

**EWELL CHRISTIAN
FELLOWSHIP TRUST**

**ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR
ENDED
31 MARCH 2021**

CHARITY REGISTRATION No: 1002721

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

EWELL CHRISTIAN FELLOWSHIP TRUST

CONTENTS

Page 3	Legal and Administrative Information
Page 4	Independent Examiners Report to the Trustees
Pages 5 to 8	Trustees Report
Page 9	Statement of Financial Activities
Page 10	Balance Sheet
Pages 11 to 19	Notes to the Financial Statements
Page 20	Statement of Cashflows

EWELL CHRISTIAN FELLOWSHIP TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1002721
WORKING NAME	Generation Church
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2021	D Armstrong (Chair) Paul Barnard (Vice Chair, resigned November 2020) L Luckhoo (appointed September 2020) H Miriam (appointed September 2020) C Harman (appointed September 2020) B Wilson (resigned September 2020) N Davis (resigned July 2020)

TRUSTEES APPOINTED AFTER THE YEAR END DATE

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

LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Declaration of Trust dated 11 July 1990
OBJECTS	For the worship of God, the instruction and edification of Christians, the care and Christian instruction of young people and children and the evangelisation of non-Christians, the relief of sickness and poverty and the advancement of the Christian faith generally.
CORRESPONDENCE ADDRESS	Generation Resource Centre Ruxley Lane Epsom Surrey KT19 0JG
PRIMARY BANKERS	CAF Bank Plc
INDEPENDENT EXAMINER	J Irvinesmith FCIE Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Ewell Christian Fellowship Trust on the accounts for the year ended 31 March 2021 set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts (under section 145 of the Act,);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Act,); and
- 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 Commissioners. An examination includes a review of the accounting records kept by the organisation 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 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Acthave 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.

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

Dated: 25th January 2022

EWELL CHRISTIAN FELLOWSHIP TRUST

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and account for the year ended 31st March 2021.

Trustees

Diane Armstrong continued as chair and was supported by Paul Barnard as Vice Chair, Beth Wilson and Neil Davies. Paul, Beth and Neil gave their intention to resign during 2020, with Neil in July 2020, Beth in September 2020 and Paul in November 2020 for different personal reasons. We recognise the commitment of many years Paul, Beth and Neil have given to the trust and are grateful for their service. In September 2020, we officially appointed three new trustees: Helen Miriam, Lisa Coates and Craig Harman.

In the beginning of 2020 Diane announced her intention to step down as both Chair and Trustee. This was initially due to take place on 31 March 2021, however with the resignation of the other trustees, it was not possible for her to step down at this time. Diane continued as Chair until the new trustees were established and will officially hand over chair responsibilities with effect from 31 January 2022. She will continue to support the Foodbank and related activities by becoming a trustee of the newly formed Charitable Incorporated Trust. Helen Miriam will assume the responsibilities of Chair of Trustees.

Investment Powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity but no such investments are presently held.

Constitution, Objectives and Policy

The charity trust is constituted by the Trust Deed and, as a Christian Church, its objectives are to provide for worship, teaching and edification; continue an extensive programme of outreach for young people including children, teenagers and schools' work; and to provide relief of sickness and poverty in the community.

The Trust continues to raise its income from the donations of church members and pursues policies of utilising funds in support of people as opposed to buildings, and of giving away 10% of our church income to people and other charitable organisations with whom we work. We have sought and received formal grant funding to support various aspects of our work including the foodbank, elderly persons work, children's and youth work and for rent of some venues.

Church activities are overseen by a Senior Leadership (Management) Team, led by Senior Leader, Fran Tarling.

Foodbank activities are overseen by a Team led by the Managing Director of the Foodbank, Jonathan Lees.

Day-to-day responsibility for the operation of the office functions and organisation of Foodbank staff is delegated to the Foodbank Managing Director.

Development, Activities and Achievements

2020/21 started with the Covid pandemic and we have continued to remain affected by it in all we have done. Relevant financial and working practice policies were reviewed and amendments made in line with the effect of Covid-19 on staff, volunteers and clients.

Church services and activities were placed on hold due to the lockdown. As restrictions and guidance have been changing so often we decided not to return to weekly services during this reporting period. Regular contact has been maintained with our members and wider church community including young people and Friday Friends guests as regulations and guidance allowed. We used telephone calls, various online and virtual tools including zoom meetings, WhatsApp groups (this worked particularly well to foster a sense of community and enable regular communication amongst the group members) and social media to support, share and communicate with people. In the second half of 2021 we offered monthly outdoor "Pop-Up" events for the church and local community to process the losses over the pandemic. The young people were able to enjoy a residential weekend away in October 2021. Since November 2021 the Friday Friends group has been meeting at a local café, following Covid guidance.

The foodbank managed the huge surge in demand and also saw an increase in needs of its clients. Since the middle of 2021 the foodbank has seen a slight decline in its demand. The foodbank usage increased from feeding 5,314 in 2019 to over 12,535 in 2020. 2021's numbers are down on 2020, but still a significant increase on 2019. We continue to explore other projects coming out from its role especially those that join with other aspects of our work i.e. a support service, energy support and top ups, furniture bank and the Poverty Truth Commission.

Our staffing levels have remained consistent with previous year. We have 1 full time role and 8 part time roles across the church, foodbank and Friday Friends.

EWELL CHRISTIAN FELLOWSHIP TRUST

TRUSTEES REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2021

Developments undertaken in 2020/21 have been:

- Missional activities: Very few ad hoc church events due to the Covid-19 pandemic, the foodbank fed more people as indicated with the figures above. In 2020 we saw a 236% increase in foodbank demand on 2019. We have continued to support the work of a church in Kenya as they challenge the lack of inclusion of those with disabilities and mental health issues.
- Young People: This has continued, virtually and face to face as guidance and restrictions allowed, throughout the year supported by church volunteers.
- Friday Friends, which had previously flourished, unfortunately had to be put on hold due to the vulnerability of clients. There were no meetings, but regular communications from the team with clients by phone and doorstep / garden visits as restrictions allowed.
- Community and Churches Together: We have remained part of the local network and been active participants in various events from schools work with Spinnaker to prayer events. The annual joint churches together event was unable to go ahead due to Covid.
- We continue to lead and facilitate the Epsom & Ewell Foodbank, and it continues to be supported and aided by local churches, agencies and local people. We gave out over 147 tonnes of food in 2020. In April 2020 we were severely impacted by the national lockdown and were required to change practices and procedures to keep staff, volunteers and clients as safe as possible. As the year progressed we continued to meet to the demands placed on the foodbank.
- The Epsom & Ewell Refugee Network continues to grow and we remain passionate supporters of the work. Sadly the needs and numbers of refugees has continued to increase and that work is becoming more busy.
- To finish, we spent a long time negotiating a new lease with Surrey County Council for the office building. This was a slow process but we have finally seen it completed.

Financial Review

The trustees consider the performance of the charity to be satisfactory and the continuation of donations has made it sustainable. Funds have been raised via tithes, grants and donations.

This meant that as at 31st March 2021 the paid employees were one senior leader (working 3 hours a week), one full time member of staff who covered all foodbank/poverty related work and trust activities, one admin support at 12 hours a week, one admin support worker for 5 hours a week (from 18th March 2021) a Friday Friends co-ordinator for 8 hours a week, one foodbank admin role at 30 hours a week (from 12th September 2020), one foodbank / commission support worker for 28 hours a week, one support role at 18 hours per week (from September 2020), one logistics manager – foodbank at 30 hours per week (from September 2020). Our Poverty Truth Commission facilitator on 25 hours left in August 2020. We have a policy of keeping two / three months' pay and other operational costs in reserve.

The main regular income for the church activity comes from the church members.

The main Foodbank income comes from our usual sources including Community Foundation for Surrey, local housing associations, Surrey County Council, local projects as their charity of the year (these have been for the foodbank), Trussell Trust and various other grant-making trust bodies to offset hiring premises, activities, some transport costs and the running of the foodbank. Our funds can allow us to continue the activities of the trust in the medium term. Cash balances allow us to meet monthly salaries for some time without an issue, and given the make-up and mix of our current donation profile the trustees have the opinion that the level of cash balance is acceptable. We would like to acknowledge our appreciation to Community Foundation for Surrey, Raven Housing, Rosebery Housing, Clarion Housing, Asda, Trussell Trust, Power Networks and many local corporates including Toyota, Pfizer, Exxon, Wilsons as well as countless local schools, churches and business for their support.

All our banking is done via CAF Bank. This has proved to be an efficient and effective process.

EWELL CHRISTIAN FELLOWSHIP TRUST

TRUSTEES REPORT (Continued) FOR THE YEAR ENDED 31 MARCH 2021

Future Plans for 2020/21

In line with the sustainability of the developments from last year we look to continue to work into and expand these. Other future developments are:

Trust

- To explore the creation of a new Trust due to the growth of the foodbank and its work. Over Covid we have seen donations rise as many people couldn't donate food. This has seen our finances increase and we are aware that the work of the foodbank and its various activities has grown astronomically in relation to the church activity and finances. We believe that the establishment of a new trust will provide for a better structure to address poverty in our community. It will also give release to the church activities and some of the growing concern of trustees to address the growing issues around the foodbank, poverty and refugee activities.
- We will continue to be stringent in keeping health and safety procedures, child protection policies and DBS checks up to date and the necessary implementation and training undertaken by all appropriate personnel, with risk assessments undertaken when indicated as necessary.
- We will explore the use of the GRC in relation to the foodbank activities to improve the use of space for staff, storage and dealing with all foodbank related activities. and whether they can be incorporated.

Church

- The leadership team will continue to review activities, as the Covid pandemic continues. We want to serve the church and local community in these challenging times.
- We invested resources for a grant and want to reapply for the upcoming year for Friday Friends.
- We will continue to maintain contact with Friday Friends' guests as restrictions, guidance and volunteers allow.
- Host a series of outside events to help the church and local community come to terms with the effects of grief related to the Covid-19 pandemic and provide hope for the future.
- Continue to be actively involved in our local Churches Together group and support activities as Covid allows
- Continue to support a church in Kenya both spiritually and financially.

Foodbank

- We want to respond to the growing demands of the foodbank work by developing new projects and are considering the staffing levels for the project. The key aspect being to explore the roots of poverty and what can be done about it. This would be a partnership project with other local community and business partners. This is an ongoing agenda but started by our work with the Poverty Truth Commission, the first of its kind in the South of England.
- We continue to support the local refugee network started from our trust.
- To develop the furniture recycling project.
- To explore the creation of a Pantry shop idea in partnership with the council.
- To join Trussell's new Pathfinder programme which will allow us funding to employ some new staff to address the local needs
- To develop the mission and strategic plans of the foodbank.

Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of accounting practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. 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.

EWELL CHRISTIAN FELLOWSHIP TRUST

**TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees will also ensure that health and safety policies are in place and appropriate risk assessment and mitigation is undertaken particularly regarding children and young people's holidays and projects. The trustees will also undertake an annual pay review of the church staff and ensure that management appraisals have been implemented.

Approval

This report was approved by the trustees on: 25th January 2022

and signed on their behalf by: D.Armstrong

Diane Armstrong
Chair of Trustees

EWELL CHRISTIAN FELLOWSHIP TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted		Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
		General Funds £	Designated Funds £			
INCOME AND ENDOWMENTS FROM:						
Donations and Legacies	2a	44,056	0	575,309	619,365	214,744
Investments	2b	8	0	69	77	81
Charitable Activities	2c	0	0	115	115	10,980
Donated Goods	7	302,973	0	0	302,973	109,200
TOTAL INCOME		347,037	0	575,493	922,530	335,005
EXPENDITURE ON:						
Charitable Activities	3a	19,235	0	272,970	292,206	204,035
Investments	3b	89	0	221	310	260
Raising Funds	3c	818	0	224	1,042	6,700
Donated Goods	7	280,328	0	0	280,328	108,864
TOTAL EXPENDITURE		300,470	0	273,416	573,886	319,859
NET INCOME/(EXPENDITURE)		46,567	0	302,077	348,644	15,146
Transfer between funds	10	(8,746)	0	8,746	0	0
NET MOVEMENT IN FUNDS		37,821	0	310,823	348,644	15,146
Reconciliation of funds:						
Total Funds Brought Forward		33,165	20,000	116,467	169,632	154,486
TOTAL FUNDS CARRIED FORWARD		70,986	20,000	427,290	518,276	169,632

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

The notes on pages 11 to 19 form part of these financial statements.

EWELL CHRISTIAN FELLOWSHIP TRUST

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	Unrestricted		Restricted Funds £	31 Mar-21 Total £	31 Mar-20 Total £
		General Funds £	Designated Funds £			
Fixed Assets						
Tangible assets	4	1,098	0	0	1,098	3,452
Current Assets						
Debtors	5	15,571	0	0	15,571	10,677
Cash at bank and in hand	6	7,241	20,000	427,290	454,531	130,048
Stock	7	52,394	0	0	52,394	29,749
Total Current Assets		75,206	20,000	427,290	522,496	170,474
Creditors: amounts falling due within one year	8	5,318	0	0	5,318	4,294
NET CURRENT ASSETS		69,888	20,000	427,290	517,178	166,180
TOTAL ASSETS less current liabilities		70,986	20,000	427,290	518,276	169,632
NET ASSETS		70,986	20,000	427,290	518,276	169,632
Funds of the Charity						
General Funds		70,986	0	0	70,986	33,165
Designated Funds	9	0	20,000	0	20,000	20,000
Restricted Funds	10	0	0	427,290	427,290	116,467
Total Funds		70,986	20,000	427,290	518,276	169,632

Approved by the Trustees on 25th January 2022 and

Signed on their behalf by D.Armstrong, Trustee

EWELL CHRISTIAN FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Basis of preparation:

The financial statements of the charity have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)) and applicable accounting standards.

Ewell Christian Fellowship meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The trustees are of the view that the level of reserves will support the charity going forward.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

Material prior period errors

No material prior year errors have been identified in the reporting period.

1. ACCOUNTING POLICIES

Income

Recognition of Income

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability

Income with related expenditure

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

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when 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 the terms of the appeal have specified otherwise.

Donated Goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Government Grants

The charity has not received government grants in the reporting period.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include 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.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The trust is a registered charity and is exempt from taxation on its charitable activities.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Fixed Assets

Tangible fixed assets for use by the charity:

These are capitalised if they cost over £1,000 and can be used for more than one year. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Office equipment	25% reducing balance
Motor Vehicles	20% straight line

The income relating to activities (page 13) and expenditure relating to project and event costs (page 14) are in respect of conferences and week-end meetings and other youth group activities and initiatives.

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

2. INCOME AND ENDOWMENTS FROM:	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Donations and Legacies					
Gift Aid Tax Refunds	12,742	0	28,763	41,505	10,899
Gifts, Grants and Donations	31,314	0	546,546	577,860	203,845
	44,056	0	575,309	619,365	214,744
b) Investments					
Bank Interest	8	0	69	77	81
	8	0	69	77	81
c) Charitable Activities					
Fundraising	0	0	115	115	10,060
Young People	0	0	0	0	920
	0	0	115	115	10,980

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

3. EXPENDITURE ON:

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Charitable Activities						
Conferences and Seminars		0	0	0	0	80
Counselling Costs		0	0	2,455	2,455	2,768
Covid Costs		0	0	375	375	0
Depreciation		2,355	0	0	2,355	5,027
Distribution Centre Costs		0	0	520	520	0
Equipment Rental and Maintenance		504	0	0	504	424
Equipment Expensed		0	0	21,093	21,093	0
Gifts		3,833	0	12,253	16,086	7,569
Grants		0	0	1,860	1,860	4,323
Insurance		0	0	1,340	1,340	1,289
Meeting Costs and Hall Hire		110	0	0	110	284
Memberships and Subscriptions		177	0	0	177	550
Motor, Travel and Subsistence Costs		0	0	3,678	3,678	6,890
Office Costs and Utilities		0	0	1,306	1,306	3,209
Other Charitable expenditure-GRC costs		0	0	1,655	1,655	0
Premises Expenses		0	0	2,336	2,336	2,303
Printing, Postage and Stationery		0	0	2,941	2,941	2,395
Professional and Franchise Fees		0	0	0	0	360
Project and Event Costs:						
Children's Work		0	0	0	0	2,864
Digital Inclusion		0	0	4,764	4,764	0
Energy Project		0	0	184	184	0
Foodbank		0	0	24,131	24,131	0
Foodbank - Christmas Campaign		0	0	10,281	10,281	11,883
Poverty Project		0	0	4,470	4,470	0
Other events and projects		0	0	93	93	398
Recruitment		0	0	999	999	0
Rent		0	0	0	0	520
Staff Wages and Salaries	11	11,120	0	139,872	150,992	126,874
Storage Costs		0	0	19,905	19,905	6,450
Sundry Expenses		972	0	5,098	6,070	4,797
Support Worker		0	0	3,236	3,236	2,572
Telephone and Internet		5	0	924	928	1,665
Training		140	0	50	190	1,213
Van Maintenance and Fuel		0	0	3,284	3,284	3,206
Governance						
Accountancy and Independent Examination		18	0	3,420	3,438	4,122
Legal and Professional Fees		0	0	450	450	0
		19,235	0	272,970	292,206	204,035
b) Investments						
Bank Charges and Interest		89	0	221	310	260
		89	0	221	310	260
c) Raising Funds						
Fundraising Costs		0	0	216	216	6,700
Publicity and Website		818	0	8	826	0
		818	0	224	1,042	6,700

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

3.1 ANALYSIS OF EXPENDITURE ON ACTIVITIES

	Donated Goods £	Direct Costs £	Support Costs £	2021/20 Total £	2020/19 Total £
Church	0	77,274	22,022	99,296	86,280
Young People	0	0	5,942	5,942	12,904
Community	280,328	175,022	4,894	460,244	209,639
International	0	63	2,097	2,160	2,967
Governance and Support	0	0	3,888	3,888	3,042
Depreciation	0	0	2,355	2,355	5,027
Total	280,328	252,359	41,198	573,886	319,859

3.2 AMOUNTS PAID TO THE INDEPENDENT EXAMINER

	2021/20 £	2020/19 £
Independent examiner's fees	1,098	1,080
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0
	1,098	1,080

4. FIXED ASSETS

		Foodbank Equipment £	Motor Vehicles £	Office Equipment £	Leasehold Premises £	Total £
Cost	01-Apr-20	0	24,264	39,430	11,472	75,166
Additions		0	0	0	0	0
Cost at	31-Mar-21	0	24,264	39,430	11,472	75,166
Depreciation	01-Apr-20	0	21,334	38,908	11,472	71,714
Charge		0	2,224	131	0	2,355
Depreciation at	31-Mar-21	0	23,558	39,039	11,472	74,069
Net Book Value	31-Mar-21	0	706	392	0	1,098
Net Book Value	01-Apr-20	0	2,930	522	0	3,452

5. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid Tax Recoverable	13,546	0	0	13,546	8,927
Overpaid HMRC PAYE and NI	275	0	0	275	0
Prepayments	1,750	0	0	1,750	1,750
	15,571	0	0	15,571	10,677

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

6. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
CAF Generation Gold	(3,572)	20,000	0	16,428	17,420
CAF Generation Current	9,535	0	7,186	16,721	4,413
CAF Foodbank Current	0	0	19,660	19,660	3,720
CAF Foodbank Gold	0	0	382,624	382,624	64,152
CAF Refugee	0	0	7,589	7,589	5,902
CAF Poverty Truth Commission	0	0	10,231	10,231	33,238
Barclays Generation Current	1,045	0	0	1,045	1,000
Petty Cash	50	0	0	50	50
	7,058	20,000	427,290	454,348	129,895

7. STOCK AND DONATED GOODS

The Statement of Financial Activities includes the estimated value of food that has been donated and subsequently distributed by the Foodbank.

	2021/20 £	2020/19 £
Donated Food	302,973	109,200
Distributed Food	(275,261)	(105,840)
Disposed as waste	(5,067)	(3,024)
Stocks of Food at 31.3.21/(31.3.20)	<u>52,394</u>	<u>29,749</u>

The estimated cost of food has been calculated by weight at an average cost as calculated by the Trussell Trust of £1.68 per kg. The total weight of food donated during the year was 180,341kg (2020/19: 65,000kg). The total weight of food distributed in the year was 163,846kg (2020/19: 63,000kg).

8. CREDITORS ACCRUALS AND DEFERRED INCOME: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Creditors	632	0	0	632	423
Independent Examiners Fees	1,098	0	0	1,098	1,080
HMRC Tax and NI	3,588	0	0	3,588	2,791
	5,318	0	0	5,318	4,294

9. DESIGNATED FUNDS

	Note	Balance 01-Apr-20 £	Income £	Expenditure £	Transfer Btw funds £	Balance 31-Mar-21 £
Provision	13	20,000	0	0	0	20,000
		<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>

The designated fund is a provision for estimated costs and liabilities associated with the unlikely event of winding down the charities activities.

The designated funds are wholly represented by cash reserves of the charity.

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

9.a PRIOR YEAR MOVEMENT ON DESIGNATED FUNDS

	Note	Balance 01-Apr-19 £	Income £	Expenditure £	Transfer Btw funds £	Balance 31-Mar-20 £
Provision	13	20,000	0	0	0	20,000
		<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>

10. RESTRICTED FUNDS

	Balance 01-Apr-20 £	Transfer In £	Income £	Expenditure £	Transfer Out £	Balance 31-Mar-21 £
Friday Friends	10,166	0	0	1,909	(360)	7,897
Foodbank	67,872	10,306	551,126	227,020	0	402,284
Gen 10	(711)	0	0	0	0	(711)
Refugee Fund	5,902	0	14,187	12,500	0	7,589
Poverty Truth Commission	33,238	0	10,180	31,987	(1,200)	10,231
	<u>116,467</u>	<u>10,306</u>	<u>575,493</u>	<u>273,416</u>	<u>(1,560)</u>	<u>427,290</u>

The Friday Friends Fund - Friday Friends is a group originated from an acknowledgement that loneliness and isolation in the older generations can be a serious, widespread and painful reality. It meets twice a week for people of retirement age and upwards who would like to meet with other people and make new friends. Over tea and cakes we chat, paint, play games, knit and generally sort the world out!

Foodbank Fund - This is funds that have been given by individuals, grants and companies to purchase items, i.e. The van or/and to support the running of the foodbank.

Gen 10 - A fund to support and ensure Generation Church gives away 10% of income to identified needs.

Refugee Fund - A fund to support any refugee situation connected to Epsom and Ewell.

Poverty Truth Commission - The Poverty Truth Commission fund is a fund restricted towards funding the delivery of a Poverty Truth Commission and actions coming from it in East Surrey over a two year window.

The 2021/20 transfers out of the restricted funds as shown above represent:

	£
Friday Friends	360 to general funds for management charge
Poverty Truth Commission Fund	<u>1,200 to Foodbank Fund for management charge for office rent</u>
	<u><u>1,560</u></u>

The above transfers out of restricted funds are in accordance with budget and as agreed with donors.

The 2021/20 transfers into restricted funds as shown above represent:

	£
Foodbank Fund	4,807 from general funds for management charge for overheads
Foodbank Fund	4,299 from general funds to top up any shortfall
Foodbank Fund	1,200 from Poverty Truth Commission Fund for management charge for office rent
	<u><u>10,306</u></u>

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

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

10.a PRIOR YEAR MOVEMENT ON RESTRICTED FUNDS

	Balance 01-Apr-19 £	Transfer In £	Income £	Expenditure £	Transfer Out £	Balance 31-Mar-20 £
Friday Friends	4,413	0	10,040	4,017	(270)	10,166
Foodbank	42,121	1,553	128,746	94,936	(9,612)	67,872
Gen 10	(711)	0	0	0	0	(711)
Refugee Fund	3,065	0	16,695	13,734	(124)	5,902
Poverty Truth Commission	51,679	4,873	23,289	45,403	(1,200)	33,238
	<u>100,567</u>	<u>6,426</u>	<u>178,770</u>	<u>158,090</u>	<u>(11,206)</u>	<u>116,467</u>

The 2020/19 transfers out of the restricted funds to general funds as shown above represent:

	£
Friday Friends	270 management charge for overheads
Foodbank Fund	4,368 management charge for office rent
Foodbank Fund	5,244 management charge for overheads and staff costs
Refugee Fund	124 funds for school uniform
Poverty Truth Commission Fund	1,200 management charge for office rent
	<u>11,206</u>

The above transfers out of restricted funds are in accordance with budget and as agreed with donors.

The 2021/20 transfers into restricted funds as shown above represent:

	£
Foodbank Fund	1,553 from general funds to top up any shortfall
Poverty Truth Commission	4,873 from general funds to top up any shortfall
	<u>6,426</u>

11. STAFF COSTS, NUMBERS AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021/20	2020/19
	£	£
Gross Wages and Salaries	140,010	118,311
Employer's National Insurance Costs	12,150	9,371
Employers NI Allowance	(4,000)	(3,000)
Pension Contributions	2,832	2,192
	<u>150,992</u>	<u>126,874</u>

Full time equivalent employees who were engaged in each of the following activities:

	2021/20	2020/19
	TOTAL	TOTAL
Activities in furtherance of organisation's objects	4.4	2.8
Management and administration	0.4	0.3

The full time equivalent employee numbers have been calculated on 2 full time employee plus 11 part time employees (2020/19: 1 FT and 7 PT).

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

Key management personnel are considered to be the Board of Trustees together with the Senior Leadership Team. The Board of Trustees are not remunerated. Two members of the Senior Leadership Team are key management personnel and receive remuneration.

The total employee benefits paid to key management personnel (including employer national insurance and employer pension contributions) was £66,665 (2020/19: £65,640).

EWELL CHRISTIAN FELLOWSHIP TRUST

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

11. STAFF COSTS, NUMBERS AND THE COST OF KEY MANAGEMENT PERSONNEL (continued)

The church currently pays pension contributions on behalf of three employees. An automatic enrolment workplace pension scheme is available and eligible employees were enrolled with the option of opting out if they so wish.

12. CURRENT YEAR ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-21 Total £
Fixed Assets	1,098	0	0	1,098
Net Current Assets	69,888	20,000	427,290	517,178
Liabilities (due in more than one year)	0	0	0	0
	<u>70,986</u>	<u>20,000</u>	<u>427,290</u>	<u>518,276</u>

12.a) PRIOR YEAR ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31-Mar-20 Total £
Fixed Assets	3,452	0	0	3,452
Net Current Assets	29,713	20,000	116,467	166,180
Liabilities (due in more than one year)	0	0	0	0
	<u>33,165</u>	<u>20,000</u>	<u>116,467</u>	<u>169,632</u>

13. TRUSTEES AND OTHER RELATED PARTIES

Salary payments including employer pension and employer national insurance contributions totalling £14,701 was paid to one employee who is a related party of a Trustee for their role as office manager (2020/19: £9,124 paid to one employee).

No other 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.

Trustee Indemnity Insurance premiums of £67 were paid (2020/19: £67)

14. 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.

15. 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.

16. 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.

EWELL CHRISTIAN FELLOWSHIP TRUST

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDING 31ST MARCH 2021**

		2021/20	2020/19
		£	£
Cash used in operating activities	(a)	324,407	19,787
Cash used from investing activities			
Interest income		77	81
Purchase of tangible fixed assets		0	0
Cash provided by (used in) investing activities		77	81
Cash flows from financing activities			
Introduction/(Repayment) of long term borrowing		0	0
Cash used in financing activities		0	0
Increase/(decrease) in cash and cash equivalents in the year		324,484	19,868
Cash and cash equivalents at the start of the year		130,048	110,180
TOTAL cash and cash equivalents at the end of the year	(b)	454,531	130,048

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2021/20	2020/19
	£	£
Net movement in funds as per Statement of Financial Activities	348,644	15,146
Add back depreciation charge	2,355	5,027
Deduct interest income shown in investing activities	(77)	(81)
Decrease/(increase) in debtors	(4,894)	(714)
Decrease/(increase) in stock	(22,645)	(336)
Increase/(decrease) in creditors	1,024	745
Net cash used in operating activities	324,407	19,787

(b) Analysis of cash and cash equivalents

	2021/20	2020/19
	£	£
Cash at bank and in hand	454,531	130,048
Fixed Term Bond	0	0
Total cash and cash equivalents	454,531	130,048