

Beeston Free Church Nottingham

Trustees Annual Report and Financial Statements April 2018 - March 2019

Beeston Free Church
Salthouse Lane
Beeston
Nottingham
NG9 2FY

Overview

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2019. It contains the following items:

- The annual report of the charity explaining the activities undertaken in the year, how the charity met its public benefit objectives and the way the church is managed.
- The annual financial report for the financial year ended 31st March 2019, the required statements and notes to the accounts.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 102.

Objectives and Activities

Beeston Free Church Nottingham is situated in south-west Nottingham just a few hundred metres away from the University of Nottingham campus and close to University Hospital Nottingham. The church is a large community-based church which is focused on serving all ages. We are a member of the Fellowship of Independent Evangelical Churches and have adopted the FIEC's Basis of Faith as the theological basis of our work.

The activities of the church involve the promotion of our beliefs and reaching out to our community and beyond, providing care and sharing our faith. The trustees of Beeston Free Church Nottingham confirm they have had regards for the Charity Commission's guidance on public benefit and believe they have met the legal requirement of S17 of the Charities Act 2011.

Objectives

The charitable objectives are:-

- 1) The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Beeston, Nottinghamshire and the surrounding neighbourhood; and
- 2) Such other charitable purpose as shall, in the opinion of the charity trustees, further the work of the church.

Aims

Our vision: Glorifying God through lives transformed by the gospel

Our values: Loving God, loving the gospel, loving the church

Our mission: We are involved in Christian ministries with a local, national and international focus.

Activities that further the Charity's objectives

Use of the Church Building

The church building on Salthouse Lane, Beeston is used in a wide variety of ways to support the work of the church. The local community are welcomed into the building for many of the activities.

Sundays

On Sundays the congregations at each of the worship services, which include music, singing, praying and preaching, have continued to grow; activities for children also take place alongside the service.

From time to time special events make full use of the church building for both meetings and meals.

In addition, on Sunday evenings, a group for students meets for food, Bible study and reflection.

Weekdays

The church is in use almost every morning and evening, for activities including:

- Provision of children's and youth groups for 5-18 year olds on weekdays.
- Provision of a community group for children under 5 and their carers.
- Provision of activities and groups for both UK and international students.
- Provision of teaching courses for those seeking to learn more about the Christian faith.
- An extensive programme of bible study groups, social groups and training involving the volunteers who lead and support these groups

Many other events take place in the church building throughout the year including holiday activities for the retired and for children, courses about subjects such as money management and the Christian faith, social evenings with food and speakers for men and ladies, conferences and special events for Christmas.

A number of events were hosted to support churches and Christian organisations locally, regionally and nationally. This has included conferences and meetings run by UCCF and a regular meetings of the Nottingham Chinese Christian Church.

Raising Awareness and understanding our faith

At the centre of all we do as a church is the teaching of the Bible and encouragement of faith in Jesus. Some of the ways this has been done over the past year include:-

Sunday services: during the school term three services take place each Sunday, at 9:15am, 11:15am and 6:30pm. During the school holidays, services take place at 10:30am and 6:30pm. Alongside the services groups for children aged 0-11 meet.

A service also takes place at 10am every Sunday morning in Trent Vale Infant School in Beeston Rylands.

Each week a number of Bible study groups meet, in the church building and in local homes.

Weekly activities for children and young people aged 0-18, from the church and the local community, provide care, teaching and fun activities.

Throughout the year courses run and individuals meet together to work through courses such as Christianity Explored to help explain our faith to those who are interested.

During the year a number of ministry trainees have been employed. The trainees are involved in a wide range of ministry and practical tasks around the church, alongside receiving theological training at the Midland Ministry Training Course, run by the Midlands Gospel Partnership.

Encouraging Mission and Outreach

Beeston Free Church Nottingham remains committed to being outwardly focused, sharing our faith within the local community, more broadly in the UK and through supporting international mission.

The congregation of Beeston Free Church Nottingham known as Rylands Community Church, has continued to meet at Trent Vale Infant School during the year.

Outreach events are held throughout the year, both in the church building and elsewhere in the local area, to which the congregation are encouraged to invite friends and family; this has included social evenings for ladies, men's evenings with food and speakers, a summer holiday club for children, a holiday activities day for the retired and special Christmas services.

Work amongst internationals, particularly students from the University of Nottingham, is a large part of the work of the church. A variety of groups and activities for international students and their families meet in the church building each week; day trips and weekends away are also organised regularly.

We continue to support a number of mission partners and associates, working in the UK and internationally and have established relationships with a number of mission organisations including UFM, AIM and SIM.

Communicating our Faith and purpose

Communicating our faith is a key part of our activities as a church. Many of our activities seek to provide opportunities for those in the local community and beyond to hear the gospel and build the faith of those who believe.

Many of the events already mentioned provide opportunity for us to communicate our faith with those around us including musical events, food events with speakers, special events to celebrate Christmas, taking part in community events such as the Beeston carnival and our choir carol singing in Beeston Square.

Grant making

One of the ways in which the church fulfils its charitable purposes is through the making of grants to projects which seek to advance the Christian faith within local communities and across the world. The trustees are committed to carrying out due diligence to ensure that funds are applied in accordance with the charity's charitable purposes and funds are not knowingly used for money laundering, terrorist financing or bribery. Grant agreements are in place with all individuals and organisations, setting out the level of support and review periods.

Volunteers

The large number of volunteers within the church help in every aspect of the church's work. The majority of our members and many of the congregation partner together in our ministries and in practical ways. The members and congregation of the church give in excess of 300 volunteer hours each week and the trustees recognise that without this many of the church's activities could not take place.

Achievements and performance

The church has continued its programme of regular services and Bible teaching on a Sunday along with a number of support activities during the week.

The church supports a number of local, national and international initiatives to care for those in need and to advance the Christian faith.

This year, the staff team has remained relatively stable with no new appointments to the senior staff. As is normally the case, new trainees began work in September. For the 2018-19 academic year, the church obtained a visa sponsor licence, to enable the employment of an additional international trainee, focused on international ministry. There are a number of individuals volunteering a day a week; one focused on ministry to children, one focused on biblical counselling and one focused on music ministry.

Over the past year, the church has continued to consider options for expanding space for ministry. Options including redeveloping the site, purchasing additional buildings, multiplying services and planting have been considered.

Financial review

I. Analysis of income

Donations to the general fund have increased by 1.7% compared to last year (2018/19 £387k, 2017/18 £381k). Income was higher than expected in 2018/19 budget, with a number of one off gifts.

II. Analysis of Expenditure

Total costs to the general fund increased this year by 5.8% on last year (2018/19 £378k, 2017/18 £357k). Expenditure has been broadly in line with the 2018/19 budget, with the exception of a number of items that have been postponed until 2019/20.

III. Reserves

The trustees set an agreed budget each financial year. The operations manager has authority, with relevant consultation with the Treasurer, to work within this budget. Expenditure outside the budget must be brought before the trustees.

The trustees plan to hold the equivalent of two - three months funds in reserve in cash at the bank and in interest bearing deposit accounts.

The trustees manage the finances of the church to ensure that the financial support of the members and other givers is used to further the charitable purposes of the church. Where the reserves of the church rise above the targeted level the trustees will take action to use the surplus in connection with those purposes. If the trustees know of future costs that justify higher than the policy level of reserves these will be explained in the quarterly management accounts, the year-end report, and will be reported to the church meeting.

At the end of the year the general fund reserve fund stood at £279k (£268k of cash reserves plus assets). This is 6.3 months cover for the general fund expenses. Whilst this is above the trustees reserve target it is recognised that whilst exploration is ongoing of growth opportunities it is appropriate to hold additional reserves towards the costs of a future project.

IV. Budget 2019-2020

A budget was presented to the church members at their March meeting and was approved. Income to the general fund for 2019/20 is forecast to be £391k. This comprises of donations of £364k, charitable activities of £10k, transfers from other funds of £15k and activities for generating funds of £2k. It is assumed that giving for the year will remain largely stable with new givers to replace leavers like for like during the year.

Spending from the general fund for 2019/20 is forecast to be £439k. This comprises of staff costs of £279k, International and UK mission costs of £47k, Ministry of Beeston costs of £47k. Property and utilities costs of £23k, administration and repair costs of £19k, property development costs of £12k and other costs of £12k.

Spending will exceed income by £48k.

Budget costs include:

- Four trainees from September 2019, including pay increases to meet the minimum wage.
- Some costs included to cover exploring property development
- Community facing ministries
- Development of Biblical counselling
- Support for new mission partner and mission associate.

The implications of the budget plans are that reserves will decline from 6.3 months to around 5.6 months cover by the end of 2019/20.

V. Investment Policy

No long term investments are held by the church as the trustees believe the church's ongoing giving and income is very stable and the trustees consider that it would be possible to take fundraising or cost saving action in good time should it be necessary. The church's reserves are held in interest bearing instant access or short notice deposit accounts with reputable financial institutions.

VI. Risks and uncertainties

The church, and its trustees, are potentially at risk from a number of sources. These risks are managed so as not to expose them to undue risk and trustees are kept informed so that they are able to deal with any situations that may arise. Risks are assessed and mitigated against on an ongoing basis. A biannual risk analysis was completed in February 2019.

The future

- Over the coming year the building on the Salthouse Lane site will be refurbished and improved and exploration of how Sunday capacity can be increased will take place.
- Investigation into planting new churches, possibly in partnership with other local churches, is underway.
- The church is also exploring opportunities to for additional community facing activities such as providing meals, drop-in cafes and support for those with specific needs.
- Nationally, the church is exploring how to support other churches and an expansion of the working with Biblical Counselling UK.

- Internationally, it is hoped the one new mission partner will join a team in Africa; work will continue with several others exploring mission possibilities. The partnerships and ministries of a number of other partners are up for their regular review in the coming year.
- New staff appointments to support the planned developments are likely.

Structure, governance and management

Beeston Free Church Nottingham is a Charitable Incorporated Organisation (CIO) registered in February 2015.

The church is governed by a Constitution and Rules. The church is a member of the Fellowship of Independent Evangelical Churches (FIEC) and the Midlands Gospel Partnership.

Church membership

Church membership is open to Christians who are willing to be in active partnership with the church in the work of the gospel. At the year-end church membership stood at 234. The church members meet regularly to conduct business meetings.

Organisational structure

The church membership elects, from its number, individuals to serve as church officers, who form the trustee body. These officers are Elders, Deacons, a Church Secretary and a Treasurer. The elders and deacons are appointed for a term of three years, which can be renewed for a further three years before a period of at least year must pass before the individual becomes eligible to stand again. The secretary and treasurer are appointed annually by the church members.

The Elders are responsible for doctrinal integrity, policy and strategy. The Deacons are responsible for practical matters. The Employment and Audit Committee meet as a sub-committee of the trustee body and includes all unpaid / unconnected members of the trustees; they consider all matters related to employment and other areas where paid or connected trustees may have a conflict of interests.

The trustees meet at least four times each year and have overall responsibility for the operation and leadership of the church. The trustees draw up policies and procedures within which they and the staff operate and make decisions. The trustees delegate much of the day to day responsibilities to the church staff team. The delegation of responsibilities to committees and staff is reviewed annually.

Staff

The church employs a number of staff; during the year the staff team has been:

- | | |
|------------------|---------------------------|
| • George Hawkins | <i>Senior Minister</i> |
| • Dave Bish | <i>Associate minister</i> |
| • Steve Baraniak | <i>Assistant minister</i> |
| • John Goodwin | <i>Assistant minister</i> |
| • Becky Thomas | <i>Operations Manager</i> |
| • Ele Hawkins | <i>Administrator</i> |
| • Ruth Evans | <i>Finance Officer</i> |

All decisions on staff remuneration and pay are made by the Employment and Audit Committee with reference to the Remuneration Policy agreed by the committee in October 2018.

Trainee scheme

The trainee scheme, a yearlong discipleship programme, has continued and a new scheme for an international trainee has been established. In the 2017-18 academic year Jess Allison, Joe Butterworth and Sean Sabin served as trainees. In the 2018-19 academic year Callum Pike, Ed Sadler and Hayley Martin are serving as trainees and Yong En Chua is serving as an international trainee.

Reference and administrative details

Charity Name: Beeston Free Church Nottingham
Registered Charity Number: 1160335
Charity's principal address: Salthouse Lane, Beeston, Nottingham, NG9 2FY

Names of the trustees who manage the charity and their dates of appointments or resignation if not serving for the full reporting period:

Stuart Barlow		<i>Retired October 2018</i>
George Hawkins		
David Gilkerson		<i>Retired October 2018</i>
Jonathan Chambers	Chair of Employment and Audit Committee	
Richard Graham		<i>Retired October 2018</i>
Rachel Mills	Secretary to the Employment and Audit Committee	
Grace Aldis		
Stephen Cragg		
Neil Johnson	Chair (appointed chair Oct 2018)	
Rebecca Thomas	Church Secretary	
David Bish		
Stephen Baraniak		
Dan Goddard		
Matt Roberts		
Rob Goodwin		
John Goodwin		
David Arrowsmith	Treasurer	
Ian Brownlow		
Ben Bradley		Elected October 2018

Names and addresses of advisers:

Auditor: Mrs D.J. Lockwood FCA, FCCA. Haines Watts, Chartered Accountants and Registered Auditors, Cliffe Hill House, 22-26 Nottingham Road, Stapleford, Nottingham, NG9 8AA

Bankers: CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA
Stewardship, 1 Lamb's Passage, London, EC1Y 8AB
Kingdom Bank, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS
Nationwide Building Society, Kings Park Road, Moulton Park, Northampton, NN3 6NW

Legal: Edward Connor, 39 The Point, Market Harborough, LE16 7QU

Names of senior staff members:

George Hawkins is the Senior Minister and leads the staff team.

Becky Thomas is the Operations Manager with day to day responsibility for accounting and compliance matters.

People

David Arrowsmith is the church's treasurer. His role has included the supervision and oversight of the work of the operations manager and finance officer relating to financial reporting and management. The trustees are very grateful to David for his work in this area.

Zena Schofield has been serving one day per week as the church's Biblical Counselling Co-ordinator. Zena has been meeting with individuals and providing training to leaders within the church. The trustees are very grateful to Zena for her work in this area.

James Thomas has been serving one day per week as the church's Children's Work Co-ordinator, supporting leaders, organising training and events and developing new areas of work. The trustees are very grateful to James for his work in this area.

Anne Macgregor has been serving one day per week as the church's Music Co-ordinator, providing administrative and organisational support to the musicians. The trustees are very grateful to Anne for her work in this area.

Independent Examiner's Report to the Trustees of
Beeston Free Church Nottingham ('the CIO')
For the Year Ended 31 March 2019

I report to the Charity Trustees on my examination of the accounts of the CIO for the year ended 31 March 2019.

Responsibilities and Basis of Report

As the Charity Trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company'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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1) Accounting records were not kept as required by Section 130 of the Act; or
- 2) The accounts do not accord with those records.
- 3) The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

..... Dated

Mrs D J Lockwood FCCA FCA ATT(fellow)
Chartered Accountant

Haines Watts
Chartered Accountants and Registered Auditors
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham NG9 8AA

**Statement of Financial Activities
For the Year Ended 31 March 2019**

	<u>No te</u>	<u>Unrestricted Funds 2018/19 £</u>	<u>Restricted Funds 2018/19 £</u>	<u>Total Funds 2018/19 £</u>	<u>Unrestricted Funds 2017/18 £</u>	<u>Restricted Funds 2017/18 £</u>	<u>Total Funds 2017/18 £</u>
Income							
Donations and Legacies	3	387,219	28,936	416,155	380,807	24,293	405,100
Activities for Generating Funds	4	2,055	-	2,055	1,624	-	1,624
Investment Income		1,231	-	1,231	646	-	646
Charitable Activities	5	9,970	3,818	13,788	10,581	2,649	13,230
Total Income		<u>400,475</u>	<u>32,754</u>	<u>433,229</u>	<u>393,658</u>	<u>26,942</u>	<u>420,600</u>
Expenditure							
Charitable Activities							
Operation of Beeston Free Church Nottingham & delivery of Mission Costs	6	377,320	26,446	403,766	356,917	29,539	386,456
Cost of Raising Funds		967	-	967	478	-	478
Total Expenditure		<u>378,287</u>	<u>26,446</u>	<u>404,733</u>	<u>357,395</u>	<u>29,539</u>	<u>386,934</u>
Net Income/ (Expenditure)		22,188	6,308	28,496	36,263	(2,597)	33,666
Transfer Between Funds	16	18,063	(18,063)	-	18,660	(18,660)	-
Net Movement in Funds		40,251	(11,755)	28,496	54,923	(21,257)	33,666
Reconciliation of Funds							
Total Funds Brought Forward		<u>239,004</u>	<u>681,992</u>	<u>920,996</u>	<u>184,081</u>	<u>703,249</u>	<u>887,330</u>
Total Funds Carried Forward	16	<u>279,255</u>	<u>670,237</u>	<u>949,492</u>	<u>239,004</u>	<u>681,992</u>	<u>920,996</u>

Balance Sheet
As at 31 March 2019

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total Funds</u> <u>2018/19</u> <u>£</u>	<u>Total Funds</u> <u>2017/18</u> <u>£</u>
Fixed Assets	13				
Tangible Assets		11,497	651,830	663,327	683,657
Total Fixed Assets		11,497	651,830	663,327	683,657
Current Assets					
Cash at bank and in hand		268,437	18,259	286,696	245,477
Debtors	14	8,998	148	9,146	9,024
Total Current Assets		277,435	18,407	295,842	254,501
Liabilities					
Creditors falling due within 1 year	15	9,677	-	9,677	17,162
Net Current Assets		279,255	670,237	949,492	920,996
Total Assets less current liabilities					
Creditors: Amounts falling due after more than one year	15	-	-	-	-
Net Assets		279,255	670,237	949,492	920,996
The Funds of the Charity					
Unrestricted				279,255	239,004
Restricted				670,237	681,992
Total Charity Funds	16			949,492	920,996

The notes on pages 15 to 24 form part of these accounts

Approved by the trustees on 3rd June 2019 and signed on their behalf by:-

..... Chair

..... Treasurer

Notes to the Accounts
For the Year Ended 31 March 2019

1. Basis of Accounting and going concern

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The charity constitutes a public benefit entity as defined by FRS102.

The Trustees' consider that there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting Policies

a) Incoming Resources:

Recognition of Incoming Resources	These are included in the statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• 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	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax Reclaims on Donations and Gifts	Gift aid receivable is included in income where there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or terms of the appeal have specified otherwise.
Contractual Income and Performance Related Grants	This is only included in the SoFA once the related goods and services have been delivered.
Gifts in Kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated Services and Facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where 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.
Volunteer Help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment Income	This is included in the accounts when receivable.
Investment Gains and Losses	This includes 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.

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

b) 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.
Grants	<p>The grants given by the charity are voluntary payments made by the charity to further the purpose of the charity by grant making to either a person or an institution. Grant payments may be made to fund the general purposes of, or for a specific purpose of, for example funding a particular activity or service.</p> <p>The costs are shown within the charitable activities and details are given within the notes to the accounts.</p>
Grants with Performance Conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants Payable without Performance Conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Irrecoverable VAT	Irrecoverable VAT is charged against the expenditure heading for which it was incurred.
Funds Received as Agent	These amounts are shown with note 7 and do not form part of the charity income. Amounts are collected on behalf of other charities and passed over to them entirely. These are short term projects, on which gift aid tax relief is not claimed by Beeston Free Church Nottingham.
Fund Accounting	<p>Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.</p> <p>Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for a particular purpose.</p>

c) Assets

Tangible Fixed Assets for use by the Charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. The rates of depreciation charges are: Freehold land and building SL 2% per annum, fixtures, fittings and equipment SL 10% per annum, electronic and audio visual equipment SL 25% per annum.
d) Pension Costs	The charity operates a defined contribution pension scheme. Contributions payable to the charity's scheme are charged to the statement of financial activities in the period to which they relate.
e) Holiday Pay / Sabbatical Leave	Provision is made within the accounts to include a liability as incurred for holiday pay. From time to time sabbatical leave is taken by employees but this is at the discretion of the trustees and is not a contractual obligation.
f) Lease Commitment	Lease payments are charged to the statement of financial activities as incurred.

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u> <u>2018/19</u>	<u>Total</u> <u>2017/18</u>
3. Donations and Legacies				
Gift Aid Donations	319,862	10,519	330,381	334,912
Small Gift Scheme	4,385	-	4,385	3,746
Donations	62,102	18,067	80,169	65,981
Grants and Gifts from other Charities	870	350	1,220	461
	<u>387,219</u>	<u>28,936</u>	<u>416,155</u>	<u>405,100</u>
4. Activities for Generating Funds				
Books and Audio Sales	688	-	688	498
Photocopying Receipts	1,367	-	1,367	1,126
Rental of Car Park	-	-	-	-
	<u>2,055</u>	<u>-</u>	<u>2,055</u>	<u>1,624</u>
5. Charitable Activities - Income				
Operation of Beeston Free Church Nottingham and delivery of mission costs				
Under 5's Income	-	506	506	483
Tuesday Fellowship Income	-	1,900	1,900	2,166
Events and Conference Fees	9,970	390	10,360	543
Alta Vista	-	787	787	3,179
Discoverers	-	235	235	1,582
Internationals	-	-	-	797
Students	-	-	-	4,480
	<u>9,970</u>	<u>3,818</u>	<u>13,788</u>	<u>13,230</u>
6. Charitable Activities - Expenses				
Total Staff Costs (note 8 & 10)	219,406	4,612	224,018	215,898
International and UK Mission (note 12)	44,680	-	44,680	43,419
Ministry of Beeston	29,717	3,199	32,916	27,604
Property and Utilities	20,103	-	20,103	18,273
Administration	16,959	-	16,959	18,117
Compliance and Membership	8,168	-	8,168	7,955
Finance Depreciation and Miscellaneous	7,921	18,635	26,556	25,346
Support / Governance Costs (note 8 & 10)	30,366	-	30,366	29,844
	<u>377,320</u>	<u>26,446</u>	<u>403,766</u>	<u>386,456</u>

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

7. Funds received as agent

Description	Related party	<u>Amount received</u>		<u>Amount paid out</u>		<u>Balance held at period end</u>	
		<u>2018/19</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2017/18</u>	<u>2018/19</u>	<u>2017/18</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIEC Training Fund	No	-	366	-	366	-	-
MAF Operation	No	78	-	78	-	-	-
Mobilisation Samaritans Purse	No	210	-	210	-	-	-
UFM	No	138	149	138	149	-	-
WEC	No	210	-	210	-	-	-
Total		846	515	846	515	-	-

8. Analysis of Governance and Support Costs held within Charitable Activities

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs

	<u>Charitable Activities</u>	<u>Support/ Governance Function</u>	<u>Total 2018/19</u>	<u>Total 2017/18</u>	<u>Basis of Apportionment</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
Salaries, Wages and Related Costs	202,106	9,652	211,758	204,218	Allocated on time
Administration	21,912	19,479	41,391	40,072	Allocated on time
Statutory Fees (note 9)	-	1,200	1,200	1,200	Governance
Legal and Other Professional Fees	-	35	35	252	Governance
Total	224,018	30,366	254,384	245,742	

9. Statutory Fees

In 2019 an Independent Examination was undertaken for a fee of £1200, the same as in 2018.

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

10. Analysis of Staff Costs

a) Staff Costs

	<u>2018/19</u>	<u>2017/18</u>
	<u>£</u>	<u>£</u>
Gross Wages & Salaries	195,749	187,223
Employers National Insurance Costs	12,824	12,784
Pension Costs (note 11)	27,784	27,191
All other staff related Costs	16,792	17,092
Total Staff Costs	<u>253,149</u>	<u>244,290</u>
Allocation of Staff Costs:-		
Charitable Activities	211,758	204,218
Administration	41,391	40,072
	<u>253,149</u>	<u>244,290</u>

b) Number of Employees at the Year end

	<u>2018/19</u>	<u>2017/18</u>
Ministry	4	4
Management	1	1
Administration	2	2
Trainees	4	3
Total	<u>11</u>	<u>10</u>

No employees received emoluments (excluding employee pension costs) of more than £60,000.

11. Pension Costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund and are administered by Royal London. The pension cost charge represents contributions payable by the charity to the fund and totalled in the year £27,784. (2018/2019 £27,191)

Notes to the Accounts
For the Year Ended 31 March 2019 (continued)

12. Grant Making

- a) Total Value of Grants (Included within cost of International and UK Mission). Grants are made for Mission support

<u>Grants to Institutions</u> <u>International Mission</u>	<u>Grants to Institutions</u> <u>UK Mission and training</u>	<u>Grants to</u> <u>individuals</u>	<u>Discretionary</u> <u>grants</u>	<u>Total Amount</u> <u>£</u>
£	£	£	£	
31,169	7,101	1,660	4,750	44,680

- b) Grants made to Institutions

<u>Name of UK based</u> <u>Institutions</u>	<u>Purpose</u>	<u>Total Amount of</u> <u>Grants Paid £</u>
International Mission		
AWM	Support of F&J	1,927
AIM	General fund support	1,363
UFM	Support of J&D	6,000
UFM	Support of J&A	2,417
UFM	Support of M&L	1,200
SIM	Support of T&R	5,000
WEC	Support of C&S	3,408
UFM	Support of J&C	6,000
Stewardship - Italian Ministries	Support of E&I	1,927
Friends International	Nottingham fund support	1,927
TOTAL		31,169
UK Mission and training		
Christchurch Fulwood	Support of Ben Shaw	420
UCCF	Support of Staff workers - Helen Taylor & Elliot Hyliger	3,854
TLG	Partnership subscription to offer TLG Early intervention coaching services	900
Cross Teach Nottingham	Support of Cross Teach in Nottingham	1,927
TOTAL		7,101

- c) Grants made to individuals

<u>Name of Individual</u>	<u>Purpose</u>	<u>Total Amount Paid</u> <u>£</u>
Laura Perbet	CCEF Biblical counselling studies	660
Rick Battenfield	Indian conference and sari distribution	1,000
TOTAL		1,660

- d) Discretionary grants

<u>Name of UK based</u> <u>Institutions</u>	<u>Purpose</u>	<u>Total Amount Paid</u> <u>£</u>
MGP	Midlands Gospel Partnership	500
UCCF	Relay worker Jess Barker & Jemima Howell	1,000
NUSU	NUCU Events week	1,000
NTU	Nottingham Trent Events weeks	250
Speke Baptist Church		2,000
TOTAL		4,750

Notes to the Accounts
For the Year Ended 31 March 2019 (continued)

13. Tangible Fixed Assets

a) Cost or Valuation

	<u>Freehold Land and Buildings</u>	<u>Fixtures, Fittings and Equipment</u>	<u>Electronic and Audio Visual Equipment</u>	<u>Total 2018/19 £</u>
Additions – costs trf	931,863	115,238	65,080	1,112,181
Additions – in year	-	1,893	-	1,893
Disposals	-	-	-	-
Balance Carried Forward	<u>931,863</u>	<u>117,131</u>	<u>65,080</u>	<u>1,114,074</u>

b) Accumulated Depreciation and Impairment Provisions

	<u>SL 2% SL 50 years</u>	<u>SL 10% SL 10 years</u>	<u>SL 25% SL 4 years</u>	<u>Total 2018/19 £</u>
Depreciation - Trf	261,397	105,649	61,477	428,523
Depreciation charge for the year	18,636	1,537	2,051	22,224
Disposals	-	-	-	-
Balance Carried Forward	<u>280,033</u>	<u>107,186</u>	<u>63,528</u>	<u>450,747</u>
Net Book Value Carried Forward at 31.3.19	<u>651,830</u>	<u>9,945</u>	<u>1,552</u>	<u>663,327</u>

The land and building were transferred by charity deed in 2016 and have an insurance value of £1.8 million.

14. Debtors and Prepayments

	<u>2018/19 £</u>	<u>2017/18 £</u>
Prepayments and Accrued Income	9,146	9,024
Total	<u>9,146</u>	<u>9,024</u>

15. Creditors and Accruals

<u>Analysis of Creditors</u>	<u>Amounts Falling Due within one year</u>		<u>Amounts Falling due after more than one year</u>	
	<u>2018/19 £</u>	<u>2017/18 £</u>	<u>2018/19 £</u>	<u>2017/18 £</u>
Accruals and Deferred Income	9,677	17,162	-	-
Total	<u>9,677</u>	<u>17,162</u>	<u>-</u>	<u>-</u>

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

16. Fund Details

	<u>Note (see below)</u>	<u>Incomin g</u>	<u>Outgoing</u>	<u>Funds at 1.4.2018</u>	<u>Transfer s</u>	<u>Funds at 31.3.2019</u>
Restricted Funds						
Trainee	1	25,695	3,210	9,111	(17,807)	13,789
Building	2	-	18,635	670,465	-	651,830
Tuesday Fellowship	3	2,301	2,019	677	(150)	809
Under 5s	4	506	690	406	-	222
Baraniak	5	1,740	1,403	1,280	-	1,617
Alta	6	787	489	53	-	351
Discos	7	235	-	-	(106)	129
STERM	8	-	-	-	-	-
Rylands	9	1,490	-	-	-	1,490
		32,754	26,446	681,992	(18,063)	670,237
Unrestricted Funds		400,475	378,287	239,004	18,063	279,255
Overall Total 31.3.18		433,229	404,733	920,996	-	949,492

Details of Funds Held

1. **Trainee** **For the personal support of Trainees in the Beeston Free Trainee Scheme**
This fund is to help defray the cost of employing our trainees each year. Trainees are encouraged to fund raise as part of their training. This both enables them to experience the challenges of raising personal support which is an almost inevitable activity for those continuing in Christian work and enables home churches, friends and families to partner with us in the support of the trainees during the year they are working and serving with us. This academic year's trainees are Callum Pike, Edward Sadler, Yong En Chau and Hayley Martin.
2. **Building** **For the holding property assets**
3. **Tuesday Fellowship** **For the Tuesday Fellowship group**
Tuesday Fellowship is a mid-week group for the retired. Each meeting they take a collection which is used to cover expenses of visiting speakers, the group's expenses and donations to charities that the group chooses to support. This year they have given to the Our Daily Bread Ministries, MAF, Railway Mission, Samaritans Purse and WEC Worldwide.
4. **Under 5s** **For the Under 5's group**
Under 5's is a group for parents/carers and under 5's that meets on a Monday morning during term time in the church halls. Small contributions are taken each week, which are used for refreshments, toys and craft supplies.
5. **Baraniak** **For the training costs of Steve Baraniak (Assistant Minister)**
This fund was established to support Stephen Baraniak during his time as a minister in training as he worked to help set up the new congregation in Beeston Rylands and studied with the distance learning programme of RTS. This fund will continue to cover Steve's theological college tuition fees.

Notes to the Accounts
For the Year ended 31 March 2019 (continued)

6. **Alta** **For the Alta youth group funds**
Alta is a youth group that meets on a Saturday night during term time. Small contributions are taken each week to buy resources and fund the activities. The fund is to keep surplus funds to enable Alta to be able to subsidise trips and weekends away for those who find it financially hard.
7. **Discos** **For the Discos youth group funds**
Discos is a children's club that meets on a Tuesday night during term time. Small contributions are taken each week to buy resources and fund the activities. The fund is to keep surplus funds to enable Discos to be able to subsidise trips and weekends away for those who find it financially hard.
8. **STERM** **For the support of short term mission**
9. **Rylands** **For Rylands Events**
Rylands community church, a congregation of Beeston Free Church, raises funds for events and weekends away. This fund is to keep funds to cover these costs and to subsidise those who find it financially hard.

A number of transfers were made to the general fund from restricted funds for both support costs and administrative charges in line with the trustees' policies. The Under 5's and Tuesday Fellowship make small contributions to the running costs of the church from time to time and these are reflected in inter fund transactions but not noted above.

17. Analysis of Net Assets by Fund

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u> <u>2019</u>	<u>Total Funds</u> <u>2018</u>
Fixed Assets	11,497	651,830	663,327	683,657
Current Assets / Liabilities	267,758	18,407	286,165	237,339
Long Term Liabilities	-	-	-	-
	<u>279,255</u>	<u>670,237</u>	<u>949,492</u>	<u>920,996</u>

18. Transactions with Related Parties

- a) Remuneration and Benefits

<u>Name of the Trustee or</u> <u>Connected Person</u>	<u>Legal Authority</u> <u>(e.g. Order, governing documents)</u>	<u>Salary & Pension Value</u> <u>2018/19</u> <u>£</u>
George Hawkins	Constitution and Rules	48,258
David Bish	Constitution and Rules	42,957
Stephen Baraniak	Charity Commission Approval	37,503
John Goodwin	Charity Commission Approval	37,503
Rebecca Thomas	Minutes of Employment and Audit Committee	24,561
Eleanor Hawkins	Minutes of Employment and Audit Committee	6,252

In addition to salary and pension staff receive on average additional benefits of £200 in Life Assurance and Permanent Health Insurance.

**Notes to the Accounts
For the Year ended 31 March 2019 (continued)**

b) Other Transactions with Trustees or Related Parties

<u>Name of the Trustee and Related Party</u>	<u>Relationship to the Charity</u>	<u>Description of the Transaction</u>	<u>2018/19</u> <u>£</u>
David Gilkerson	Trustee of the Charity is an employee of TLG	Monthly partnership subscription to offer TLG Early intervention coaching services to named local schools	900

A total of £46,350 was donated to the charity by trustees and related parties in the year 2018/19 (£49,097 2017/18)

19. Trustee Expenses

These are the amounts paid to trustees or third parties for expenses incurred by trustees.

		<u>2018/19</u> <u>£</u>	<u>2017/18</u> <u>£</u>
Number of Trustees (or connected persons) who were paid expenses	Seven (Eight: 2017/18)		
Nature of the Expenses	Expenses in connection with their roles as employees	5,516	3,555
	Expenses as volunteers unrelated to trustee duties	172	194
Total Amount Paid		5,688	3,749

20. Trustee Indemnity Insurance

The charity holds Trustee Indemnity insurance. The scheme provides annual cover of a maximum of £100,000. The premium is paid with the total insurance policy.

21. Future Commitments

Beeston Free Church Nottingham has entered into a rental commitment for Trent Vale School which can be terminated by giving three months' notice. The commitment is £350 payable each calendar month on the 16th of the month.

22. Lease Commitments

The charity continues a 5 year lease (commenced Jan 2019) for a photocopier, the quarterly payments due are £588 per quarter.

23. Taxation

The charity is exempt from Corporation Tax on its charitable activities. The Elders have reviewed the church's activities and are confident that they fulfil charitable aims and they are considered to be primary purpose.