

**Registered Charity Number 327967**

**SION COMMUNITY FOR EVANGELISM**

**Trustees' Annual Report and Accounts**

**for the year ended**

**31 August 2022**

**Sion Community for Evangelism**  
**Report and Accounts for the year ended 31 August 2022**

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# **Sion Community for Evangelism**

## **Report and Accounts**

### **Charity Information**

#### **Trustees**

Mr Christopher Brookes - Chairperson  
Mrs Michelle Moran – Community Leader up to 31 October 2022  
Mr Tom Hall  
Mr Nicholas Wells  
Mrs Marian Long

#### **Independent Examiner**

Peter McKay BSc (Hons), FCA  
Jones Hunt & Keelings  
Chartered Certified Accountants and Chartered Tax Advisers  
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 2022**

The trustees present their annual report and accounts for the year ended 31 August 2022. 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:

Mr Christopher Brookes (Chairperson)  
Mrs Michelle Moran (Community Leader up to 31 October 2022)  
Mr Tom Hall  
Mr Nicholas Wells  
Mrs Marian Long

Following Mrs Michelle Moran's resignation as Community Leader, three members of the community took over this role in early November 2022.

# **Sion Community for Evangelism**

## **Annual Report of the Trustees for the year ended 31 August 2022 (continued)**

### **Organisation of the Charity**

During the year, the Community Leader oversaw 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'.

This strategy of Adapt, then Survive, served the Community well. In that time, expenditure was strictly controlled and, through considerable Community effort and the generosity of our benefactors, regular income (through standing orders) was increased. The Community also benefitted from several government covid grants. The effect of all of this was that the Community has not so far had to draw on its reserves during the pandemic period.

In parallel, the Community held a Chapter meeting in which it discerned the way forward in terms of a new model for fulfilling its mission.

This year, we moved into the 'Recover' period and the Community was able to carry out more mission activities which contributed to income, but this has so far been well below pre-pandemic levels.

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

### **Review of Activities**

We were able to re-open our residential centre from September 2021 and things became gradually operational with all Covid safeguards in place. This meant that there was the usual steady stream of weekend residential courses. Initially, the participant numbers were smaller, as people were cautious about meeting together, but things gradually picked up and became more normal.

Our work in schools was slow to pick up. This was due to schools trying to adapt and operate in new ways because of the pandemic, as well as facing increased financial challenges. Therefore, we may need to look at how we fund our school ministry moving forward. Due to this uncertainty, we did not enrol any new youth members to supplement our school mission team so even though the demand was less, we were also challenged due to lack of personnel. We did take on one young person, a 'trainee' for our Lithuania project, and after six months she returned to Lithuania and trained as a resource person for our International School of Evangelisation project.

# **Sion Community for Evangelism**

## **Annual Report of the Trustees for the year ended 31 August 2022 (continued)**

### **Review of Activities (continued)**

We were able to re-launch the retreats for young people and our Discipleship weekends continue to be popular. We were also offering bi-monthly 'faith lift' days, to encourage people to gather together as the pandemic waned. This was also supported by regular on-line material.

Our family ministry re-established its bi-monthly gatherings and we were able to hold a fully subscribed, in-person Family Camp, the first one for three years.

Demand for parish ministry increased as parishes opened up. Many local churches are challenged by declining congregations and less income, so we have been adapting the way we work with parishes and how we deliver things.

Thankfully, as things gradually opened up, members of the Community were able to attend various conferences, networks and gatherings. The easing of travel restrictions also enabled some international ministries.

The Community itself has been strengthened during the year, with all members meeting monthly on-line, and at regular regional days and a couple of large gatherings. This will enable us to move with a new focus and strength as we navigate the changing landscape.

### **Review of Financial Performance**

Income for the year decreased by £35,016, to £243,006 (2021: £278,022), and expenditure decreased by £5,372, to £203,768 (2021: £209,140); this resulted in a net surplus for the year of £39,238 (2021: £68,882). During the year the charity was fortunate to receive grants, from Government and other institutions, amounting to over £12,000 (2021: £72,000).

Cash increased by £56,904, to £272,228 (2021: £215,324), unrestricted reserves increased by £27,150, to £337,360 (2021: £310,210) and restricted reserves increased to £15,120, from £3,032 in 2021. 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 £102,000.

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 £256,000 at the year-end. This figure is arrived at by deducting tangible fixed assets of £81,000 from the charity's total unrestricted funds of £337,000. 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. They consider the unrestricted funds to be sufficient for the charity's needs.

# **Sion Community for Evangelism**

## **Annual Report of the Trustees for the year ended 31 August 2022 (continued)**

### **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.

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; Nicholas Wells is a current trustee and Michelle Moran is a former trustee of that charity.

### **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.

# **Sion Community for Evangelism**

## **Annual Report of the Trustees for the year ended 31 August 2022 (continued)**

### **Friends and Supporters (continued)**

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.

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing their 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 financial statements for each financial year that 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 29 January 2023 and signed on their behalf by:

Mrs Michelle Moran - Trustee

# **Sion Community for Evangelism**

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

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended 31 August 2022.

### ***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 Act').

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

### ***Independent Examiner's statement***

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did 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.

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 (Hons), FCA  
Jones Hunt & Keelings  
Chartered Certified Accountants and Chartered Tax Advisers  
Broad House  
1 The Broadway  
Old Hatfield  
Hertfordshire AL9 5BG

29 January 2023

# Sion Community for Evangelism

## Statement of Financial Activities for the year ended 31 August 2022

|                                     |           | Unrestricted<br>Funds<br>2022<br>£ | Restricted<br>Funds<br>2022<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------------|-----------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Notes                               |           |                                    |                                  |                             |                             |
| <b>Income and Endowments from:</b>  |           |                                    |                                  |                             |                             |
| Donations and legacies              |           | 161,833                            | 12,170                           | 174,003                     | 195,038                     |
| Charitable activities               |           | 81,722                             | -                                | 81,722                      | 30,926                      |
| Profit on sale of fixed assets      |           | 664                                | -                                | 664                         | -                           |
| Government grants                   |           | 537                                | -                                | 537                         | 52,044                      |
| Other                               |           | 25                                 | -                                | 25                          | 14                          |
| <b>Total</b>                        | <b>13</b> | 244,781                            | 12,170                           | 256,951                     | 278,022                     |
| <br><b>Expenditure on:</b>          |           |                                    |                                  |                             |                             |
| Raising funds                       |           | 353                                | -                                | 353                         | 590                         |
| Charitable activities               |           | 199,317                            | 82                               | 199,399                     | 204,655                     |
| Other                               |           | 4,016                              | -                                | 4,016                       | 3,895                       |
| <b>Total</b>                        | <b>14</b> | 203,686                            | 82                               | 203,768                     | 209,140                     |
| <br><b>Net income</b>               |           | <br>41,095                         | <br>12,088                       | <br>53,183                  | <br>68,882                  |
| Fund transfer                       |           | -                                  | -                                | -                           | -                           |
| <br><b>Reconciliation of funds:</b> |           |                                    |                                  |                             |                             |
| Total funds brought forward         |           | 310,210                            | 3,032                            | 313,242                     | 244,360                     |
| <b>Total funds carried forward</b>  |           | 351,305                            | 15,120                           | 366,425                     | 313,242                     |

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 2022

|  | Notes | 2022            |                       | 2021            |                       |
|--|-------|-----------------|-----------------------|-----------------|-----------------------|
|  |       | £               | £                     | £               | £                     |
| <b>Fixed assets</b>                          |       |                 |                       |                 |                       |
| Tangible assets                              | 6     |                 | 80,703                |                 | 96,885                |
| <b>Current assets</b>                        |       |                 |                       |                 |                       |
| Stock  |       | 7,286           |                       | 8,101           |                       |
| Debtors and prepayments                      | 7     | 26,729          |                       | 13,690          |                       |
| Cash at bank and in hand                     |       | <u>271,978</u>  |                       | <u>215,324</u>  |                       |
|  |       | 305,993         |                       | 237,115         |                       |
| <b>Creditors:</b>                            |       |                 |                       |                 |                       |
| Amounts due within one year                  | 10    | <u>(10,271)</u> |                       | <u>(10,758)</u> |                       |
| <b>Net current assets</b>                    |       |                 | <u>295,722</u>        |                 | <u>226,357</u>        |
| <b>Total assets less current liabilities</b> |       |                 | 376,425               |                 | 323,242               |
| <b>Provisions for liabilities</b>            | 11    |                 | (10,000)              |                 | (10,000)              |
| <b>Net assets</b>                            |       |                 | <u><u>366,425</u></u> |                 | <u><u>313,242</u></u> |
| <b>Funds:</b>                                |       |                 |                       |                 |                       |
| Unrestricted funds                           | 9     |                 | 351,305               |                 | 310,210               |
| Restricted funds                             | 9     |                 | <u>15,120</u>         |                 | <u>3,032</u>          |
| <b>Total funds</b>                           |       |                 | <u><u>366,425</u></u> |                 | <u><u>313,242</u></u> |

Approved by the trustees on 29 January 2023 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 2022

### 1 Accounting policies

#### **Basis of preparation**

The financial statements have been prepared in accordance with the Charities Act 2011, the Statement of Recommended Practice, Accounting and Reporting by Charities (Charities SORP (FRS 102)) effective 1 January 2019 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. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next twelve months.

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

#### **Significant judgements and estimates**

Estimates and judgements are periodically evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The charity's significant accounting judgements and estimates are in respect of impairment of assets and depreciation.

Details of these judgements and estimates are described below:

- To determine whether there are indicators of impairment of the charity's tangible fixed assets. Factors taken into consideration include the economic viability and expected future financial performance of the asset and, where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.
- Tangible fixed assets are depreciated over their useful lives, taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

#### **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, 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.

# Sion Community for Evangelism

## Notes to the Accounts for the year ended 31 August 2022 (continued)

### 1 Accounting policies (continued)

#### Expenditure

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

- a) Raising funds – being costs associated with attracting voluntary income;
- b) Charitable activities – being costs associated with the delivery of activities and services; and
- c) Other costs – being those associated with meeting the constitutional and statutory requirements of the charity, including 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. 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.

#### 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 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.

# Sion Community for Evangelism

## Notes to the Accounts for the year ended 31 August 2022 (continued)

### 1 Accounting policies (continued)

#### 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:

- a) unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity; and
- b) 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.

#### Grants

Income from grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

#### Government grants

Government grants are accounted for on an accruals basis and, as such, are credited in the same period as the costs to which the grants relate are charged to the SOFA.

### 2 Taxation

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

### 3 Net income

This is stated after charging:

|                                      | 2022         | 2021         |
|--------------------------------------|--------------|--------------|
|                                      | £            | £            |
| Depreciation of owned fixed assets   | 17,776       | 17,464       |
| Rentals under operating leases       | -            | 463          |
| Independent examiner's remuneration: |              |              |
| External scrutiny                    | 1,920        | 1,800        |
| Accountancy                          | 1,920        | 1,800        |
|                                      | <u>1,920</u> | <u>1,800</u> |

# Sion Community for Evangelism

## Notes to the Accounts for the year ended 31 August 2022 (continued)

### 4 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.

### 5 Employees' Salaries, Members' Fees and Trustees' Emoluments

|   | 2022          | 2021          |
|---|---------------|---------------|
|   | £             | £             |
| Members' fees, trustees' emoluments and employees' salaries | <u>68,879</u> | <u>77,085</u> |

The average number of people involved analysed by function was:

|                               |           |           |
|-------------------------------|-----------|-----------|
| Charitable activities         | 12        | 12        |
| Management and administration | <u>2</u>  | <u>2</u>  |
|                               | <u>14</u> | <u>14</u> |

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, except as referred to in note 12.

### 6 Tangible Fixed Assets

|                          | Motor<br>Vehicles<br>£ | Fixtures,<br>Fittings and<br>Equipment<br>£ | Total<br>£      |
|--------------------------|------------------------|---|-----------------|
| <b>Cost or valuation</b> |                        |   |                 |
| At 1 September 2021      | 30,791                 | 203,697                                     | 234,488         |
| Additions                | 2,000                  | -   | 2,000           |
| Disposals                | <u>(13,291)</u>        | <u>-</u>                                    | <u>(13,291)</u> |
| At 31 August 2022        | <u>19,500</u>          | <u>203,697</u>                              | <u>223,197</u>  |
| <b>Depreciation</b>      |                        |   |                 |
| At 1 September 2021      | 29,073                 | 108,530                                     | 137,603         |
| Charge for the year      | 1,376                  | 16,400                                      | 17,776          |
| Eliminated on disposal   | <u>(12,885)</u>        | <u>-</u>                                    | <u>(12,885)</u> |
| At 31 August 2022        | <u>17,564</u>          | <u>124,930</u>                              | <u>142,494</u>  |
| <b>Net book value</b>    |                        |   |                 |
| As at 31 August 2022     | <u>1,936</u>           | <u>78,767</u>                               | <u>80,703</u>   |
| As at 31 August 2021     | <u>1,718</u>           | <u>95,167</u>                               | <u>96,885</u>   |

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

# Sion Community for Evangelism

## Notes to the Accounts for the year ended 31 August 2022 (continued)

### 7 Debtors and Prepayments

|                      | 2022          | 2021          |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Trade debtors        | 750           | 1,190         |
| Other debtors        | 243           | -             |
| Taxation recoverable | 23,695        | 9,500         |
| Prepayments          | 2,041         | 3,000         |
|                      | <u>26,729</u> | <u>13,690</u> |

### 8 Creditors: Amounts Falling Due Within One Year

|                 | 2022          | 2021          |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Trade creditors | 1,488         | 2,342         |
| Other creditors | 8,783         | 8,416         |
|                 | <u>10,271</u> | <u>10,758</u> |

### 9 Statement of Funds

|                                   | At 1<br>September<br>2021 | Income         | Expenditure      | Fund<br>Transfer | At 31<br>August<br>2022 |
|-----------------------------------|---------------------------|----------------|------------------|------------------|-------------------------|
|                                   | £                         | £              | £                | £                | £                       |
| Unrestricted Funds                | <u>310,210</u>            | <u>244,781</u> | <u>(203,686)</u> | -                | <u>351,305</u>          |
| Restricted Funds                  |                           |                |                  |                  |                         |
| Refurbishment Fund                | -                         | 12,170         | -                | -                | 12,170                  |
| Audio and Media Equipment<br>Fund | 3,032                     | -              | (82)             | -                | 2,950                   |
|                                   | <u>3,032</u>              | <u>12,170</u>  | <u>(82)</u>      | -                | <u>15,120</u>           |
| Total Funds                       | <u>313,242</u>            | <u>256,951</u> | <u>(203,768)</u> | -                | <u>366,425</u>          |

The Refurbishment Fund was established to fund the upgrade and repair of fire doors and other safety expenditure.

The Audio and Media Equipment Fund was established to fund the purchase of equipment for the media ministry.

# Sion Community for Evangelism

## Notes to the Accounts for the year ended 31 August 2022 (continued)

### 10 Analysis of the Charity's Net Assets between Funds

|                                   | Fixed<br>Assets<br>£ | Current<br>Assets<br>£ | Current<br>Liabilities<br>£ | Provisions for<br>Liabilities<br>£ | Total<br>£     |
|-----------------------------------|----------------------|------------------------|-----------------------------|------------------------------------|----------------|
| Unrestricted Funds                | <u>80,703</u>        | <u>290,873</u>         | <u>(10,271)</u>             | <u>(10,000)</u>                    | <u>351,305</u> |
| Restricted Funds:                 |                      |                        |                             |                                    |                |
| Refurbishment Fund                | -                    | 12,170                 | -                           | -                                  | 12,170         |
| Audio and Media<br>Equipment Fund | -                    | 2,950                  | -                           | -                                  | 2,950          |
|                                   | <u>-</u>             | <u>15,120</u>          | <u>-</u>                    | <u>-</u>                           | <u>15,120</u>  |
| Total                             | <u>80,703</u>        | <u>305,993</u>         | <u>(10,271)</u>             | <u>(10,000)</u>                    | <u>366,425</u> |

### 11 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.

|  | 2022<br>£     | 2021<br>£     |
|--|---------------|---------------|
| At 1 September 2021 and<br>at 31 August 2022 | <u>10,000</u> | <u>10,000</u> |

### 12 Related party transactions

The charity's insurance includes trustees' indemnity cover. Also, payments were made during the year to Mrs Michelle Moran, a trustee, and her husband amounting to £741 and £247, respectively (2021: £741 and £691, respectively). These sums were for the work they carry out for the Community and was not in respect of her role as a trustee. 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 £406 (2021: £398) for postage.

### 13 Analysis of Income and Endowments

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Donations and Legacies</b> |                            |                          |                             |                             |
| Donations - planned           | 108,907                    | -                        | 108,907                     | 108,825                     |
| Grants                        | -                          | 12,170                   | 12,170                      | 20,925                      |
| Legacies                      | 5,000                      | -                        | 5,000                       | -                           |
| Donations - other             | 23,085                     | -                        | 23,085                      | 40,490                      |
| Gift aid tax recovered        | 24,841                     | -                        | 24,841                      | 24,798                      |
|                               | <u>161,833</u>             | <u>12,170</u>            | <u>174,003</u>              | <u>195,038</u>              |

# Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2022 (continued)

## 13 Analysis of Income and Endowments (continued)

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Other and Government Grants</b> |                            |                          |                             |                             |
| Employer Allowance                 | 61                         | -                        | 61                          | 610                         |
| Government Grants                  | 476                        | -                        | 476                         | 51,434                      |
| Bank interest receivable           | 25                         | -                        | 25                          | 14                          |
| Sale of motor vehicles             | 664                        | -                        | 664                         | -                           |
|                                    | <u>1,226</u>               | <u>-</u>                 | <u>1,226</u>                | <u>52,058</u>               |
| <b>Charitable Activities</b>       |                            |                          |                             |                             |
| Missions                           | 13,049                     | -                        | 13,049                      | 6,980                       |
| Youth camps, conference etc        | 6,409                      | -                        | 6,409                       | 2,409                       |
| Lectures and speakers              | 11,842                     | -                        | 11,842                      | 8,486                       |
| Lettings and house rents           | 49,108                     | -                        | 49,108                      | 12,920                      |
| Music and book sales               | 1,314                      | -                        | 1,314                       | 131                         |
|                                    | <u>81,722</u>              | <u>-</u>                 | <u>81,722</u>               | <u>30,926</u>               |
| <b>Total</b>                       | <u>244,781</u>             | <u>12,170</u>            | <u>256,951</u>              | <u>278,022</u>              |

## 14 Analysis of Total Expenditure

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|--|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Costs directly attributable to charitable activities:</b> |                            |                          |                             |                             |
| Members' fees and trustees' emoluments                       | 49,524                     | -                        | 49,524                      | 50,411                      |
| Courses and training   | -                          | -                        | -                           | 455                         |
| Travel and subsistence                                       | 6,347                      | -                        | 6,347                       | 2,588                       |
| Motor expenses   | 6,295                      | -                        | 6,295                       | 5,646                       |
| Cost of goods and services                                   | 7,146                      | 82                       | 7,228                       | 11,725                      |
| Youth Development grants                                     | -                          | -                        | -                           | 750                         |
| Depreciation   | 17,776                     | -                        | 17,776                      | 17,463                      |
|  | <u>87,088</u>              | <u>82</u>                | <u>87,170</u>               | <u>89,038</u>               |
| <b>Establishment expenses</b>                                |                            |                          |                             |                             |
| Employee costs and members fees – House                      | 5,025                      | -                        | 5,025                       | 4,948                       |
| Rates and water  | 14,517                     | -                        | 14,517                      | 9,930                       |
| Light and heat   | 36,950                     | -                        | 36,950                      | 37,491                      |
| Cleaning and household expenditure                           | 3,034                      | -                        | 3,034                       | 3,234                       |
| Insurance  | 1,941                      | -                        | 1,941                       | 1,784                       |
| Garden expenses  | 709                        | -                        | 709                         | 5,188                       |
| Food and catering  | 18,762                     | -                        | 18,762                      | 9,150                       |
| Property maintenance   | 14,192                     | -                        | 14,192                      | 15,307                      |
|  | <u>95,130</u>              | <u>-</u>                 | <u>95,130</u>               | <u>87,032</u>               |

# Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2022 (continued)

## 14 Analysis of Total Expenditure (continued)

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Total<br>Funds<br>2021<br>£ |
|---|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Administrative expenses:</b>             |                            |                          |                             |                             |
| Telephone and internet                      | 1,439                      | -                        | 1,439                       | 1,841                       |
| Employee costs and fees – Admin.            | 14,431                     | -                        | 14,431                      | 22,396                      |
| Publicity, printing and stationery          | 1,385                      | -                        | 1,385                       | 4,563                       |
| Equipment hire                              | -                          | -                        | -                           | 455                         |
| Bank charges                                | 373                        | -                        | 373                         | 215                         |
|   | <u>17,628</u>              | <u>-</u>                 | <u>17,628</u>               | <u>29,470</u>               |
| Less: Costs allocated to raising funds      | (353)                      | -                        | (353)                       | (590)                       |
| Less: Costs allocated to other              | (176)                      | -                        | (176)                       | (295)                       |
|   | <u>17,099</u>              | <u>-</u>                 | <u>17,099</u>               | <u>28,585</u>               |
| <br>  |                            |                          |                             |                             |
| <b>Expenditure on charitable activities</b> | <u>199,317</u>             | <u>82</u>                | <u>199,399</u>              | <u>204,655</u>              |
| <br>  |                            |                          |                             |                             |
| <b>Raising funds:</b>                       |                            |                          |                             |                             |
| Allocated administrative expenses           | <u>353</u>                 | <u>-</u>                 | <u>353</u>                  | <u>590</u>                  |
| <br>  |                            |                          |                             |                             |
| <b>Other:</b>                               |                            |                          |                             |                             |
| Allocated administrative expenses           | 176                        | -                        | 176                         | 295                         |
| Independent examiner's fees                 | 3,840                      | -                        | 3,840                       | 3,600                       |
|   | <u>4,016</u>               | <u>-</u>                 | <u>4,016</u>                | <u>3,895</u>                |
| <br>  |                            |                          |                             |                             |
| <b>Total</b>                                | <u>203,686</u>             | <u>82</u>                | <u>203,768</u>              | <u>209,140</u>              |