

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2020

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2020

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Sion Community for Evangelism

Report and Accounts

Charity Information

Trustees

Mrs Michelle Moran – Community Leader
Mr Christopher Brookes - Chairperson
Miss Eileen O’Kane
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long

Independent Examiner

Peter McKay BSc FCA
Nicholsons, Chartered Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

Bankers

Lloyds TSB Bank plc
47 High Street
Brentwood
Essex CM14 4RN

Registered Office

SENT
Sawyers Hall Lane
Brentwood
Essex CM15 9BX

Registered Charity Number

327967

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020

The trustees present their annual report and accounts for the year ended 31 August 2020. In preparing these, the trustees have adopted the provisions of the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)), effective 1 January 2019, issued by the Charity Commission for England and Wales, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008.

Further information about the charity can be obtained by writing to the charity at its registered office or by telephoning the charity on 01277 215011.

Constitution

The charity was established as a trust on 17 October 1988 and is governed by a Declaration of Trust of that date, as amended by Charity Commission Schemes dated 12 December 2001 and 29 September 2004, and Memoranda of 22 August 2010 and 15 January 2012. This report and the accounts that follow are in accordance with these governing documents.

The charity has every intention of continuing its activities for the foreseeable future. However, in the event of a winding-up or dissolution, any remaining assets (after the settlement of debts and liabilities) would be transferred to other charities with similar objects.

Objects and Activities

The objects of the charity are the furtherance and advancement, mainly by preaching and teaching, of the Christian religion as held by the Roman Catholic Church. These objectives are pursued in a variety of ways, including organising formal talks and seminars, arranging missions within parishes and primary schools, and running camps, conferences and missions for young people. The charity's conference facilities are used extensively to train members and others.

In setting their objectives and determining their activities, the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Trustees

The trustees are responsible for the activities of the charity. New trustees are nominated by serving trustees and may be appointed at any meeting of the trustees, although the number of trustees serving at any time is limited to six. Resolutions of the trustees are passed by majority vote, with the chairperson having a casting vote in the event of a split decision. Induction training is provided for all new trustees, and all trustees are encouraged to attend courses and conferences that would benefit them in their role as trustees.

The trustees who served during the year under review were:

Mrs Michelle Moran (Community Leader)
Mr Christopher Brookes (Chairperson)
Miss Eileen O'Kane
Mr Tom Hall
Mr Nicholas Wells
Mrs Marian Long – appointed 7 June 2020
Mr Garfield Penhalagan – resigned 1 September 2019

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Organisation of the Charity

The Community Leader oversees all matters, but is answerable to her fellow trustees for the running of the charity. Various teams are charged with progressing the work of the charity by holding parish missions, youth evangelisation and primary school missions, training and student outreach work, and co-operating with the Ceili Community (which performs similar work in Ireland).

A leadership team, consisting of the Community Leader, an elected member and several team leaders, meets at least once every academic term to identify objectives and plan their realisation. The opinions of other members of the Community are sought where appropriate.

All matters are subject to prayer and God's direction.

Response to the Global Pandemic

At the outset of the pandemic, the Community and trustees quickly identified the need to reduce our costs radically and decided to tackle the challenge by designating the six months to 31 August 2020 as our "Adapt" period, the year to 31 August 2021 as "Survive" and the year thereafter, to 31 August 2022, as "Recover". Initially, we aimed to reduce costs speedily, then try to grow income, and in parallel to consider how the Community needs to evolve for the longer-term.

This strategy has served us well so far. Expenditure is expected to fall in the coming year and, through considerable Community effort and the generosity of our benefactors, regular income (through standing orders) is currently being maintained. In parallel, the Community has held a Chapter meeting in which it has discerned the way forward in terms of a new model for fulfilling its mission. There are still elements of this being worked upon, but it lays out the direction for a post-pandemic environment.

The trustees monitor cash flow formally at each of their three annual meetings, and informally through the finance sub-committee on a monthly basis.

Although there is still much work being done to ensure the Community is financially stable for the long-term, the current reserves will now support it into 2023.

Review of Activities

The year began well, with a new cohort for the Sion Youth Formation programme getting established at the formation house in Coventry. After their initial training, they were able to engage in school mission programmes and other youth activities, including helping to firmly establish a youth group in the local parish, St Patrick's in Coventry. We developed a new discipleship programme for younger teens and the last event held at our Centre in Brentwood in January 2020 was over-subscribed.

Our Parish Mission team began to roll out a new approach to missions, the 'parish in mission process', and this was launched in Erskine in Scotland. A number of parishes were lined up for missions in 2020, but these were all cancelled or postponed due to the pandemic.

Similarly, our residential centre, SENT, had a busy Autumn term, with many weekends being booked to capacity and most weekends reserved throughout 2020. However, at the end of February 2020, we had to close the centre to guests. We were unable to conduct any residential programmes at our centre after early March 2020, when the first lockdown of the pandemic was announced, and places of worship were closed.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Review of Activities (continued)

We quickly adapted to the circumstances and began to live-stream some events from our Formation House in Coventry, where the majority of the community were locked in together. As time went on, we could see the pandemic was going to be a long haul. Consequently, we began to develop the initial stages of a media ministry and offered some of our usual activities, such as the Family Camp, as online virtual events. We also ran some training courses online, such as the popular Catholic Apologetics course. These spontaneous responses to the situation have enabled us to see the potential for media ministry in the future.

Obviously, with the pandemic preventing our normal mission work, we lost our income stream. We made appeals for donations every time we broadcast an event and some of our courses had modest registration fees. Thankfully, due to the generosity of so many people, we have been able to survive, what we hope, was the most difficult part of the storm. We also tried to reduce our expenditure during this period to an absolute minimum and one employee was furloughed.

Thankfully, by the end of this accounting year, we were able to get a sense of how things would move forward, or not. Sadly, we needed to make decisions to cut back some of our operations in the light of the pandemic, but this has enabled us to remain as stable as possible in this season of challenge.

Review of Financial Performance

Income for the year decreased by £17,092, to £284,232, and expenditure increased by £12,213, to £296,943; this resulted in a net deficit for the year of £12,711 (2019: surplus of £16,594).

Cash increased by £4,313, to £141,049, restricted reserves decreased by £6,582, to £87, and unrestricted reserves fell by £6,129, to £244,273. These accumulated reserves are being carried forward for future charitable activities. The trustees are satisfied with the charity's overall results for the year.

Reserves and Investment Policies

It is the trustees' intention that sufficient uncommitted funds should be held to meet six months' expenditure, which would equate to approximately £148,500. The trustees acknowledge a shortfall against this policy of £9,500 and have put in place measures to address this over the coming year.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. On this basis, the charity's Reserves were approximately £139,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £105,000 from the charity's total unrestricted funds of £244,000. The Reserves are held in cash.

The trustees may invest surplus funds at their discretion, and have chosen to hold these in instant access, interest-bearing bank deposit accounts, since variances in monthly income and expenditure, and the unexpected, may mean that the funds are required immediately.

Risk Management Statement

The trustees are not actively involved in the day-to-day running of the charity, this being the responsibility of the Community itself and specifically its Community Leadership Council. However, they maintain a risk register and monitor all risks at each of their three meetings a year and perform an in-depth review of these risks annually, in January. Each risk is evaluated on the basis of how likely it is to occur and, should it occur, its probable impact on the Community. The trustees regard the possibility of losing key personnel as its principal risk, along with an economic downturn adversely affecting its income.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Risk Management Statement (continued)

The trustees ask the Community Leadership Council to formulate plans to mitigate or eliminate risks, and to feed these back to the trustees for review.

In addition, the trustees have produced an Operating Principles document, which defines the responsibilities of both the Community and the trustees themselves, and how the parameters of the working relationship operate.

Relationships with other Groups, Charities and Individuals

The charity works closely with the Roman Catholic Church, the Ceili Community (based in Ireland) and other church groups to achieve its charitable objects.

One charity with similar objectives to our own and with which we work closely is The National Service Committee for Catholic Charismatic Renewal Services in England and Wales, known as CREW Trust; Michelle Moran is a former trustee of CREW Trust and Eileen O’Kane and Nicholas Wells are current trustees.

Members and Volunteers

The charity has a number of individuals assisting with its activities for a fixed period. These individuals are called members and they are entitled to fees at an agreed rate for services rendered. The charity’s evangelisation work continues to be carried out by members. In addition, a considerable number of associates and volunteers provide services to assist the charity at no charge.

The charity vets all applications from prospective members and volunteers, with particular attention given to those who might work with the young or other vulnerable groups. Appropriate training is provided to all members and volunteers to ensure that they are equipped for their roles.

The trustees wish to take this opportunity to acknowledge the tremendous work done by the charity’s many members and volunteers whose efforts, by God’s grace, have enriched the lives of so many people.

Friends and Supporters

The charity undertakes specific fundraising activities and provides friends and supporters with an opportunity to find out more about its work at the various events in which it is involved. The charity relies heavily on donations from a broad base of individual donors whose continuing support is highly valued.

Many organisations have also provided much needed support. The trustees are particularly grateful to the Sisters of Mercy, who have continued to make the SENT centre in Brentwood available, and to the Sisters of Charity of St Paul the Apostle, who continue to make the Ark of the Covenant Centre in Coventry available.

Public Benefit

The trustees have complied with the duty imposed by section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2020 (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report 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 requires the trustees to prepare the 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 of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are also responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

This report was approved by the trustees on 23 March 2021 and signed on behalf by:

Mrs Michelle Moran
Community Leader of Sion Community for Evangelism

Sion Community for Evangelism

Independent Examiner's Report to the Trustees of Sion Community for Evangelism

I report to the Charity's trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Trust's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

Since the Trust'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 in respect of the Trust, as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Peter McKay BSc FCA
Nicholsons, Chartered Accountants
Broad House
1 The Broadway
Old Hatfield
Hertfordshire AL9 5BG

23 March 2021

Sion Community for Evangelism
Statement of Financial Activities for the year ended 31 August 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and Endowments from:				
Donations and legacies	196,362	-	196,362	176,492
Charitable activities	84,239	-	84,239	123,824
Government grants	2,975	-	2,975	-
Other	656	-	656	1,008
Total	14 284,232	-	284,232	301,324
Expenditure on:				
Raising funds	641	-	641	639
Charitable activities	293,981	-	293,981	281,772
Other	2,321	-	2,321	2,319
Total	15 296,943	-	296,943	284,730
Net (expenditure)/income	(12,711)	-	(12,711)	16,594
Fund transfer	6,582	(6,582)	-	-
Reconciliation of funds:				
Total funds brought forward	250,402	6,669	257,071	240,477
Total funds carried forward	244,273	87	244,360	257,071

All activities derive from continuing operations.

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Balance Sheet as at 31 August 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	7		104,584		104,310
Current assets					
Stock			8,211		9,192
Debtors and prepayments	8		15,478		32,513
Cash at bank and in hand			141,049		136,736
			<u>164,738</u>		<u>178,441</u>
Creditors:					
Amounts due within one year	9		<u>(14,962)</u>		<u>(15,680)</u>
Net current assets			<u>149,776</u>		<u>162,761</u>
Total assets less current liabilities			254,360		267,071
Provisions for liabilities	12		(10,000)		(10,000)
Net assets			<u>244,360</u>		<u>257,071</u>
Funds:					
Unrestricted funds	10		244,273		250,402
Restricted funds	10		87		6,669
Total funds			<u>244,360</u>		<u>257,071</u>

Approved by the trustees on 23 March 2021 and signed by:

Mrs Michelle Moran - Trustee

Mr Christopher Brookes - Trustee

The notes on pages 10 to 17 form an integral part of these accounts.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 issued by the Charity Commission for England and Wales and all other applicable accounting standards. The charity meets the definition of a public benefit entity as set out in the Charities SORP.

The financial statements are prepared on a going concern basis and under the historical cost convention. A significant proportion of the charity's income is derived from donations. Consequently, the applicability of the going concern basis is contingent upon the continued support of the charity's friends.

The presentation currency of the financial statements is the Pound Sterling (£). The principal accounting policies adopted are set out below.

Income

Donations and legacies are included in the statement of financial activities when the charity becomes legally entitled to them, the amount can be quantified with reasonable accuracy and there is reasonable certainty that the income will be received.

Income from missions and other events organised by the charity is recognised on a pro-rata basis until such time as the mission or event is completed. The balance of any income is treated as deferred income, as is income received in advance of a mission or event.

Gifts in kind and assets donated to the charity are recognised as incoming resources at the lower of the cost borne by the third party and the expense that the charity might otherwise have incurred. No amounts are included in the financial statements for the very substantial assistance provided by volunteers.

Expenditure

Expenditure is accounted for on an accrual's basis and, since the charity is not registered for Vat, is inclusive of irrecoverable Vat. It comprises expenditure on:

- a) Raising funds – being the costs associated with attracting voluntary income
- b) Charitable activities – being the costs associated with the delivery of activities and services
- c) Other costs – being the costs associated with meeting the constitutional and statutory requirements of the charity and include regulatory fees and costs associated with the strategic management of the charity.

All costs are allocated among the expenditure categories of the Statement of Financial Activities ('SOFA') on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Stock

Stocks are stated at the lower of cost and net realisable value. Costs are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to the SOFA as incurred. Net realisable value is based on the estimated selling price less selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs.

The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 (continued)

1 Accounting Policies (continued)

Pensions

The charity contributes to a defined contribution pension scheme for its staff members. Contributions payable to the scheme are charged to the SOFA as incurred.

Fixed Assets and Depreciation

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

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to the SOFA.

Depreciation has been provided at the following rates in order to write off the cost of the assets (less any expected residual value) over their estimated useful economic lives:

Vehicles	25% per annum
Fixtures, fittings, and equipment	10% per annum

Leasing commitments

Rentals payable under operating leases are charged to the SOFA as incurred.

Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Accounting for financial assets and financial liabilities' of Charities SORP (FRS 102) to all of its financial instruments.

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

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

Basic financial assets

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

Fund accounting

The charity's funds consist of:

- unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- restricted funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The aim and use of each restricted fund is set out in these notes to the accounts.

Government grants

Government grants, including those in respect of furloughed employees, are credited in the same period as the costs to which the grants relate are charged to the statement of financial activities.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

2 Taxation

The organisation is a registered charity and is therefore not liable for tax on surpluses derived from its charitable activities.

3 Net loss

This is stated after charging:

	2020	2019
	£	£
Depreciation of owned fixed assets	15,958	13,718
Rentals under operating leases	635	635
Independent examiner's remuneration:		
External scrutiny	1,000	1,000
Accountancy	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

4 Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	463	635
Between one and five years	-	463
	<u>463</u>	<u>1,098</u>

5 Donated Facilities and Other Intangible Income

The charity remains indebted to the Sisters of Mercy for the use of its SENT Conference Centre for a peppercorn rent. The lease on the centre was renewed in 2020 and either party may terminate the lease by giving six months' notice. The charity is also very grateful to the Sisters of Charity of St Paul the Apostle for the rent-free use of premises in Coventry. The work of the charity is considerably enhanced by the assistance of many volunteers who help with missions and running the centre through the free gift of their time and resources. The charity's independent examiner, Peter McKay, has kindly provided his services without charge. A sum of £2,000 has been included as income and expenditure in these accounts in respect of this item. Save in respect of the independent examiner's fee, these gifts have not been valued for the purposes of these accounts, in view of the inherent difficulties in doing so.

6 Employees' Salaries, Members' Fees and Trustees' Emoluments

	2020	2019
	£	£
Members' fees and employees' salaries	<u>114,663</u>	<u>121,561</u>

The average number of people involved analysed by function was:

Charitable activities	23	23
Management and administration	2	2
	<u>25</u>	<u>25</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

6 Employees' Salaries, Members' Fees and Trustees' Emoluments (continued)

Members make a commitment to assist with the charity's activities for a fixed period, during which they are entitled to fees at an agreed rate for services rendered. No member or employee received more than £15,000 per annum.

No fees, remuneration or expenses were payable to any trustee.

7 Tangible Fixed Assets

	Motor Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2019	36,791	177,701	214,492
Additions	-	16,231	16,231
Disposals	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>
At 31 August 2020	<u>30,791</u>	<u>193,932</u>	<u>224,723</u>
Depreciation			
At 1 September 2019	32,073	78,108	110,181
Charge for the year	1,500	14,458	15,958
Disposals	<u>(6,000)</u>	<u>-</u>	<u>(6,000)</u>
At 31 August 2020	<u>27,573</u>	<u>92,566</u>	<u>120,139</u>
Net book value			
As at 31 August 2020	<u>3,218</u>	<u>101,366</u>	<u>104,584</u>
As at 31 August 2019	<u>4,718</u>	<u>99,592</u>	<u>104,310</u>

All assets are used directly for charitable purposes. The charity has no inalienable or historic assets.

8 Debtors and Prepayments

	2020 £	2019 £
Trade debtors	460	5,690
Other debtors	-	330
Taxation recoverable	10,024	20,963
Prepayments	<u>4,994</u>	<u>5,530</u>
	<u>15,478</u>	<u>32,513</u>

9 Creditors: Amounts Falling Due Within One Year

	2020 £	2019 £
Trade creditors	1,430	1,691
Other creditors	<u>13,532</u>	<u>13,989</u>
	<u>14,962</u>	<u>15,680</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

10 Statement of Funds

	At 1 September 2019 £	Income £	Expenditure £	Fund Transfer £	At 31 August 2020 £
Unrestricted Funds	<u>250,402</u>	<u>284,232</u>	<u>(296,943)</u>	<u>6,582</u>	<u>244,273</u>
Restricted Funds					
Asset Grant Fund	87	-	-	-	87
Carpet Fund	<u>6,582</u>	<u>-</u>	<u>-</u>	<u>(6,582)</u>	<u>-</u>
	<u>6,669</u>	<u>-</u>	<u>-</u>	<u>(6,582)</u>	<u>87</u>
Total Funds	<u>257,071</u>	<u>284,232</u>	<u>(296,943)</u>	<u>-</u>	<u>244,360</u>

The Asset Grant Fund was established by grants and donations received to purchase presentation equipment and motor vehicles.

The Carpet Fund was established last year by a donation to replace old and worn carpet. The fund was utilised during the year, leaving a nil balance at the year-end.

11 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>104,497</u>	<u>164,738</u>	<u>(14,962)</u>	<u>(10,000)</u>	<u>244,273</u>
Restricted Funds:					
Asset Grant Fund	<u>87</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87</u>
Total	<u>104,584</u>	<u>164,738</u>	<u>(14,962)</u>	<u>(10,000)</u>	<u>244,360</u>

12 Provisions for Liabilities

The charity's lease on the SENT Conference Centre includes an obligation to make good any dilapidations. However, the Sisters of Mercy have borne the cost of all major refurbishments to date and have indicated that they will not insist on the charity attending to dilapidations at the end of the lease.

The same situation relates to the lease on the Ark of the Covenant Centre in Coventry, which is used for community housing. Given that these relaxations are outside the leases, and therefore without a legal basis, the trustees have decided to provide £10,000 for dilapidations on the SENT Conference Centre and Ark of the Covenant Centre in Coventry.

	2020 £	2019 £
At 1 September 2019 and at 31 August 2020	<u>10,000</u>	<u>10,000</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2020 continued ...

13 Related party transactions

The charity's insurance includes trustees' indemnity cover. Save as disclosed in this note, no other payments have been made to, or expenses paid for, trustees, those connected with them or others on their behalf.

During the year, CREW Trust, the charity referred to in the Trustees' Report, charged the charity £396 (2019: £422) for postage.

14 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations and Legacies				
Donations - planned	97,552	-	97,552	96,983
Grants	7,785	-	7,785	12,306
Legacies	6,667	-	6,667	-
Donations - other	61,228	-	61,228	44,325
Gift aid tax recovered	23,130	-	23,130	22,878
	<u>196,362</u>	<u>-</u>	<u>196,362</u>	<u>176,492</u>
Other and Government Grants				
Employer Allowance	604	-	604	952
Government Grants	2,975	-	2,975	-
Bank interest receivable	52	-	52	56
	<u>3,631</u>	<u>-</u>	<u>3,631</u>	<u>1,008</u>
Charitable Activities				
Missions	16,239	-	16,239	35,528
Youth camps, conference etc	1,055	-	1,055	4,002
Lectures and speakers	34,580	-	34,580	25,393
Lettings and house rents	27,525	-	27,525	52,511
Music and book sales	4,840	-	4,840	6,390
	<u>84,239</u>	<u>-</u>	<u>84,239</u>	<u>123,824</u>
Total	<u>284,232</u>	<u>-</u>	<u>284,232</u>	<u>301,324</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2020 continued ...

15 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Costs directly attributable to charitable activities:				
Members fees	81,492	-	81,492	83,568
Courses and training	280	-	280	150
Travel and subsistence	9,719	-	9,719	10,415
Motor expenses	10,623	-	10,623	12,521
Cost of goods and services	16,981	-	16,981	9,118
Depreciation	15,958	-	15,958	13,718
	<u>135,053</u>	<u>-</u>	<u>135,053</u>	<u>129,490</u>
Costs indirectly attributable to charitable activities:				
Establishment expenses				
Employee costs and members fees – House	11,995	-	11,995	14,369
Rates and water	14,886	-	14,886	17,827
Light and heat	34,321	-	34,321	26,266
Cleaning & household expenditure	4,358	-	4,358	6,273
Insurance	1,938	-	1,938	1,903
Garden expenses	781	-	781	738
Food and catering	21,837	-	21,837	26,189
Property maintenance	37,696	-	37,696	27,728
	<u>127,812</u>	<u>-</u>	<u>127,812</u>	<u>121,293</u>
Administrative expenses:				
Telephone and internet	2,887	-	2,887	1,879
Employee Costs and Fees – Admin.	22,506	-	22,506	25,500
Publicity, printing & stationery	5,818	-	5,818	3,535
Equipment hire	635	-	635	635
Bank charges	232	-	232	398
	<u>32,078</u>	<u>-</u>	<u>32,078</u>	<u>31,947</u>
Less: Costs allocated to raising funds	(641)	-	(641)	(639)
Less: Costs allocated to other	(321)	-	(321)	(319)
	<u>31,116</u>	<u>-</u>	<u>31,116</u>	<u>30,989</u>
Expenditure on charitable activities	<u>293,981</u>	<u>-</u>	<u>293,981</u>	<u>281,772</u>
Raising funds:				
Allocated administrative expenses	<u>641</u>	<u>-</u>	<u>641</u>	<u>639</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2020 continued ...

15 Analysis of Total Expenditure continued...

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Other:				
Allocated administrative expenses	321	-	321	319
Independent examiner's fees	2,000	-	2,000	2,000
	<u>2,321</u>	<u>-</u>	<u>2,321</u>	<u>2,319</u>
Total	<u>296,943</u>	<u>-</u>	<u>296,943</u>	<u>284,730</u>