

Registered Charity Number 327967

SION COMMUNITY FOR EVANGELISM

Trustees' Annual Report and Accounts

for the year ended

31 August 2023

Sion Community for Evangelism
Report and Accounts for the year ended 31 August 2023

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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 Nicholas Wells
Mrs Marian Long
Mr Tom Hall (resigned 17 September 2023)

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 2023

The trustees present their annual report and accounts for the year ended 31 August 2023. 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 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 2023 (continued)

Organisation of the Charity

During the period to 31 October 2022, 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.

Review of Activities

We currently operate a single diary for all activities requiring more than two people, which has been a necessary restriction to ensure the well-being and care of our community members, many of whom will engage in multiple aspects of our work. The focus of our activity has therefore been on our residential centre, both welcoming external groups and running our own training and discipleship events. In addition to established events, it has included two confirmation retreats and a non-residential reflection day. During this time, we were able to welcome four new people who volunteered with the community for varying amounts of time and greatly assisted in the practical work in our residential centre.

Of note, are Beloved Weekends, our retreat for women, run by women and is regularly fully booked and has branched out into podcasting. D-Weekends continue to be well attended and by those in school years 7-9. This year saw the development of a D-Max weekend for those in school years 10-13 that included an excursion to Flame and national youth event at Wembley Arena.

Parish mission requests are on the increase, but it takes parishes time to prepare for these events. Our mission in Scotland was booked before the pandemic and was well received. However, our focus in missionary activity is to work with parishes or schools on a longer-term basis so the benefits have a greater impact on the community we serve.

Local engagement with both of our community houses has increased, particularly in Brentwood. This has resulted in a primary school mission in a neighbouring school, followed by regular class visits throughout the year. Also, a secondary school year 8 visited and their growing involvement with parishes in Essex. Our six days of continuous prayer facilitated collaboration with the Catholic Charismatic Renewal and Transforming Essex. The recent requests for confirmation retreats are all local to our residential centre in Brentwood and are part of an ongoing relationship with the parishes making the requests.

Over the last year we have seen the embedding of a new style of commitment to the community, that enables more people to engage with the work of the community. Three categories have emerged, people who are able to devote majority time, part time, and spare time to the work and life of the community. Some good work has been started to rework our communications and methods of working that enables this significant change, there is still much to be done. The utilising of tools like Google suite and Church suite are vital in this continued progression.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Review of Financial Performance

Income for the year decreased by £10,358, to £246,593 (2022: £256,951), and expenditure increased by £21,226, to £224,994 (2022: £203,768); this resulted in a net surplus for the year of £21,599 (2022: £53,183).

Cash increased by £42,692, to £314,670 (2022: £271,978), unrestricted reserves increased by £36,719, to £388,024 (2022: £351,305) and restricted funds of £15,120 had been expended during the year, resulting in no such reserves being held at the year end; last year restricted reserves stood at £15,120. The 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 £105,000.

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 £323,500 at the year-end. This figure is arrived at by deducting tangible fixed assets of £64,500 from the charity's total unrestricted funds of £388,000. The Reserves are largely 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.

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.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

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.

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.

Sion Community for Evangelism

Annual Report of the Trustees for the year ended 31 August 2023 (continued)

Statement of Trustees' Responsibilities (continued)

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 14 January 2024 and signed on their behalf by:

Christopher Brookes - 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 2023.

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

Since the company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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 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

14 January 2024

Sion Community for Evangelism

Statement of Financial Activities for the year ended 31 August 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Notes					
Income and Endowments from:					
Donations and legacies		142,311	2,100	144,411	174,003
Charitable activities		100,089	-	100,089	81,722
Profit on sale of fixed assets		-	-	-	664
Government grants		-	-	-	537
Other		2,093	-	2,093	25
Total	13	244,493	2,100	246,593	256,951
 Expenditure on:					
Raising funds		319	-	319	353
Charitable activities		206,045	14,270	220,315	199,399
Other		4,360	-	4,360	4,016
Total	14	210,724	14,270	224,994	203,768
 Net income		 33,769	 (12,170)	 21,599	 53,183
Fund transfer		2,950	(2,950)	-	-
 Reconciliation of funds:					
Total funds brought forward		351,305	15,120	366,425	313,242
Total funds carried forward		388,024	-	388,024	366,425

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 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	6		64,490		80,703
Current assets					
Stock			7,109		7,286
Debtors and prepayments	7		19,246		26,729
Cash at bank and in hand			<u>314,670</u>		<u>271,978</u>
			341,025		305,993
Creditors:					
Amounts due within one year	8		<u>(7,491)</u>		<u>(10,271)</u>
Net current assets			<u>333,534</u>		<u>295,722</u>
Total assets less current liabilities			398,024		376,425
Provisions for liabilities	11		(10,000)		(10,000)
Net assets			<u><u>388,024</u></u>		<u><u>366,425</u></u>
Funds:					
Unrestricted funds	9		388,024		351,305
Restricted funds	9		-		15,120
Total funds			<u><u>388,024</u></u>		<u><u>366,425</u></u>

These financial statements were approved by the trustees and authorised for issue on 14 January 2024 and were signed on its behalf by:

Mr Christopher Brookes - Trustee

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023

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 2023 (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

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 2023 (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:

	2023	2022
	£	£
Depreciation of owned fixed assets	17,712	17,776
Independent examiner's remuneration:		
External scrutiny	2,100	1,920
Accountancy	2,100	1,920
	<hr/>	<hr/>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (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

	2023	2022
	£	£
Members' fees, trustees' emoluments and employees' salaries	<u>75,378</u>	<u>68,879</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 Vehicles £	Fixtures, Fittings and Equipment £	Total £
Cost or valuation			
At 1 September 2022	19,500	203,698	223,198
Additions	1,500	-	1,500
Disposals	<u>(14,000)</u>	<u>-</u>	<u>(14,000)</u>
At 31 August 2023	<u>7,000</u>	<u>203,698</u>	<u>210,698</u>
Depreciation			
At 1 September 2022	17,564	124,932	142,496
Charge for the year	1,312	16,400	17,712
Eliminated on disposal	<u>(14,000)</u>	<u>-</u>	<u>(14,000)</u>
At 31 August 2023	<u>4,876</u>	<u>141,332</u>	<u>146,208</u>
Net book value			
As at 31 August 2023	<u>2,124</u>	<u>62,366</u>	<u>64,490</u>
As at 31 August 2022	<u>1,936</u>	<u>78,767</u>	<u>80,703</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 2023 (continued)

7 Debtors and Prepayments

	2023	2022
	£	£
Trade debtors	7,305	750
Other debtors	-	243
Taxation recoverable	9,500	23,695
Prepayments	2,441	2,041
	<u>19,246</u>	<u>26,729</u>

8 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1,776	1,488
Other creditors	5,595	8,783
	<u>7,371</u>	<u>10,271</u>

9 Statement of Funds

	At 1 September 2022	Income	Expenditure	Fund Transfer	At 31 August 2023
	£	£	£	£	£
Unrestricted Funds	<u>351,305</u>	<u>244,493</u>	<u>(210,724)</u>	<u>2,950</u>	<u>388,024</u>
Restricted Funds					
Refurbishment Fund	12,170	2,100	(14,270)	-	-
Audio and Media Equipment Fund	2,950	-	-	(2,950)	-
	<u>15,120</u>	<u>2,100</u>	<u>(14,270)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>366,425</u>	<u>246,593</u>	<u>(224,994)</u>	<u>-</u>	<u>388,024</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. This fund has been released during the year as the trustees consider these funds were used in earlier years.

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

10 Analysis of the Charity's Net Assets between Funds

	Fixed Assets £	Current Assets £	Current Liabilities £	Provisions for Liabilities £	Total £
Unrestricted Funds	<u>64,490</u>	<u>341,025</u>	<u>(7,491)</u>	<u>(10,000)</u>	<u>388,024</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.

	2023 £	2022 £
At 1 September 2022 and at 31 August 2023	<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 £1,174 and £Nil, respectively (2022: £741 and £247, 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 £474 (2022: £406) for postage.

13 Analysis of Income and Endowments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and Legacies				
Donations - planned	102,641	-	102,641	108,907
Grants	-	2,100	2,100	12,170
Legacies	-	-	-	5,000
Donations - other	29,954	-	29,954	23,085
Gift aid tax recovered	9,716	-	9,716	24,841
	<u>142,311</u>	<u>2,100</u>	<u>144,411</u>	<u>174,003</u>

Sion Community for Evangelism

Notes to the Accounts for the year ended 31 August 2023 (continued)

13 Analysis of Income and Endowments (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Other and Government Grants				
Employer Allowance	-	-	-	61
Government Grants	-	-	-	476
Bank interest receivable	1,913	-	1,913	25
Sale of motor vehicles	180	-	180	664
	<u>2,093</u>	<u>-</u>	<u>2,093</u>	<u>1,226</u>
Missions	13,118	-	13,118	13,049
Youth camps, conference etc	14,010	-	14,010	6,409
Lectures and speakers	13,363	-	13,363	11,842
Lettings and house rents	58,765	-	58,765	49,108
Music and book sales	833	-	833	1,314
	<u>100,089</u>	<u>-</u>	<u>100,089</u>	<u>81,722</u>
Total	<u>244,493</u>	<u>2,100</u>	<u>246,593</u>	<u>256,951</u>

14 Analysis of Total Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Costs directly attributable to charitable activities:				
Members' fees and trustees' emoluments	54,084	-	54,084	49,524
Travel and subsistence	10,723	-	10,723	6,347
Motor expenses	3,269	-	3,269	6,295
Cost of goods and services	12,783	-	12,783	7,228
Depreciation	17,712	-	17,712	17,776
	<u>98,570</u>	<u>-</u>	<u>98,570</u>	<u>87,170</u>
Establishment expenses				
Employee costs and members fees – House	7,277	-	7,277	5,025
Rates and water	19,181	-	19,181	14,517
Light and heat	28,565	-	28,565	36,950
Cleaning and household expenditure	6,512	-	6,512	3,034
Insurance	2,263	-	2,263	1,941
Garden expenses	1,903	-	1,903	709
Food and catering	16,195	-	16,195	18,762
Property maintenance	10,106	14,270	24,376	14,192
	<u>92,002</u>	<u>14,270</u>	<u>106,272</u>	<u>95,130</u>

Sion Community for Evangelism

Notes to the Accounts the year ended 31 August 2023 (continued)

14 Analysis of Total Expenditure (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Administrative expenses:				
Telephone and internet	1,581	-	1,581	1,439
Employee costs and fees – Admin.	12,601	-	12,601	14,431
Publicity, printing and stationery	1,545	-	1,545	1,385
Bank charges	225	-	225	373
	<u>15,952</u>	<u>-</u>	<u>15,952</u>	<u>17,628</u>
Less: Costs allocated to raising funds	(319)	-	(319)	(353)
Less: Costs allocated to other	(160)	-	(160)	(176)
	<u>15,473</u>	<u>-</u>	<u>15,473</u>	<u>17,099</u>
Expenditure on charitable activities	<u>206,045</u>	<u>14,270</u>	<u>220,315</u>	<u>199,399</u>
Raising funds:				
Allocated administrative expenses	<u>319</u>	<u>-</u>	<u>319</u>	<u>353</u>
Other:				
Allocated administrative expenses	160	-	160	176
Independent examiner's fees	4,200	-	4,200	3,840
	<u>4,360</u>	<u>-</u>	<u>4,360</u>	<u>4,016</u>
Total	<u>210,724</u>	<u>14,270</u>	<u>224,994</u>	<u>203,768</u>