projects around the world:

- Tearfund (Global Christian relief and development charity)
- Open Doors (Christian charity supporting the persecuted church)
- Pursuit International (Christian charity working with young adults in Kolkata, India)
- AWM-Pioneers (Christian charity providing support in Arab nations)
- Amplifying Voices (Global charity equipping communities with media tools, to get people talking, listening, and taking action, to improve local health, well-being and resilience).
- Emmanuel Ministries Calcutta (Relief and development charity working in Kolkata's slums, provision of education, drug rehabilitation, community care and church ministry) in Kolkata, India.
- In addition, the Church responded to DEC appeals.

Summary

This programme of teaching, facilitation of activities, provision of resources and enabling of people to respond to the challenges and opportunities of the Christian faith has been the main ways Maybridge Community Church fulfilled its objects and purpose statement.

Public Benefit

Throughout 2022, Maybridge Community Church undertook a range of activities and events in order to fulfil its objects and see the achievement of its purpose statement.

The priorities and programme of the church for the year are drawn up by the leadership team and agreed, monitored and evaluated by Elders and Trustees. In agreeing the priorities and programme of the church for the year, Trustees paid due regard to the Public Benefit guidance issued by the Charity Commission, in particular the specific guidance on charities and the advancement of religion.

Summary of the main achievements.

The work of the church, as described above, furthered the Christian religion through the provision of a wide range of gatherings (onsite and online), events and community opportunities for people to explore, learn, grow and live out the Christian faith as part of a local community. The church was well attended, both onsite and online, provided for all ages and stages of faith (or those with none), continued to develop new initiatives and respond to opportunities, and undertook a range of community projects and programmes. The church building has been used, generally speaking, 7 days a week, including most evenings, for charitable purposes.

The following staff appointments were made during the year.

Following the resignation of the Operations Director in August 2021, a new Operations Director was appointed and they started officially in January 2022.

Following the resignation of the Finance Officer, a part time Finance & Buildings Officer was appointed in May 2022.

There had been a long period of discussion about the appointment of an assistant to the Senior Minister. It was important to use the funds of the church wisely which meant a choice of either appointing a full-time Associate Minister or two part-time staff in specialist areas. The trustees and elders wanted to ensure that the appointment of any staff member was appropriate to the perceived need and did not want to rush into making the wrong choice. As a result, it was decided to appoint two part time staff where it was felt that there were gaps in the current staff team. In September 2022 a part-time Discipleship Coordinator was appointed. This was followed in November 2022 by the appointment of a part-time Community Team Leader.

In 2022 specific highlights include:

- Running Alpha courses.
- Developing the Bags of Hope programme which provided meals to hundreds of families during school holidays.
- Publishing and distributing our community magazine ('M') free to around 800 homes in the local area.
- Appointing a new elder, a new trustee and three new people to the staff team.
- The membership of the church is called partnership. Every September, partners are required to renew their partnership. There were 198 partners in September 2021 which had risen to 216 by 2022. This excludes children, actively participating non-partners, and those considering becoming a partner in the future.

Review of the charity's financial position at the end of the period

General & Designated Funds

In 2022 income exceeded expenditure by £19,998 in the General/Designated Funds (£29,102 in 2021).

The net assets in the funds rose to £559,353 (£556, 212).

Restricted Funds

In 2022 the net outgoing resources were £23,455 in the Restricted Funds. (£19,835 in 2021).

Bank Account

The bank balance, including petty cash, at the year-end was £286,348 (£272,627 in 2021).

MAYBRIDGE COMMUNITY CHURCH
TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Reserves

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the church's size and the level of financial commitments held. The Trustees aim to ensure the church will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

Financial Summary

The net assets of the church are £616,269 (£619,726 in 2021).

Despite a challenging year, with the cost of living crisis putting more demand for our services, and the withdrawal of income and support from The Children's and Families Centre, we still managed to have a small surplus in the general fund. The restricted funds have accumulated money from previous years. However, it is right that money is now spent for the purpose it was intended, often helping and supporting those who have been most affected by the economic situation. We are grateful to God for his provision to us to enable this to happen.

MAYBRIDGE COMMUNITY CHURCH

TRUSTEES' REPORT (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;


- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....20/3/23.....

Signed on their behalf by Trustee.....

Printed Name: STEPHEN JAMES TUCKER.

MAYBRIDGE COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Report to the trustees/ members of Maybridge Community Church on the accounts for the year ended 31st December 2022.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 31st March 2023

MAYBRIDGE COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:						
Donations & Legacies	3a	269,470	15,055	1,723	286,248	288,080
Investment Income	3b	496	-	-	496	56
Charitable Activities	3c	15,317	-	-	15,317	17,499
Other Income	3d	1,528	-	-	1,528	(80)
TOTAL INCOMING RESOURCES		286,809	15,055	1,723	303,587	305,555
RESOURCES EXPENDED						
Costs of Charitable Activities	4a	265,535	38,510	1,478	305,522	293,914
Raising Funds	4b	1,521	-	-	1,521	2,373
TOTAL RESOURCES EXPENDED		267,056	38,510	1,478	307,043	296,287
NET INCOME/ (EXPENDITURE)		19,753	(23,455)	245	(3,456)	9,268
TRANSFERS BETWEEN FUNDS		(16,858)	16,858	-	-	-
NET MOVEMENT IN FUNDS						
TOTAL FUNDS BROUGHT FORWARD		554,275	63,514	1,937	619,726	610,457
TOTAL FUNDS CARRIED FORWARD		557,170	56,917	2,183	616,270	619,725

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

MAYBRIDGE COMMUNITY CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2022

		Unrestricted Fund £	Restricted Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets	Notes				
Tangible Assets	2	331,236	-	331,236	346,704
		331,236	-	331,236	346,704
Current Assets					
Debtors & Prepayments	8	228	-	228	479
Cash at bank and in hand	7	229,431	56,917	286,348	272,626
Total Current Assets		229,659	56,917	286,576	273,105
Creditors: due within one year	9	1,542	-	1,542	84
NET CURRENT ASSETS		228,117	56,917	285,034	273,021
TOTAL ASSETS less current liabilities		559,353	56,917	616,269	619,725
Creditors: due in more than one year	10	-	-	-	-
NET ASSETS		559,353	56,917	616,269	619,725
FUNDS OF THE CHARITY					
General Funds	5	557,170	-	557,170	554,275
Restricted funds	5	-	56,917	56,917	63,513
Designated Funds	5	2,183	-	2,183	1,937
TOTAL FUNDS		559,353	56,917	616,269	619,725

Approved by the Trustees on the 20/3/23

Signed on their behalf by Trustee [Signature]

Print Name: STEPHEN JAMES TUCKER

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements are prepared on the historical cost basis convention (as modified to include the revaluation of investments) in accordance with the Charities Act 2011, "Accounting and Reporting by Charities" (SORP 2015), applicable accounting standards and the Companies Act 2006.

The Charity has claimed exemptions available in Section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.

The Charity meets the definition of a public benefit entity under FRS102.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations and Legacies

Grants and donations and legacies are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable. Interest earned on surplus funds is allocated, proportionately, to the relevant funds.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Includes costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters. However, no charge is made for trustees meetings and much of the church management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

Grants Payable without Performance Conditions

The church makes grants and donations to other organisations whose charitable objects complement its work. These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the church.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

i) The church and halls buildings are included in the accounts at the original construction cost.

ii) The freehold land is subject to a pre-emption clause, contained in a Land Registry Transfer dated 18th June 1968 (modified by a Deed of Variation dated 31st January 2005 and a Deed of Release and Consent dated 12th November 2008), which provides that if, during a period of 80 years from 18th June 1968, the buildings shall cease to be used as a church, the Worthing Borough Council can purchase the land and buildings for £1,250 together with a sum representing the open market value of the buildings. Thus, the freehold land has been included in the accounts at £1,250. Title Absolute is held by The Official Custodian for Charities on behalf of Maybridge Community Church.

iii) Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

iv) Tangible fixed assets, acquired out of restricted funds, are transferred to and held in unrestricted funds following the discharge of the relevant restriction.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Depreciation on buildings, furniture & fittings, and computers & equipment is calculated to write off the cost on a straight-line basis

Land & Buildings	2%
Fixtures and Fittings	10%
Property	25%

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. TANGIBLE FIXED ASSETS

	Computers & £	Fixtures and £	Land & £	2022 £
Cost				
At 1 January 2022	19,974	19,858	593,800	633,632
Additions	-	-	-	-
At 31 December 2022	<u>19,974</u>	<u>19,858</u>	<u>593,800</u>	<u>633,632</u>
Accumulated Depreciation				
At 1 January 2022	16,950	8,300	261,678	286,928
Charge for the Year	1,632	1,986	11,851	15,468
At 31 December 2022	<u>18,582</u>	<u>10,286</u>	<u>273,529</u>	<u>302,396</u>
Net Book Value				
At 31 December 2022	<u>1,392</u>	<u>9,572</u>	<u>320,271</u>	<u>331,236</u>
At 31 December 2021	<u>3,024</u>	<u>11,558</u>	<u>332,122</u>	<u>346,704</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None

31st December 2021 : None

MAYBRIDGE COMMUNITY CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
Donations & Legacies					
Offerings	209,061	12,631	1,698	223,390	230,224
Tax Recovered	44,937	334	26	45,296	40,355
Gift Days, Appeals etc.	15,326	2,090	-	17,416	9,500
Other	145	-	-	145	8,001
	269,470	15,055	1,723	286,248	288,080
b) Investment Income					
Bank interest	496	-	-	496	56
	496	-	-	496	56
c) Trading Activities					
Premises Hire income	2,368	-	-	2,368	2,091
Children and Family Centre Income	12,949	-	-	12,949	15,408
	15,317	-	-	15,317	17,499
d) Charitable Activities					
Photocopying	128	-	-	128	4
Refreshments	77	-	-	77	12
Staff Training & Development	165	-	-	165	100
Youth & Children					
Children and Families	1,157	-	-	1,157	804
Youth Work General	-	-	-	-	(1,000)
	1,528	-	-	1,528	(80)

MAYBRIDGE COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
a) Charitable Activities:-					
Depreciation	15,468	-	-	15,468	15,584
Building:-					
Cleaning Materials	694	-	-	694	475
DBS Disclosure Costs	-	-	-	-	97
Equipment and Fittings	1,232	-	-	1,232	173
Health and Safety	744	-	-	744	22
Insurance	2,729	-	-	2,729	2,511
Maintenance	1,161	-	-	1,161	1,421
Service Contracts	2,546	-	-	2,546	2,192
St Oscar Romero Rent	3,940	-	-	3,940	7,318
Electricity	2,234	-	-	2,234	973
Gas	2,120	-	-	2,120	1,810
Water	240	-	-	240	496
Care:-					
Hospitality	670	-	-	670	327
Pastoral Gifts	-	-	-	-	185
Socials and Clusters	57	-	-	57	262
Special Pastoral Support	154	-	-	154	225
Volunteer Appreciation	640	-	-	640	381
Finance:-					
Accounting & Payroll	760	-	-	760	718
Bank account fees	121	-	-	121	-
Stripe/GC/Givt Fees	984	-	-	984	600
Ministry:-					
Alpha	657	-	-	657	162
Church Courses	-	-	-	-	265
Church Services	1,287	-	-	1,287	1,155
Ministry-DBS Disclosure Costs	176	-	-	176	-
Discipleship Resources	224	-	-	224	-
Guest Speakers	346	-	-	346	235
Refreshments	1,094	-	-	1,094	38
Ministry:Sunday special events	241	-	-	241	-
Office costs:-					
ICT Costs	272	-	-	272	193
Membership Subscriptions	2,046	-	-	2,046	2,464
Office Furniture	-	-	-	-	20
Office Supplies	557	-	-	557	563
Photocopier	1,079	-	-	1,079	557
Software Support and Backup	-	-	-	-	-
Telephone & Internet	966	-	-	966	1,086
Website and Database	1,210	-	-	1,210	1,273
Planned Projects	-	-	-	-	187
Staff Employment Costs:-					
Staff - Salaries	148,004	-	-	148,004	143,413
Staff - Pension costs	19,623	-	-	19,623	20,528
Staff - PAYE	42,443	-	-	42,443	42,471
Children & Family:-					
Children and Families Craft	161	-	-	161	103
Children and Families Digital Church	-	-	-	-	4
Children and Families Food	793	-	-	793	335
Children and Families General	307	-	-	307	825
Children and Families Holiday Club	1,141	-	-	1,141	1,043
Children and Families Resources	663	-	-	663	469
Youth - Amplify Provision	578	-	-	578	160
Youth - Elevate Provision	467	-	-	467	357
Youth - Mentoring	34	-	-	34	57
Youth Work General	2,725	-	-	2,725	2,101
Designated and Restricted Funds	5	38,510	1,478	39,987	37,121
Governance costs:-					
Independent Examiner fee	1,950	-	-	1,950	960
	265,535	38,510	1,478	305,522	293,914
b) Raising Funds:-					
Publicity	1,521	-	-	1,521	2,373

This page does not form part of the statutory financial statements

MAYBRIDGE COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

5. ANALYSIS OF FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Restricted Funds:-						
Mission Funds:						
Missions Distribution Global Fund	-	998	-	-	(998)	-
Missions Distribution Local Fund	39,158	572	(1,680)	-	2,242	40,292
Amplifying Voices	-	-	(1,853)	-	1,853	-
Arab World Ministries Fund	-	-	(9,600)	-	9,600	-
Emmanuel Ministries Fund	-	-	(1,853)	-	1,853	-
Missions Other	655	611	(306)	-	-	961
Pursuit International	-	-	(1,853)	-	1,853	-
Tearfund	-	558	(306)	-	56	309
Care Fund	7,202	274	(3,902)	-	-	3,574
Community Cafe Fund	416	-	-	-	-	416
Courses Fund	(0)	-	-	-	-	(0)
Ladies Fellowship Fund	889	84	(385)	-	-	587
Lucy Clay Fund	3,996	-	-	-	-	3,996
MindBody - Mind Body and Soul Fund	499	714	(376)	-	-	837
Parish Nursing Project Fund	2,344	316	(1,868)	-	-	792
Restricted Gifts	-	-	-	-	-	-
Special Events Fund	-	315	(315)	-	-	-
Stand Building Fund	7,758	-	(1,294)	-	-	6,464
Tots and Tinies Fund	70	978	(982)	-	-	66
Youth Fund	526	9,635	(11,938)	-	400	(1,377)
Total Restricted Funds	63,514	15,055	(38,510)	-	16,858	56,918

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-21 £
Restricted Funds:-						
Mission Funds:						
Missions Distribution Global Fund	-	1,404	-	-	(1,404)	-
Missions Distribution Local Fund	38,025	192	(1,392)	-	2,334	39,158
Amplifying Voices	-	538	(2,726)	-	2,188	-
Arab World Ministries Fund	-	-	(9,600)	-	9,600	-
Emmanuel Ministries Fund	13	344	(2,545)	-	2,188	-
Missions Other	655	-	-	-	-	655
Pursuit International	-	44	(2,232)	-	2,188	-
Tearfund	584	867	(1,451)	-	-	-
Care Fund	9,452	1,252	(3,502)	-	-	7,202
Community Cafe Fund	426	-	(10)	-	-	416
Courses Fund	300	-	(300)	-	0	(0)
Ladies Fellowship Fund	982	110	(203)	-	-	889
Lucy Clay Fund	3,996	-	-	-	-	3,996
MindBody - Mind Body and Soul Fund	484	253	(238)	-	-	499
Parish Nursing Project Fund	3,053	659	(1,368)	-	-	2,344
Restricted Gifts	-	42	(42)	-	-	-
Special Events Fund	-	-	-	-	-	-
Stand Building Fund	7,758	-	-	-	-	7,758
Tots and Tinies Fund	191	495	(616)	-	-	70
Youth Fund	336	4,171	(3,981)	-	-	526
Total Restricted Funds	66,254	10,371	(30,206)	-	17,094	63,514

This page does not form part of the statutory financial statements

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. ANALYSIS OF FUNDS (continued)

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Designated funds:-						
Community Fund	1,938	1,723	(1,478)	-	-	2,183
Total Designated Funds	1,938	1,723	(1,478)	-	-	2,183
Unrestricted Funds:-						
General Funds	554,275	286,809	(267,056)	-	(16,858)	557,170
Total Unrestricted & Designated Funds	556,213	290,256	(270,012)	-	(16,858)	559,599

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Dec-21
Designated funds:-						
Community Fund	1,986	6,867	(6,915)	-	-	1,937
Total Designated Funds	1,986	6,867	(6,915)	-	-	1,937
Unrestricted Funds:-						
General Funds	542,218	288,317	(259,166)	-	(17,094)	554,275
Total Unrestricted & Designated Funds	544,204	295,183	(266,081)	-	(17,094)	556,212

Amplifying Voices is for giving a voice to the oppressed in difficult locations.

Care Fund is for pastoral needs within the church and community.

Chatsmore Development Fund is for any additional equipment needed and the development of our main 10.30am service.

Community Café Fund is for costs and outreach in the community café.

Community Fund is to help support individuals or organisations

Courses Fund is for donations received from outside sources for running particular courses as part of the work of the charity.

Ladies Fellowship Fund is for ministry among ladies.

The Lucy Clay Fund is primarily to assist people from the church in mission work.

Mind Body and Soul Fund is for activities and outreach to older people in the community.

Mission Funds are for distribution to specific mission agencies external to the church.

Parish Nursing Project Fund is for supporting the parish nursing ministry in the community. Pursuit International Fund is a

Restricted Gifts Fund is for money that is credited or debited but is not directly related to church funds, it passes in and out of

Special Projects Fund is to finance projects without making undue demands on the Unrestricted General Fund.

Strand Building Fund is money received from church Gift Day for church refurbishment.

Tots and Tinies Fund renamed from Take a Break Fund and is for parent and baby/toddler group activities and outreach.

Youth Fund is for activities and outreach to children and youth within the church and the community.

The restricted funds are wholly represented by cash reserves of the church.

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
HSBC Current Account	14,313	-	-	14,313	20,698
HSBC Money Manager Deposit	193,974	-	-	193,974	173,974
CAF 90 Day Account Scottish Widows	18,921	56,917	2,183	78,021	77,915
Community Cafe Cash Float	40	-	-	40	40
	227,248	56,917	2,183	286,348	272,627

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Sundry accounts receivable-Premises Hire	-	-	-	-	479
Prepayment	228	-	-	228	-
	228	-	-	228	479

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Independent Examiner's Fee	990	-	-	990	-
	1,542	-	-	1,542	84

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

MAYBRIDGE COMMUNITY CHURCH
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages & Salaries	170,130	164,649
Employer's National Insurance Costs	14,853	13,918
Pension Contributions	19,623	20,528
Other costs	5,463	7,317
	<u>210,069</u>	<u>206,412</u>

The average number of paid staff employed in the year was ten (eleven in 2021). Four are full time (four in 2021) and six are part time (seven in 2021). Staff are paid through the PAYE system. No employee received emoluments in excess of £60,000.
(2021 - None)

The church pays pension contributions for eight members of staff (eight in 2021).

Pension contributions for five staff are paid into the NEST workplace pension scheme (five in 2021).

Pension contributions for two staff are paid into their individual pension schemes (two in 2021).

The average number of employees who were engaged in each of the following activities:-

	TOTAL 2022	TOTAL 2021
Activities in furtherance of charity's objects	7	8
Management and administration	2	2
Other	1	1
	<u>10</u>	<u>11</u>

12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021 - None)

13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

This page does not form part of the statutory financial statements