

# GROUND LEVEL MINISTRY TEAM

England & Wales · Charity number 1001599

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [02425628](#)

**Registered** 1991-01-22

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Ground Level  
22 Newland  
Lincoln  
LN1 1XD

**Phone** 01522 217556

**Email** [admin@groundlevel.org.uk](mailto:admin@groundlevel.org.uk)

**Website** [www.groundlevel.org.uk](http://www.groundlevel.org.uk)

## Activities

---

**Objects:** TO ADVANCE THE CHRISTIAN FAITH BY PROMOTING, SUPPORTING AND ENCOURAGING THE CHURCH PRIMARILY IN THE AREA OF THE HUMBER TO THE WASH AND BEYOND.

**Activities:** The principle activity is the advancement of the Christian Faith, by promoting, supporting and encouraging the church by any means whatsoever including the preaching and proclamation of the Christian Gospel, along with the pastoral care of people and those in leadership within the church.

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE HUMBER TO THE WASH AND BEYOND
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£697,917	£591,145	£315,420	7
2023-12-31	£601,978	£494,401	£208,648	4
2022-12-31	£212,919	£242,953	-	-
2021-12-31	£460,096	£529,677	-	-
2020-12-31	£347,851	£319,495	-	-

## Trustees

Name	Role	Appointed
<b>NIGEL COLLINS</b>	Chair	2013-09-09
Claire Louise Bell		2023-01-26
DAVID JONES		2016-06-28
MARK RUPERT INNES HOPKINS		2013-09-09
RICHARD CHARLES ALFRED TUCKER		2022-09-28

**GROUND LEVEL MINISTRY TEAM**

England & Wales - Charity number 1001599

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02425628 (England and Wales)  
REGISTERED CHARITY NUMBER: 1001599

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
GROUND LEVEL MINISTRY TEAM

SMETHURST & Co LLP  
CHARTERED ACCOUNTANTS

**GROUND LEVEL MINISTRY TEAM**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11 to 18

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

**Grantmaking**

The Directors/Trustees receive applications for funding of specific projects from churches within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level Executive team throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

**Volunteers**

The monetary value of volunteers' time has not been quantified, but the Directors/Trustees are extremely grateful for their contribution and support, especially with our summer 'Awaken' gathering, in August 2024 which involved 351 volunteers contributing over 7,600 hours.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In 2024 all of our events were 'in-person' with options for online attendance enabling people to benefit who have previously been challenged by distance of travel.

In April 2024 our 3-day leaders conference attracted 467 delegates from the UK & overseas. Through keynote and co-lab sessions we focused on equipping leaders, teams and churches to increase their impact in the communities they operate within, and we provided specific input for emerging and younger leaders.

The Monthly Leaders Days have continued with national speakers representing significant churches/church networks or related third sector organisations. The accumulative total attendance at these days numbered 842.

Our quarterly Leaders National Forums days are well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings has been to equip our churches based on key needs identified among the Churches. An additional venue for these events has been launched in Cambridge to provide better accessibility for our developing East Anglia Region.

Ground Level's focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had an eighth intake to our 'Leadership Engine' programme; a bespoke leadership training course. A second year of training is also available for those who have completed year one. In total 48 students are engaged in the current programme.

Our wellbeing 'Leader Care' provision enables churches to tap into a range of courses designed to equip leadership teams in understanding more about the intersection of sound theology and research based therapy. In addition, church leaders are able access counselling to support them and resolve emotional, psychological and relationship issues.

The Ground Level 'Theology Forum' continued; where experienced leaders gather to discuss theological topics, their findings are then released for the benefit of the Network in the form of written publications, seminars and training opportunities.

A series of successful 'Long Lunch' events have been undertaken aimed at; connecting with leaders who are often restricted by geography from joining our regular leader events in-person, and also engaging with churches & leaders who are considering joining the network.

The churches and leaders within the network continue to be linked together via regional & relational 'Connections'. Also, we continue to develop Team Leader Cohorts to bring together leaders from different aspects of church life, (Worship Leaders, Youth Ministry Leaders, Kids Ministry Leaders, Administration, Community/ Social Action Leaders), for collaboration, sharing ideas and cheering each other on.

Two years ago we launched our online portal providing leadership, church management, and ministry resources and over the last twelve months we have continued to develop resource partnerships with key organisations including:

- Stewardship - helping our churches activate generosity, resource their calling and make a difference
- Thirtyone:Eight - equipping our churches with the knowledge and skills to create safer environments for children and adults at risk
- Kingdom Bank - providing our churches with financial services which serve them in their ministry & mission

A second, 'Awaken' gathering, on the Lincolnshire showground ran for four days over the August bank holiday weekend 2024. This event was for all ages and incorporated 'Youth Revival' catering for 11-18 year-olds. The event attracted a total of 4357 delegates representing 254 churches. Keynote speakers from the UK and overseas participated, and a wide variety of seminar topics were available for delegates to choose from focusing on the strategic objectives of the network. We are grateful to our sponsors 'World Vision' and 'Care for the Family', for their continued commitment to the event.

In 2024 we were also happy to host safeguarding training for Church Trustees and Senior Leaders in partnership with Thirtyone:Eight, the training was well attended by 22 people and many commented how helpful it had been.

Disclosure and Barring Service - Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**FINANCIAL REVIEW**

**Financial position**

The charity entered the period in a good financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation.

**Investment policy and objectives**

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

**Reserves policy**

The Directors/Trustees consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2024 of £697,917 (2023- £601,978) and net expenditure of £591,145 (2023- £494,401). Free reserves at the year-end amount to £314,145 (2023 - £207,825). The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to six months of operating expenditure, a provision is held for statutory redundancy payments and a provision for contractual obligations for the organisation's larger events. Target reserve levels for 2025 are £182,550.

Of the surplus currently held within free reserves the following amounts Trustees expect to be funded by these surplus free reserves in the coming year of 2025 are:

- £30,000 to support anticipated increased costs to host Awaken 2025
- £20,000 for grant funding scheme to network churches
- £50,000 to support increased costs in 2025

The Directors/Trustees review the target and actual level of reserves quarterly.

**FUTURE PLANS**

The Leadership days and conferences will continue with an emphasis on building strong, healthy churches that are of benefit to their local areas. The online portal for leaders and churches will continue to be developed, providing leadership, church management and ministry resources.

Team Leader Cohorts will continue to be developed and expanded.

The network will continue to expand its series of care and development mechanisms to support the wellbeing of Church leaders giving them access to counselling and coaching through relationships with trusted partners.

In addition to the newly created East Anglia Region we envisage further Regions being developed across the UK. These new Regions will provide a greater sense of ownership and accessibility for the network churches within specific geographic boundaries.

The annual 'Awaken' gathering of the network churches, on the Lincolnshire showground will continue to be developed for August 2025.

Ground Level has several strong overseas connections including the 'One Focus' network in the USA, the O2 Network also in the USA, the 'Christian Network' in South Africa and two churches in Spain. Ground Level will continue developing these connections.

Work will continue in partnership with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a large number of Churches within the nation and Ground Level sees its role as facilitating the gathering of this strategic body.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known as the Ground Level Network.

**Recruitment and appointment of new trustees**

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and have responsibility of ensuring the day-to-day activities of the Charity are adequately managed by the Operations staff.

The 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and a number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

**Induction and training of new trustees**

On appointment, new Directors/Trustees meet with the Operations Manager & Chair who acquaint them with their job description and responsibilities as Directors/Trustees.

**Risk management**

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains a major risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02425628 (England and Wales)

**Registered Charity number**

1001599

**Registered office**

22 Newland  
LINCOLN  
LN1 1XD

**Trustees**

D. Jones  
N. Collins  
M. R. I. Hopkins  
R. C. A. Tucker  
C. L. Bell

**Independent Examiner**

C M Tams F.C.A  
Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Virgin Money  
124 High Street  
SCUNTHORPE  
DN15 6ES

**Solicitors**

Lawson Lewis Blakers  
11 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PP

**Senior Staff**

P. Benger  
J. Gibson

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ground Level Ministry Team for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 8 July 2025 and signed on its behalf by:



D. Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Independent examiner's report to the trustees of Ground Level Ministry Team ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



C M Tams F.C.A

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

8 July 2025

**GROUND LEVEL MINISTRY TEAM**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	245,198	-	245,198	229,204
<b>Charitable activities</b>					
Awaken Event	4	348,286	-	348,286	281,828
Conferencing		91,313	-	91,313	75,198
General		9,971	-	9,971	14,898
Investment income	3	3,149	-	3,149	850
<b>Total</b>		<u>697,917</u>	<u>-</u>	<u>697,917</u>	<u>601,978</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Awaken Event	5	350,871	-	350,871	251,390
Conferencing		83,304	-	83,304	74,419
General		156,970	-	156,970	168,592
<b>Total</b>		<u>591,145</u>	<u>-</u>	<u>591,145</u>	<u>494,401</u>
<b>NET INCOME</b>		106,772	-	106,772	107,577
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		208,648	-	208,648	101,071
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>315,420</u>	<u>-</u>	<u>315,420</u>	<u>208,648</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**BALANCE SHEET**  
**31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds as restated £
<b>FIXED ASSETS</b>					
Tangible assets	14	1,275	-	1,275	823
<b>CURRENT ASSETS</b>					
Stocks	15	6,848	-	6,848	4,941
Debtors	16	55,750	-	55,750	34,642
Cash at bank and in hand		369,346	-	369,346	295,109
		<u>431,944</u>	<u>-</u>	<u>431,944</u>	<u>334,692</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(117,799)	-	(117,799)	(126,867)
<b>NET CURRENT ASSETS</b>		<u>314,145</u>	<u>-</u>	<u>314,145</u>	<u>207,825</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>315,420</u>	<u>-</u>	<u>315,420</u>	<u>208,648</u>
<b>NET ASSETS</b>		<u>315,420</u>	<u>-</u>	<u>315,420</u>	<u>208,648</u>
<b>FUNDS</b>	19				
Unrestricted funds				<u>315,420</u>	<u>208,648</u>
<b>TOTAL FUNDS</b>				<u>315,420</u>	<u>208,648</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 July 2025 and were signed on its behalf by:



D. Jones - Trustee

**GROUND LEVEL MINISTRY TEAM**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	31.12.24 £	31.12.23 as restated £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	75,794	147,566
Tax paid		(863)	2,507
Net cash provided by operating activities		<u>74,931</u>	<u>150,073</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(694)	-
Net cash (used in)/provided by investing activities		<u>(694)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>74,237</u>	<u>150,073</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>295,109</u>	<u>145,036</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>369,346</u></u>	<u><u>295,109</u></u>

The notes form part of these financial statements

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.12.24	31.12.23 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	106,772	107,577
<b>Adjustments for:</b>		
Depreciation charges	242	796
(Increase)/decrease in stocks	(1,907)	430
Increase in debtors	(20,245)	(11,897)
(Decrease)/increase in creditors	(9,068)	50,660
<b>Net cash provided by operations</b>	<u>75,794</u>	<u>147,566</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
<b>Net cash</b>			
Cash at bank and in hand	295,109	74,237	369,346
	<u>295,109</u>	<u>74,237</u>	<u>369,346</u>
<b>Total</b>	<u>295,109</u>	<u>74,237</u>	<u>369,346</u>

## GROUND LEVEL MINISTRY TEAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

##### **Stocks**

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

##### **Fund accounting**

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

##### **Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

##### **Donated goods and services**

Services provided by volunteers are not quantified in the accounts however they are explained as part of the Trustees report.

##### **Operating leases**

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23 as restated
	£	£
Donations	141,032	125,949
Awaken Offerings	94,055	91,225
Conference Offerings	10,111	12,030
	<u>245,198</u>	<u>229,204</u>

**3. INVESTMENT INCOME**

	31.12.24	31.12.23 as restated
	£	£
Investment Income	<u>3,149</u>	<u>850</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Awaken Event £	Conferencing £	General £	31.12.24 Total activities £	31.12.23 as restated Total activities £
Training Fees	-	91,244	8,760	100,004	80,049
Bookings/Day Gate Receipts	278,256	-	-	278,256	228,493
Catering/Trade Stands	32,373	-	-	32,373	29,554
Grants	-	-	-	-	8,000
Media/Merchandise	9,068	69	1,088	10,225	9,340
Sponsorship	27,000	-	-	27,000	16,000
Miscellaneous	1,589	-	123	1,712	488
	<u>348,286</u>	<u>91,313</u>	<u>9,971</u>	<u>449,570</u>	<u>371,924</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23 as restated
	£	£
Church Revitalisation Trust (Love Christmas)	<u>-</u>	<u>8,000</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Awaken Event	350,871	-	-	350,871
Conferencing	83,304	-	-	83,304
General	130,668	10,934	15,368	156,970
	<u>564,843</u>	<u>10,934</u>	<u>15,368</u>	<u>591,145</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. GRANTS PAYABLE**

	31.12.24	31.12.23 as restated
	£	£
General	<u>10,934</u>	<u>12,000</u>
The total grants paid to institutions during the year was as follows:		
	31.12.24	31.12.23 as restated
	£	£
Betel	2,000	-
Ikon Church	-	200
Alive Group	3,500	1,869
New Life Sleaford	-	3,840
Spring Church Caistor	-	336
Market Rasen New Life	-	480
Life Church Horncastle	-	125
Hope House Church	690	350
Spa View Community Church	-	320
Eternal Benefits	-	480
The Future of Everything Network	-	1,000
Asociacionde Ayuda Social Palabras de Poder	-	2,200
Count Everyone In	-	800
Cornerstone Family Church	744	-
Faith Church Newport	1,000	-
Home Christian Fellowship	800	-
Leadership Engine Bursary	200	-
New Life Boston Church	1,000	-
New Life Milnrow	1,000	-
	<u>10,934</u>	<u>12,000</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>12,618</u>	<u>2,750</u>	<u>15,368</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23 as restated
	£	£
Independent examiners fee	2,750	2,550
Depreciation - owned assets	<u>242</u>	<u>796</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023, other than the honorariums disclosed at Note 20.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**10. STAFF COSTS**

	31.12.24	31.12.23 as restated
	£	£
Wages and salaries	102,888	85,524
Other pension costs	2,991	2,874
	<u>105,879</u>	<u>88,398</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23 as restated
Charitable Activities	5	3
Admin	2	1
	<u>7</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 3 employees (2023- 4).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £22,690 (2023- £25,206) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £52,386 (2023- £54,999).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	229,204	-	229,204
<b>Charitable activities</b>			
Awaken Event	281,828	-	281,828
Conferencing	75,198	-	75,198
General	6,898	8,000	14,898
Investment income	850	-	850
<b>Total</b>	<u>593,978</u>	<u>8,000</u>	<u>601,978</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Awaken Event	251,390	-	251,390
Conferencing	74,419	-	74,419
General	160,592	8,000	168,592
<b>Total</b>	<u>486,401</u>	<u>8,000</u>	<u>494,401</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
<b>NET INCOME</b>	107,577	-	107,577
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	101,071	-	101,071
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>208,648</u>	<u>-</u>	<u>208,648</u>

**12. PRIOR YEAR ADJUSTMENT**

Over recent years the sponsorship package for Awaken has evolved . Sponsors now receive a more significant service in return for their donation. It is therefore considered to be ancillary trade income connected to primary purpose as opposed to a donation.

As a result of this the 2023 income has been adjusted as follows

Donations and legacies reduced by £16,000

Charitable activities increased by £16,000

Reserves are unaffected.

**13. TRUSTEE INDEMNITY INSURANCE**

The company has paid £500 (2023 - £500) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

**14. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2024	4,821
Additions	694
At 31 December 2024	<u>5,515</u>
<b>DEPRECIATION</b>	
At 1 January 2024	3,998
Charge for year	242
At 31 December 2024	<u>4,240</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>1,275</u>
At 31 December 2023	<u>823</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**15. STOCKS**

	31.12.24	31.12.23 as restated
	£	£
Stocks	6,848	4,941
	<u>6,848</u>	<u>4,941</u>

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23 as restated
	£	£
Other debtors	54,699	33,688
Tax	863	-
VAT	188	954
	<u>55,750</u>	<u>34,642</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23 as restated
	£	£
Accruals and deferred income	117,799	126,867
	<u>117,799</u>	<u>126,867</u>

Included in other creditors is deferred income of £104,080 (2023 - £106,541) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2025, 2024.

**18. LEASING AGREEMENTS**

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

	31.12.24	31.12.23 as restated
	£	£
Within one year	15,812	15,812
Between one and five years	33,041	17,453
	<u>48,853</u>	<u>33,265</u>

Although Ground Level legally have the commitments noted above Alive Church contribution £10,800 per annum towards these costs for the use of the building.

**19. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	208,648	106,772	315,420
	<u>208,648</u>	<u>106,772</u>	<u>315,420</u>
<b>TOTAL FUNDS</b>	<u>208,648</u>	<u>106,772</u>	<u>315,420</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	697,917	(591,145)	106,772
<b>TOTAL FUNDS</b>	<u>697,917</u>	<u>(591,145)</u>	<u>106,772</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	101,071	107,577	208,648
<b>TOTAL FUNDS</b>	<u>101,071</u>	<u>107,577</u>	<u>208,648</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	593,978	(486,401)	107,577
<b>Restricted funds</b>			
Restricted	8,000	(8,000)	-
<b>TOTAL FUNDS</b>	<u>601,978</u>	<u>(494,401)</u>	<u>107,577</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	101,071	214,349	315,420
<b>TOTAL FUNDS</b>	<u>101,071</u>	<u>214,349</u>	<u>315,420</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,291,895	(1,077,546)	214,349
<b>Restricted funds</b>			
Restricted	8,000	(8,000)	-
<b>TOTAL FUNDS</b>	<u>1,299,895</u>	<u>(1,085,546)</u>	<u>214,349</u>

A grant was received from the Church Revitalisation trust to match fund local projects as part of the Love Christmas initiative, to support the most vulnerable and isolated at Christmas.

**20. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £2,991 (2023 - £2,874 ). There were no pension amounts outstanding at the 31st December 2024.

**21. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £2,009 (2023- £7,677)

Included in wages and national insurance during the year were amounts totalling £16,357 (2023- £14,682) paid to S. Sargent daughter of Trustee D.Jones for employment services.

An honorarium of £100 was paid to Trustee R. Tucker for leading the Big Top Stewardship team at the Awaken Event.

An honorarium of £900 was paid to Trustee M. Hopkins for his work on the Leadership Engine team.

**22. FUNDS HELD AS AGENT**

As at the 31st December 2024 Ground Level held £7,901 (2023 £1,295) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.

**GROUND LEVEL MINISTRY TEAM**

England & Wales - Charity number 1001599

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02425628 (England and Wales)  
REGISTERED CHARITY NUMBER: 1001599

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**GROUND LEVEL MINISTRY TEAM**

**GROUND LEVEL MINISTRY TEAM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Cash Flow Statement</b>	9
<b>Notes to the Cash Flow Statement</b>	10
<b>Notes to the Financial Statements</b>	11 to 18

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

**Grantmaking**

The Directors/Trustees receive applications for funding of specific projects from churches within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level Executive team throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

**Volunteers**

The monetary value of volunteers' time has not been quantified, but the Directors/Trustees are extremely grateful for their contribution and support, especially with the launch of our new summer gathering, ('Awaken'), in August 2023 which involved 274 volunteers contributing over 6,100 hours.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In 2023 all of our events were 'in-person' with options for online attendance enabling people to benefit who have previously been challenged by distance of travel.

In April 2023 our 3-day leaders conference attracted 445 delegates from the UK & overseas. Through keynote and co-lab sessions we focused on equipping leaders, teams and churches to increase their impact in the communities they operate within, and we provided specific input for emerging and younger leaders.

The three-year Network Leader transition process, from Stuart Bell to Paul Bengner, concluded at the conference. Stuart continues to have an ambassadorial role on behalf of the network both in the UK and overseas.

The Monthly Leaders Days have continued with national and international speakers representing significant churches/church networks or related third sector organisations. The accumulative total attendance at these days numbered 908.

Our quarterly Leaders National Forums days are well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings has been to equip our churches based on key needs identified among the Churches.

Ground Level's focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had a seventh intake to our 'Leadership Engine' programme; a bespoke leadership training course. A second year of training is also now available for those who have completed year one. In total 48 students are engaged in the current programme.

Our wellbeing 'Leader Care' provision enables churches to tap into a range of courses designed to equip leadership teams in understanding more about the intersection of sound theology and research based therapy. In addition, church leaders are able access counselling to support them and resolve emotional, psychological and relationship issues.

The Ground Level 'Theology Forum' continued; where experienced leaders gather to discuss theological topics, their findings are then released for the benefit of the Network in the form of written publications, seminars and training opportunities.

A series of successful 'Long Lunch' events have been undertaken aimed at; connecting with leaders who are often restricted by geography from joining our regular leader events in-person, and also engaging with churches & leaders who are considering joining the network.

The churches and leaders within the network continue to be linked together via regional & relational 'Connections'. Also, we are developing Team Leader Cohorts to bring together leaders from different aspects of church life, (Worship Leaders, Youth Ministry Leaders, Kids Ministry Leaders, Administration, Community/ Social Action Leaders), for collaboration, sharing ideas and cheering each other on.

In 2023 we launched our online portal providing leadership, church management, and ministry resources. And have developed resource partnerships with key organisations including:

- Stewardship - helping our churches activate generosity, resource their calling and make a difference
- Thirtyone:Eight - equipping our churches with the knowledge and skills to create safer environments for children and adults at risk
- Kingdom Bank - providing our churches with financial services which serve them in their ministry & mission
- Trusted HR - Helping our churches navigate all aspects of HR

A new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground ran for four days over the August bank holiday weekend 2023. This event was for all ages and incorporated 'Youth Revival' catering for 11-18 year-olds. The event attracted a total of 3650 delegates representing 149 churches. Keynote speakers from around the World and a wide variety of seminar topics were available for delegates to choose from focusing on the strategic objectives of the network. We are grateful to our sponsors 'World Vision' for their commitment to the event.

'Love Christmas' is an alliance of multi-denominational churches across the UK that initially united as a response to the impact of the coronavirus pandemic. Ground Level has been a key partner with the initiative enabling several of its network churches to provide over 2,000 Christmas bags of kindness.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

Disclosure and Barring Service - Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer.

### **FINANCIAL REVIEW**

#### **Financial position**

The charity entered the period in a good financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation.

#### **Investment policy and objectives**

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

#### **Reserves policy**

The Directors/Trustees consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2023 of £601,978 (2022- £212,919) and net expenditure of £494,401 (2022- £242,953). Free reserves at the year-end amount to £207,825 (2022 - £99,452). The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to six months of operating expenditure, a provision is held for statutory redundancy payments and a provision for contractual obligations for the organisation's larger events. Target reserve levels for 2024 are £155,500.

Of the surplus £52,325 currently held within free reserves the following amounts Trustees expect to be funded by these surplus free reserves in the coming year of 2024

- £20,000 to support anticipated increased costs to host Awaken 2024
- £15,000 for grant funding scheme to network churches
- £30,000 to support increased costs in 2024 inclusive of required increases of staffing levels.

The Directors/Trustees review the target and actual level of reserves quarterly.

### **FUTURE PLANS**

The Leadership days and conferences will continue with an emphasis on building strong, healthy churches that are of benefit to their local areas. The online portal for leaders and churches will continue to be developed, providing leadership, church management and ministry resources.

Team Leader Cohorts will continue to be developed and expanded

The network will continue to expand its series of care and development mechanisms to support the wellbeing of Church leaders giving them access to counselling and coaching through relationships with trusted partners.

The new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground will continue to be developed for August 2024.

Ground Level has several strong overseas connections including the 'One Focus' network in the USA, the O2 Network also in the USA, the 'Christian Network' in South Africa and two churches in Spain. Ground Level will continue developing these connections.

Work will continue in partnership with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a large number of Churches within the nation and Ground Level sees its role as facilitating the gathering of this strategic body.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known as the Ground Level Network.

#### **Recruitment and appointment of new trustees**

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and have responsibility of ensuring the day-to-day activities of the Charity are adequately managed by the Operations staff.

The 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and a number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

**Induction and training of new trustees**

On appointment, new Directors/Trustees meet with the Operations Manager & Chair who acquaint them with their job description and responsibilities as Directors/Trustees.

**Risk management**

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains a major risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02425628 (England and Wales)

**Registered Charity number**

1001599

**Registered office**

22 Newland  
LINCOLN  
LN1 1XD

**Trustees**

P. Atkins (resigned 13.6.23)  
D. Jones  
N. Collins  
M. R. I. Hopkins  
R. C. A. Tucker  
C. L. Bell (appointed 26.1.23)

**Independent Examiner**

C M Tams F.C.A  
Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Virgin Money  
124 High Street  
SCUNTHORPE  
DN15 6ES

**Solicitors**

Lawson Lewis Blakers  
11 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PP

**Senior Staff**

P. Benger  
J. Gibson

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11 June 2024 and signed on its behalf by:

D. Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Independent examiner's report to the trustees of Ground Level Ministry Team ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

C M Tams F.C.A

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

11 June 2024

**GROUND LEVEL MINISTRY TEAM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	245,204	-	245,204	146,477
<b>Charitable activities</b>					
Awaken Event	4	265,828	-	265,828	28
Conferencing		75,198	-	75,198	58,170
General		6,898	8,000	14,898	7,962
Investment income	3	850	-	850	282
<b>Total</b>		<u>593,978</u>	<u>8,000</u>	<u>601,978</u>	<u>212,919</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Awaken Event	5	251,390	-	251,390	8,887
Conferencing		74,419	-	74,419	63,922
General		160,592	8,000	168,592	170,144
<b>Total</b>		<u>486,401</u>	<u>8,000</u>	<u>494,401</u>	<u>242,953</u>
<b>NET INCOME/(EXPENDITURE)</b>		107,577	-	107,577	(30,034)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		101,071	-	101,071	131,105
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>208,648</u>	<u>-</u>	<u>208,648</u>	<u>101,071</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

**BALANCE SHEET**  
**31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	823	-	823	1,619
<b>CURRENT ASSETS</b>					
Stocks	14	4,941	-	4,941	5,371
Debtors	15	34,642	-	34,642	25,252
Cash at bank and in hand		<u>295,109</u>	<u>-</u>	<u>295,109</u>	<u>145,036</u>
		<u>334,692</u>	<u>-</u>	<u>334,692</u>	<u>175,659</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(126,867)	-	(126,867)	(76,207)
<b>NET CURRENT ASSETS</b>		<u>207,825</u>	<u>-</u>	<u>207,825</u>	<u>99,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		208,648	-	208,648	101,071
<b>NET ASSETS</b>		<u>208,648</u>	<u>-</u>	<u>208,648</u>	<u>101,071</u>
<b>FUNDS</b>	18				
Unrestricted funds				<u>208,648</u>	<u>101,071</u>
<b>TOTAL FUNDS</b>				<u>208,648</u>	<u>101,071</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2024 and were signed on its behalf by:

D. Jones - Trustee

**GROUND LEVEL MINISTRY TEAM**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	31.12.23 £	31.12.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	147,566	4,908
Tax paid		<u>2,507</u>	<u>735</u>
Net cash provided by operating activities		<u>150,073</u>	<u>5,643</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		<u>-</u>	<u>600</u>
Net cash provided by investing activities		<u>-</u>	<u>600</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		150,073	6,243
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>145,036</u>	<u>138,793</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>295,109</u>	<u>145,036</u>

The notes form part of these financial statements

**GROUND LEVEL MINISTRY TEAM**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>1.</b>	<b>RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	31.12.23	31.12.22
		£	£
	<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	107,577	(30,034)
	<b>Adjustments for:</b>		
	Depreciation charges	796	1,992
	Decrease in stocks	430	2,815
	Increase in debtors	(11,897)	(9,664)
	Increase in creditors	50,660	39,799
	<b>Net cash provided by operations</b>	<u>147,566</u>	<u>4,908</u>

<b>2.</b>	<b>ANALYSIS OF CHANGES IN NET FUNDS</b>	At 1.1.23	Cash flow	At 31.12.23
		£	£	£
	<b>Net cash</b>			
	Cash at bank and in hand	<u>145,036</u>	<u>150,073</u>	<u>295,109</u>
		<u>145,036</u>	<u>150,073</u>	<u>295,109</u>
	<b>Total</b>	<u>145,036</u>	<u>150,073</u>	<u>295,109</u>

**GROUND LEVEL MINISTRY TEAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery                    - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

**Stocks**

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

**Fund accounting**

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Services provided by volunteers are not quantified in the accounts however they are explained as part of the Trustees report.

**Operating leases**

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>2. DONATIONS AND LEGACIES</b>				31.12.23	31.12.22
				£	£
Donations				125,949	120,487
ONE/Awaken Offerings				107,225	18,714
Conference Offerings				<u>12,030</u>	<u>7,276</u>
				<u>245,204</u>	<u>146,477</u>
<b>3. INVESTMENT INCOME</b>				31.12.23	31.12.22
				£	£
Investment Income				<u>850</u>	<u>282</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>				31.12.23	31.12.22
	Awaken			Total	Total
	Event	Conferencing	General	activities	activities
	£	£	£	£	£
Training Fees	-	74,915	5,134	80,049	58,237
Bookings/Day Gate					
Receipts	228,493	-	-	228,493	-
Catering/Trade Stands	29,554	-	-	29,554	-
Grants	-	-	8,000	8,000	5,621
Media	7,604	283	1,453	9,340	2,169
Miscellaneous	<u>177</u>	<u>-</u>	<u>311</u>	<u>488</u>	<u>133</u>
	<u>265,828</u>	<u>75,198</u>	<u>14,898</u>	<u>355,924</u>	<u>66,160</u>
Grants received, included in the above, are as follows:				31.12.23	31.12.22
				£	£
Church Revitalisation Trust (Love Christmas)				<u>8,000</u>	<u>5,621</u>
<b>5. CHARITABLE ACTIVITIES COSTS</b>					
		Direct	Grant	Support	Totals
		Costs	funding of	costs (see	
		£	activities	note 7)	£
		£	(see note	£	£
		£	6)	£	£
Awaken Event		251,390	-	-	251,390
Conferencing		74,419	-	-	74,419
General		<u>141,057</u>	<u>12,000</u>	<u>15,535</u>	<u>168,592</u>
		<u>466,866</u>	<u>12,000</u>	<u>15,535</u>	<u>494,401</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. GRANTS PAYABLE**

	31.12.23	31.12.22
	£	£
General	<u>12,000</u>	<u>8,681</u>

The total grants paid to institutions during the year was as follows:

	31.12.23	31.12.22
	£	£
Ikon Church	200	-
Alive Group	1,869	1,800
New Life Sleaford	3,840	4,000
Spring Church Caistor	336	526
Market Rasen New Life	480	50
Life Church Horncastle	125	150
Hope House Church	350	530
Mosaic Church	-	500
Oaks Community Church	-	150
Spa View Community Church	320	175
Beverley Community Church	-	500
Eternal Benefits	480	300
The Future of Everything Network	1,000	-
Asociacionde Ayuda Social Palabras de Poder	2,200	-
Count Everyone In	800	-
	<u>12,000</u>	<u>8,681</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>12,226</u>	<u>3,309</u>	<u>15,535</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Independent examiners fee	2,550	2,400
Depreciation - owned assets	<u>796</u>	<u>1,992</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. STAFF COSTS**

	31.12.23	31.12.22
	£	£
Wages and salaries	85,524	112,721
Social security costs	-	354
Other pension costs	2,874	3,414
	<u>88,398</u>	<u>116,489</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Charitable Activities	3	5
Admin	1	1
	<u>4</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 4 employees (2022- 8).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £25,206 (2022- £47,040) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £54,999 (2022- £65,226).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	146,477	-	146,477
<b>Charitable activities</b>			
Awaken Event	28	-	28
Conferencing	58,170	-	58,170
General	2,341	5,621	7,962
Investment income	282	-	282
<b>Total</b>	<u>207,298</u>	<u>5,621</u>	<u>212,919</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Awaken Event	8,887	-	8,887
Conferencing	63,922	-	63,922
General	161,463	8,681	170,144
<b>Total</b>	<u>234,272</u>	<u>8,681</u>	<u>242,953</u>
<b>NET INCOME/(EXPENDITURE)</b>	(26,974)	(3,060)	(30,034)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	128,045	3,060	131,105
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>101,071</u>	<u>-</u>	<u>101,071</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**12. TRUSTEE INDEMNITY INSURANCE**

The company has paid £500 (2022 - £493) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2023	6,271
Disposals	<u>(1,450)</u>
At 31 December 2023	4,821
<b>DEPRECIATION</b>	
At 1 January 2023	4,652
Charge for year	796
Eliminated on disposal	<u>(1,450)</u>
At 31 December 2023	3,998
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>823</u>
At 31 December 2022	<u>1,619</u>

**14. STOCKS**

	31.12.23 £	31.12.22 £
Stocks	<u>4,941</u>	<u>5,371</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Other debtors	33,688	17,774
Tax	-	2,507
VAT	954	4,971
	<u>34,642</u>	<u>25,252</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Accruals and deferred income	<u>126,867</u>	<u>76,207</u>

Included in other creditors is deferred income of £106,541 (2022 - £59,699) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2025, 2024.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. LEASING AGREEMENTS**

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

	31.12.23 £	31.12.22 £
Within one year	15,812	15,812
Between one and five years	17,453	33,265
	<u>33,265</u>	<u>49,077</u>

**18. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	101,071	107,577	208,648
<b>TOTAL FUNDS</b>	<u>101,071</u>	<u>107,577</u>	<u>208,648</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	593,978	(486,401)	107,577
<b>Restricted funds</b>			
Restricted	8,000	(8,000)	-
<b>TOTAL FUNDS</b>	<u>601,978</u>	<u>(494,401)</u>	<u>107,577</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	128,045	(26,974)	101,071
<b>Restricted funds</b>			
Restricted	3,060	(3,060)	-
<b>TOTAL FUNDS</b>	<u>131,105</u>	<u>(30,034)</u>	<u>101,071</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**18. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	207,298	(234,272)	(26,974)
<b>Restricted funds</b>			
Restricted	5,621	(8,681)	(3,060)
<b>TOTAL FUNDS</b>	<u>212,919</u>	<u>(242,953)</u>	<u>(30,034)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	128,045	80,603	208,648
<b>Restricted funds</b>			
Restricted	3,060	(3,060)	-
<b>TOTAL FUNDS</b>	<u>131,105</u>	<u>77,543</u>	<u>208,648</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	801,276	(720,673)	80,603
<b>Restricted funds</b>			
Restricted	13,621	(16,681)	(3,060)
<b>TOTAL FUNDS</b>	<u>814,897</u>	<u>(737,354)</u>	<u>77,543</u>

A grant was received from the Church Revitalisation trust to match fund local projects as part of the Love Christmas initiative, to support the most vulnerable and isolated at Christmas.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £2,874 (2022 - £3,414 ). There were no pension amounts outstanding at the 31st December 2023.

**20. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £7,677 (2022- £2,211)

Included in wages and national insurance during the year were amounts totalling £14,682 (2022- £13,235) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

**21. FUNDS HELD AS AGENT**

As at the 31st December 2023 Ground Level held £1,295 (2022 £2,000) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.

**GROUND LEVEL MINISTRY TEAM**

England & Wales - Charity number 1001599

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02425628 (England and Wales)  
REGISTERED CHARITY NUMBER: 1001599

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
GROUND LEVEL MINISTRY TEAM

---

**SMETHURST & Co LLP**

---

CHARTERED ACCOUNTANTS

---

**GROUND LEVEL MINISTRY TEAM**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 16

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

**Grantmaking**

The Directors/Trustees receive applications for funding of specific projects from churches, organisations, and individuals from within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level Executive team throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

**Volunteers**

The many activities of Ground Level are usually only possible because of a significant number of volunteer hours, although with no summer gathering of the network churches in 2022 the numbers were reduced. We are envisaging a new event in 2023 where a significant number of volunteers will be needed again.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In April 2022 our in-person leaders conference recommenced following two years of pandemic disruption and gathered 330 delegates from the UK & overseas for three days. Focusing on equipping leaders to increase leadership capacity and sustainability with their teams and churches, and increasing their impact in the communities they operate within.

In 2022 most of our operations and activities had returned to being 'in person' events with options for online attendance enabling people who have previously been challenged by distance of travel to benefit.

The charity entered the period in a good financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation.

We did plan to hold a large 4-day gathering called 'Awaken' in August 2022, but due to slow bookings it was agreed to defer the event until August 2023. However, a 'Youth Revival' event gathering 173, (11-18 year-olds) was held in Chesterfield.

The ability to connect with people where they are and support the network to see our objectives met have never been greater. The churches and leaders within the network continue to be linked together via regional & relational 'Connections'.

The in-person Monthly Leaders Days have continued with an online option, attracting national and international speakers representing significant churches/church networks or related third sector organisations.

Our Leaders in-person National Forums days have also operated with an online option. These forums are well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings has been to equip our churches in line with the Ground Level strategic objectives.

Ground Level's focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had a sixth intake to our year-long 'Leadership Engine'; a bespoke leadership training course. A second year of training, for those who have completed year one, also started in the autumn of 2022.

A series of successful 'Long Lunch' events have been undertaken aimed at connecting with leaders who are often restricted by geography from joining our regular leader events, and also engaging with church leaders who are considering joining the network.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that initially united as a response to the impact of the coronavirus pandemic. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver 1259 Food Packs, assist 8 in employment & training, help 12 people in financial difficulty, provide 1837 Christmas bags of kindness by mobilising 274 volunteers.

Our 'GLX' initiative which seeks to equip Church Members to understand their unique and individual purpose within the context of Church Mission has continued to develop and deliver resources with a social media based devotional, and booklet on 'The Mission of God' based on theological research.

In 2022 Ground Level also launched a 'Theology Forum' where experienced Leaders gather to discuss theological topics, findings are released for the benefit of the Network in the form of written publications, seminars and training opportunities.

Disclosure and Barring Service - Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer.

**FINANCIAL REVIEW**

**Investment policy and objectives**

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

**Reserves policy**

The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to three months of operating expenditure, the Directors/Trustees deemed it necessary to maintain adequate reserves to cover a deficit from the postponed 'Awaken' event. A major review covering operational activity and staffing has been undertaken and a reduction in staffing has reduced our projected costs. The level of reserves is currently reviewed quarterly by the Directors/Trustees.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**FINANCIAL REVIEW**  
**FINANCIAL POSITION UPDATE**

The Directors/Trustees consider the financial position of the charity to be challenging. The Statement of Financial Activities shows net income for the year ended 31 December 2022 of £212,919 (2021- £460,096) and net expenditure of £242,953 (2021- £529,677). Free reserves at the year-end amount to £99,452 (2021 - £123,834) and a process of review is currently being undertaken to ensure adequate funds are held to support the ongoing plans of the charity.

**FUTURE PLANS**

The three-year transition process which began in the Spring of 2020 enabling the founder of the Network, Stuart Bell, to transfer his leadership role to Paul Bengner has, at the time of writing, concluded (April 2023). Stuart will now focus on an ambassadorial role on behalf of the network both in the UK and overseas.

The Leadership days and conferences will continue with emphasis on building strong, healthy churches that are of benefit to their local areas.

An online portal for leaders and churches is being developed to provide, leadership, church management and ministry resources.

The network has developed a series of care and development mechanisms to support the wellbeing of Church leaders who can now access counselling, therapy and coaching through relationships with trusted partners.

A new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground will commence in August 2023. This event is for all ages and will incorporate 'Youth Revival' catering for 11-18 year-olds.

Ground Level has several strong overseas connections including the 'One Focus' network in the USA, the O2 Network also in the USA, the 'Christian Network' in South Africa and two churches in Spain. Ground Level will continue developing these connections.

Work continues to work in partnerships with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a very large number of Churches within the nation and Ground Level sees its role in facilitating this very strategic body.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known as the Ground Level Network.

**Recruitment and appointment of new trustees**

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

**Organisational structure**

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and have responsibility of ensuring the day-to-day activities of the Charity are adequately managed by the Operations staff.

The 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and a number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

**Induction and training of new trustees**

On appointment, new Directors/Trustees meet with the Operations Manager & Chair who acquaint them with their job description and responsibilities as Directors/Trustees.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains the major financial risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02425628 (England and Wales)

**Registered Charity number**

1001599

**Registered office**

22 Newland  
LINCOLN  
LN1 1XD

**Trustees**

P. Atkins (resigned 13.6.23)  
P. Thorne (resigned 22.6.22)  
D. Jones  
N. Collins  
M. R. I. Hopkins  
R. C. A. Tucker (appointed 28.9.22)  
C. L. Bell (appointed 26.1.23)

**Independent Examiner**

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**Bankers**

Virgin Money  
124 High Street  
SCUNTHORPE  
DN15 6ES

**Solicitors**

Lawson Lewis Blakers  
11 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PP

**Senior Staff**

P. Benger  
J. Gibson

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ground Level Ministry Team for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 June 2023 and signed on its behalf by:



D. Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Independent examiner's report to the trustees of Ground Level Ministry Team ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('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**

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



C M Tams F.C.A

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

13 June 2023

**GROUND LEVEL MINISTRY TEAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	146,477	-	146,477	200,340
<b>Charitable activities</b>					
ONE/Awaken Event	4	28	-	28	45,723
Conferencing		58,170	-	58,170	13,658
General		2,341	5,621	7,962	195,580
Investment income	3	282	-	282	783
Other income		-	-	-	4,012
<b>Total</b>		<u>207,298</u>	<u>5,621</u>	<u>212,919</u>	<u>460,096</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
ONE/Awaken Event	5	8,887	-	8,887	157,379
Conferencing		63,922	-	63,922	16,505
General		161,463	8,681	170,144	355,793
<b>Total</b>		<u>234,272</u>	<u>8,681</u>	<u>242,953</u>	<u>529,677</u>
<b>NET INCOME/(EXPENDITURE)</b>		(26,974)	(3,060)	(30,034)	(69,581)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		128,045	3,060	131,105	200,686
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,619	-	1,619	4,211
<b>CURRENT ASSETS</b>					
Stocks	14	5,371	-	5,371	8,186
Debtors	15	25,252	-	25,252	16,323
Cash at bank and in hand		145,036	-	145,036	138,793
		<u>175,659</u>	<u>-</u>	<u>175,659</u>	<u>163,302</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(76,207)	-	(76,207)	(36,408)
		<u>99,452</u>	<u>-</u>	<u>99,452</u>	<u>126,894</u>
<b>NET CURRENT ASSETS</b>					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
<b>NET ASSETS</b>					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
<b>FUNDS</b>					
	18				
Unrestricted funds				101,071	128,045
Restricted funds				-	3,060
				<u>101,071</u>	<u>131,105</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

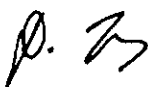
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2023 and were signed on its behalf by:



D. Jones - Trustee

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

**Stocks**

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

**Fund accounting**

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Services provided by volunteers are not quantified in the accounts however they are explained as part of the Trustees report.

**Operating leases**

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**2. DONATIONS AND LEGACIES**

	31.12.22	31.12.21
	£	£
Donations	120,487	124,461
ONE/Awaken Offerings	18,714	67,893
Conference Offerings	7,276	7,986
	<u>146,477</u>	<u>200,340</u>

**3. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Investment Income	282	783
	<u>282</u>	<u>783</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	ONE/Awaken Event £	Conferencing £	General £	31.12.22 Total activities £	31.12.21 Total activities £
Training Fees	-	57,970	267	58,237	13,658
Bookings/Day Gate	-	-	-	-	37,675
Receipts	-	-	-	-	5,770
Catering/Trade Stands	-	-	-	-	193,834
Grants	-	-	5,621	5,621	2,673
Media	28	200	1,941	2,169	1,351
Miscellaneous	-	-	133	133	
	<u>28</u>	<u>58,170</u>	<u>7,962</u>	<u>66,160</u>	<u>254,961</u>

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
Church Revitalisation Trust (Love Your Neighbour)	-	185,834
Church Revitalisation Trust (Love Christmas)	5,621	8,000
	<u>5,621</u>	<u>193,834</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
ONE/Awaken Event	8,887	-	-	8,887
Conferencing	63,922	-	-	63,922
General	134,241	8,681	27,222	170,144
	<u>207,050</u>	<u>8,681</u>	<u>27,222</u>	<u>242,953</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6. GRANTS PAYABLE**

	31.12.22	31.12.21
	£	£
General	8,681	187,328

The following grants were paid to institutions under the Love your neighbour project:

	31.12.22	31.12.21
	£	£
Feed the Hungry		52,550
Ikon Church		5,818
Alive Group	1,800	24,668
New Life Sleaford	4,000	63,573
Farnworth Baptist Church		18,907
Acts Trust		19,972
Springs Church Caistor	526	250
Market Rasen New Life Church	50	250
Life Church Homcastle	150	105
Hope House Church	530	200
Mosaic Church	500	250
Life Destiny Church		100
Oaks Community Church	150	185
Spa View Community Church	175	250
Beverley Community Church	500	250
Eternal Benefits	300	-
	<u>8,681</u>	<u>187,328</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	24,314	2,908	27,222

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Auditors' remuneration	-	1,300
Independent examiners/Auditors fee for non audit work	2,400	2,550
Depreciation - owned assets	1,992	1,325
Deficit on disposal of fixed assets	-	291

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Charitable Activities	5	5
Admin	1	1
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 8 employees (2021- 8).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £47,040 (2021- £41,389) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £65,226 (2021- £86,788).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	200,340	-	200,340
<b>Charitable activities</b>			
ONE/Awaken Event	45,723	-	45,723
Conferencing	13,658	-	13,658
General	1,746	193,834	195,580
Investment income	783	-	783
Other income	4,012	-	4,012
<b>Total</b>	<u>266,262</u>	<u>193,834</u>	<u>460,096</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
ONE/Awaken Event	157,379	-	157,379
Conferencing	16,505	-	16,505
General	151,957	203,836	355,793
<b>Total</b>	<u>325,841</u>	<u>203,836</u>	<u>529,677</u>
<b>NET INCOME/(EXPENDITURE)</b>	(59,579)	(10,002)	(69,581)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	187,624	13,062	200,686

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted funds £	Restricted funds £	Total funds £
<u>128,045</u>	<u>3,060</u>	<u>131,105</u>

**TOTAL FUNDS CARRIED FORWARD**

**12. TRUSTEE INDEMNITY INSURANCE**

The company has paid £493 (2021 - £519) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2022	10,423
Disposals	<u>(4,152)</u>
At 31 December 2022	<u>6,271</u>
<b>DEPRECIATION</b>	
At 1 January 2022	6,212
Charge for year	1,992
Eliminated on disposal	<u>(3,552)</u>
At 31 December 2022	<u>4,652</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>1,619</u>
At 31 December 2021	<u>4,211</u>

**14. STOCKS**

31.12.22 £	31.12.21 £
<u>5,371</u>	<u>8,186</u>

Stocks

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.12.22 £	31.12.21 £
17,774	13,081
2,507	3,242
4,971	-
<u>25,252</u>	<u>16,323</u>

Other debtors  
Tax  
VAT

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
VAT	-	471
Accruals and deferred income	76,207	35,937
	<u>76,207</u>	<u>36,408</u>

Included in other creditors is deferred income of £59,699 (2021 - £10,281) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2024, 2023.

**17. LEASING AGREEMENTS**

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

	31.12.22	31.12.21
	£	£
Within one year	15,812	29,512
Between one and five years	33,265	58,054
	<u>49,077</u>	<u>87,566</u>

**18. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
<b>Unrestricted funds</b>			
General fund	128,045	(26,974)	101,071
<b>Restricted funds</b>			
Restricted	3,060	(3,060)	-
<b>TOTAL FUNDS</b>	<u>131,105</u>	<u>(30,034)</u>	<u>101,071</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	207,298	(234,272)	(26,974)
<b>Restricted funds</b>			
Restricted	5,621	(8,881)	(3,060)
<b>TOTAL FUNDS</b>	<u>212,919</u>	<u>(242,953)</u>	<u>(30,034)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	187,624	(59,579)	128,045
<b>Restricted funds</b>			
Restricted	13,062	(10,002)	3,060
<b>TOTAL FUNDS</b>	<u>200,686</u>	<u>(69,581)</u>	<u>131,105</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	266,262	(325,841)	(59,579)
<b>Restricted funds</b>			
Restricted	193,834	(203,836)	(10,002)
<b>TOTAL FUNDS</b>	<u>460,096</u>	<u>(529,677)</u>	<u>(69,581)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	187,624	(86,553)	101,071
<b>Restricted funds</b>			
Restricted	13,062	(13,062)	-
<b>TOTAL FUNDS</b>	<u>200,686</u>	<u>(99,615)</u>	<u>101,071</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	473,560	(560,113)	(86,553)
<b>Restricted funds</b>			
Restricted	199,455	(212,517)	(13,062)
<b>TOTAL FUNDS</b>	<u>673,015</u>	<u>(772,630)</u>	<u>(99,615)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**18. MOVEMENT IN FUNDS - continued**

A grant was received from the Church Revitalisation trust to match fund local projects as part of the Love Christmas initiative, to support the most vulnerable and isolated at Christmas.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £3,414 (2021 - £3,753 ). There were no pension amounts outstanding at the 31st December 2022.

**20. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £2,211 (2021- £3,262)

Included in wages and national insurance during the year were amounts totalling £13,235 (2021- £13,354) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

**21. FUNDS HELD AS AGENT**

As at the 31st December 2022 Ground Level held £2,000 (2021 £1,279) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.

**GROUND LEVEL MINISTRY TEAM**

England & Wales - Charity number 1001599

---

# Accounts

---



**GROUND LEVEL MINISTRY TEAM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Report of the Independent Auditors</b>	6 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Notes to the Financial Statements</b>	10 to 17

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

**Grantmaking**

The Directors/Trustees receive applications for funding of specific projects from churches, organisations, and individuals from within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level Executive team throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

**Volunteers**

The many activities of Ground Level are usually only possible because of a significant number of volunteer hours, this has been substantially reduced during the coronavirus pandemic when much of our activity moved online due to restrictions on gatherings.

However, the 'ONE' day event in August 2021 on the Lincolnshire Showground attracted around 2,900 attendees and was only possible with the help of a team of willing and gifted volunteers.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Ground Level, along with the rest of the world, has been significantly impacted by the COVID-19 pandemic. Early on the Board acted quickly, and the planned programme of events were adapted where possible to online events. In May 2021 our leaders conference operated online again, and our usual 5-day 'ONE event' over the August bank holiday weekend operated as a 1-day event in 2021, as well as having an option for delegates to join online.

The Board are grateful for the opportunities to widen the reach of the organisation and to see the Kingdom of God advancing in new ways and to even more people through our online platforms.

As 2021 progressed more of our operations and activities returned to being 'in person' events with options for online attendance enabling people who have previously been challenged by distance of travel to benefit.

The charity entered this period in a good financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation. The hosting of the large 1-day 'ONE' event did prove to be challenging as a significant contingent of historic attendees were still nervous to gather in large numbers.

The Trustees continue to closely monitor the situation and react where necessary.

The ability to connect with people where they are and support the network to see our objectives met have never been greater. The churches and leaders within the network continue to be linked together via regional & relational 'Connections'.

Ground Level recently held its first in-person Leadership Conference which attracted 330 delegates from the UK and overseas. Over the 3 days, we continued to focus on equipping leaders to increase leadership capacity and sustainability with their teams and churches, increase the impact made in the communities they operate within.

The Monthly Leaders Days have moved back to being in-person events with an online option, attracting national and international speakers representing significant churches/church networks or related third sector organisations.

Our Leaders National Forums days have moved back to being in-person events with an online option. These forums are well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings was to equip our churches to fulfil the Ground Level strategic objectives.

Ground Level's focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had a fifth intake to our year-long 'Leadership Engine'; a bespoke leadership training course.

As part of Ground Level's strategic objectives, we continued to develop a GLX (Ground Level Exchange) focused on the area of influence. This enables those who have influence in the different spheres of society to share approaches on shaping those sectors for the greater good.

Pursuing the strategic objective, of developing youth and children's work across the churches of the network has seen 'Youth Revival' develop to provides practical advice, inspiration, and proven practices to help churches build great youth ministry.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that united as a response to the coronavirus national impact. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver 975,000 meals, assist 300 seeking jobs, help 895 people in financial difficulty, provide 2,000 Christmas bags of kindness.

Disclosure and Barring Service - Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer.

**FINANCIAL REVIEW**

**Investment policy and objectives**

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

**Reserves policy**

The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity in the current post pandemic economic climate. In addition to three months of operating expenditure, the Directors/Trustees deem it necessary to maintain adequate reserves to cover a deficit from the postponed 'Awaken' event. At the time of writing a major review covering operational activity and staffing is being undertaken to reduce our projected costs. The level of reserves is currently reviewed quarterly by the Directors/Trustees.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**FINANCIAL REVIEW**

**FINANCIAL POSITION UPDATE**

The Directors/Trustees consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2021 of £460,096 (2020- £347,851) and net expenditure of £529,677 (2020 - £319,495). Free reserves at the year-end amount to £123,834 (2020 - £182,297) and are considered adequate to support the ongoing plans of the charity.

**FUTURE PLANS**

The three-year transition process which began in the Spring of 2020 enabling the founder of the Network, Stuart Bell, to transfer his leadership role to Paul Bengner continues.

The Leadership days and conferences will continue with emphasis on building strong, healthy churches that are of benefit to their local areas. These will initially be online but moving to physical gatherings or a hybrid of physical and online activities as pandemic restrictions lift.

After 40 years of gathering on the Lincolnshire Showground for Grapevine and the ONE Event celebrations, the decision had been made to launch a new annual gathering of the network called 'Awaken'. It was expected that this new event would begin in August 2022 on the Newark and Nottinghamshire Showground. Unfortunately, with low post pandemic bookings, the 2022 event has been postponed and at the time of writing we are carrying out consultation across the network to develop a viable event for 2023 as there is still a clear desire for the whole network to gather.

Ground Level has several strong overseas connections including; the 'One Focus' network in the USA, the O2 Network also in the USA, the 'Christian Network' in South Africa, and 'SALT' churches in Spain. Ground Level will continue developing these connections.

Work continues in developing partnerships with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a very large number of Churches within the nation and Ground Level sees its role in facilitating this very strategic body.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known by Ground Level Network.

**Recruitment and appointment of new trustees**

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

**Organisational structure**

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and this grouping has responsibility for the day-to-day management of the Charity.

Over the last 2 years a new team, the 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

**Induction and training of new trustees**

On appointment, new Directors/Trustees meet with the Operations Manager who acquaints them with their job description and responsibilities as Directors/Trustees.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains the major financial risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02425628 (England and Wales)

**Registered Charity number**  
1001599

**Registered office**  
22 Newland  
LINCOLN  
LN1 1XD

**Trustees**  
P. Atkins  
P. Thorne (resigned 22.6.22)  
D. Jones  
N. Collins  
M. R. I. Hopkins

**Auditors**  
Smethurst & Co LLP  
Statutory Auditors  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**Bankers**  
Yorkshire Bank plc,  
8 Guildhall Street  
LINCOLN  
LN1 1TT

**Solicitors**  
Lawson Lewis Blakers  
11 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PP

**Senior Staff**  
S. Bell  
P. Bengier  
J. Harrison  
P. Kemshell  
J. Gibson

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ground Level Ministry Team for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

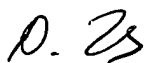
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 22 June 2022 and signed on its behalf by:



D. Jones - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Opinion**

We have audited the financial statements of Ground Level Ministry Team (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and Trustees to identify any known or suspected instances of fraud.
- Review of risks to the charity and its systems in relation to misstatements and fraud through enquiring with management, ensuring any risks unidentified by them are considered.
- Tailoring of the audit tests using a risk based approach to identify fraud and irregularity including those in relation to revenue recognition and management override.
- Challenging assumptions and judgements made within significant accounting estimates such as stock and support costs.
- Identification of key laws and regulations applicable to the charity and review of compliance by enquiring with management of any breaches, ensuring health and safety consultants continue to be used, reviewing Charity Commission and Companies House websites along with the board minutes.

There are inherent limitations in the audit procedures described above and the further removed laws and regulations are from the financial transactions, the less likely we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Smethurst & Co LLP*

for and on behalf of Smethurst & Co LLP  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
12 Abbey Road  
GRIMSBY  
DN32 0HL

24 June 2022

**GROUND LEVEL MINISTRY TEAM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	200,340	-	200,340	210,442
<b>Charitable activities</b>					
ONE/Awaken Event	4	45,723	-	45,723	8,268
Conferencing		13,658	-	13,658	14,067
General		1,746	193,834	195,580	89,067
Investment income	3	783	-	783	2,331
Other income		4,012	-	4,012	23,676
<b>Total</b>		<u>266,262</u>	<u>193,834</u>	<u>460,096</u>	<u>347,851</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
ONE/Awaken Event	5	157,379	-	157,379	29,567
Conferencing		16,505	-	16,505	17,617
General		151,957	203,836	355,793	272,311
<b>Total</b>		<u>325,841</u>	<u>203,836</u>	<u>529,677</u>	<u>319,495</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(59,579)</u>	<u>(10,002)</u>	<u>(69,581)</u>	<u>28,356</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		187,624	13,062	200,686	172,330
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>128,045</u>	<u>3,060</u>	<u>131,105</u>	<u>200,686</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

Included within ONE/ Awaken costs are irrecoverable expenses of £31,164 in relation to the postponement of the 2022 Awaken event.

**GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	4,211	-	4,211	5,327
<b>CURRENT ASSETS</b>					
Stocks	14	8,186	-	8,186	12,018
Debtors	15	16,323	-	16,323	38,971
Cash at bank and in hand		135,733	3,060	138,793	387,017
		<u>160,242</u>	<u>3,060</u>	<u>163,302</u>	<u>438,006</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(36,408)	-	(36,408)	(242,647)
<b>NET CURRENT ASSETS</b>		<u>123,834</u>	<u>3,060</u>	<u>126,894</u>	<u>195,359</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>128,045</u>	<u>3,060</u>	<u>131,105</u>	<u>200,686</u>
<b>NET ASSETS</b>		<u>128,045</u>	<u>3,060</u>	<u>131,105</u>	<u>200,686</u>
<b>FUNDS</b>	18				
Unrestricted funds				128,045	187,624
Restricted funds				3,060	13,062
<b>TOTAL FUNDS</b>				<u>131,105</u>	<u>200,686</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

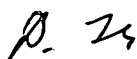
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 June 2022 and were signed on its behalf by:



D. Jones - Trustee

The notes form part of these financial statements

**GROUND LEVEL MINISTRY TEAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

**Stocks**

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

**Fund accounting**

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

**Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

**Donated goods and services**

Services provided by volunteers are not quantified in the accounts however they are explained as part of the Trustees report.

**Operating leases**

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations	124,461	127,628
ONE/Awaken Offerings	67,893	82,464
Conference Offerings	7,986	350
	<u>200,340</u>	<u>210,442</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Investment Income	783	2,331
	<u>783</u>	<u>2,331</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	ONE/Awaken Event	Conferencing	General	31.12.21 Total activities	31.12.20 Total activities
	£	£	£	£	£
Training Fees	-	13,658	-	13,658	14,096
Bookings/Day Gate					
Receipts	37,675	-	-	37,675	3,960
Catering/Trade Stands	5,770	-	-	5,770	-
Grants	-	-	193,834	193,834	87,085
Media	2,278	-	395	2,673	3,057
Miscellaneous	-	-	1,351	1,351	3,204
	<u>45,723</u>	<u>13,658</u>	<u>195,580</u>	<u>254,961</u>	<u>111,402</u>

Grants received, included in the above, are as follows:

	31.12.21	31.12.20
	£	£
Church Revitalisation Trust (Love Your Neighbour)	185,834	87,085
Church Revitalisation Trust (Love Christmas)	8,000	-
	<u>193,834</u>	<u>87,085</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
ONE/Awaken Event	157,379	-	-	157,379
Conferencing	16,505	-	-	16,505
General	143,278	187,328	25,187	355,793
	<u>317,162</u>	<u>187,328</u>	<u>25,187</u>	<u>529,677</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. GRANTS PAYABLE**

	31.12.21	31.12.20
	£	£
General	<u>187,328</u>	<u>88,023</u>

The total grants paid to institutions during the year was as follows:

	31.12.21	31.12.20
	£	£
Betel	-	5,000
Links International	-	1,000
The Message Trust	-	8,000

The following grants were paid to institutions under the Love your neighbour project

Feed the Hungry	52,550	9,700
Ikon Church	5,818	4,467
Alive Group	24,668	13,959
New Life Sleaford	63,573	33,014
Farnworth Baptist Church	18,907	8,643
Acts Trust	19,972	4,240
Springs Church Caistor	250	-
Market Rasen New Life Church	250	-
Life Church Horncastle	105	-
Hope House Church	200	-
Mosaic Church	250	-
Life Destiny Church	100	-
Oaks Community Church	185	-
Spa View Community Church	250	-
Beverley Community Church	<u>250</u>	<u>-</u>
	<u>187,328</u>	<u>88,023</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
General	<u>20,818</u>	<u>4,369</u>	<u>25,187</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Auditors' remuneration	1,300	1,300
Auditors' remuneration for non audit work	2,550	2,200
Depreciation - owned assets	1,325	1,258
Deficit on disposal of fixed assets	<u>291</u>	<u>-</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Charitable Activities	5	4
Admin	1	1
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 8 employees (2020- 4).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £41,389 (2020- £34,597) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £86,788 (2020- £66,046).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	210,442	-	210,442
<b>Charitable activities</b>			
ONE/Awaken Event	8,268	-	8,268
Conferencing	14,067	-	14,067
General	1,982	87,085	89,067
Investment income	2,331	-	2,331
Other income	23,676	-	23,676
<b>Total</b>	<u>260,766</u>	<u>87,085</u>	<u>347,851</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
ONE/Awaken Event	29,567	-	29,567
Conferencing	17,617	-	17,617
General	198,288	74,023	272,311
<b>Total</b>	<u>245,472</u>	<u>74,023</u>	<u>319,495</u>
<b>NET INCOME</b>	<u>15,294</u>	<u>13,062</u>	<u>28,356</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	172,330	-	172,330

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	187,624	13,062	200,686
<b>12. TRUSTEE INDEMNITY INSURANCE</b>			
The company has paid £519 (2020 - £536) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.			
<b>13. TANGIBLE FIXED ASSETS</b>			Plant and machinery £
<b>COST</b>			
At 1 January 2021			15,715
Additions			500
Disposals			(5,792)
At 31 December 2021			10,423
<b>DEPRECIATION</b>			
At 1 January 2021			10,388
Charge for year			1,325
Eliminated on disposal			(5,501)
At 31 December 2021			6,212
<b>NET BOOK VALUE</b>			
At 31 December 2021			4,211
At 31 December 2020			5,327
<b>14. STOCKS</b>		31.12.21 £	31.12.20 £
Stocks		8,186	12,018
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.12.21 £	31.12.20 £
Other debtors		13,081	38,388
Tax		3,242	-
VAT		-	583
		16,323	38,971

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
VAT	471	-
Accruals and deferred income	35,937	242,647
	<u>36,408</u>	<u>242,647</u>

Included in other creditors is deferred income of £10,281 (2020 - £150,390) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2023, 2022.

**17. LEASING AGREEMENTS**

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

	31.12.21	31.12.20
	£	£
Within one year	29,512	15,012
Between one and five years	58,054	29,566
	<u>87,566</u>	<u>44,578</u>

**18. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	187,624	(59,579)	128,045
<b>Restricted funds</b>			
Restricted	13,062	(10,002)	3,060
<b>TOTAL FUNDS</b>	<u>200,686</u>	<u>(69,581)</u>	<u>131,105</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	266,262	(325,841)	(59,579)
<b>Restricted funds</b>			
Restricted	193,834	(203,836)	(10,002)
<b>TOTAL FUNDS</b>	<u>460,096</u>	<u>(529,677)</u>	<u>(69,581)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	172,330	15,294	187,624
<b>Restricted funds</b>			
Restricted	-	13,062	13,062
<b>TOTAL FUNDS</b>	<u>172,330</u>	<u>28,356</u>	<u>200,686</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	260,766	(245,472)	15,294
<b>Restricted funds</b>			
Restricted	87,085	(74,023)	13,062
<b>TOTAL FUNDS</b>	<u>347,851</u>	<u>(319,495)</u>	<u>28,356</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	172,330	(44,285)	128,045
<b>Restricted funds</b>			
Restricted	-	3,060	3,060
<b>TOTAL FUNDS</b>	<u>172,330</u>	<u>(41,225)</u>	<u>131,105</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	527,028	(571,313)	(44,285)
<b>Restricted funds</b>			
Restricted	280,919	(277,859)	3,060
<b>TOTAL FUNDS</b>	<u>807,947</u>	<u>(849,172)</u>	<u>(41,225)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

**18. MOVEMENT IN FUNDS - continued**

A grant was received from the Church Revitalisation trust (Love your neighbour) during the year to assist with the response to the needs of the most vulnerable and marginalised people affected by the COVID-19 crisis within communities in England.

A second grant was received from the Church Revitalisation trust to match fund local projects as part of the Love Christmas initiative, to support the most vulnerable and isolated at Christmas.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £3,753 (2020 - £4,442 ). There were no pension amounts outstanding at the 31st December 2021.

**20. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £3,262 (2020- £2,406)

Included in wages and national insurance during the year were amounts totalling £13,354 (2020- £12,816) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

**21. FUNDS HELD AS AGENT**

As at the 31st December 2021 Ground Level held £1,279 (2020 £8,437) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.

**GROUND LEVEL MINISTRY TEAM**

England & Wales - Charity number 1001599

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02425628 (England and Wales)  
REGISTERED CHARITY NUMBER: 1001599

**REPORT OF THE TRUSTEES AND**  
**AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**GROUND LEVEL MINISTRY TEAM**

**GROUND LEVEL MINISTRY TEAM**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Report of the Independent Auditors</b>	7 to 8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 18

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

**Grantmaking**

The Directors/Trustees receive applications for funding of specific projects from churches, organisations, and individuals from within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level executive team regularly throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

**Volunteers**

The many activities of Ground Level are usually only possible because of a significant number of volunteer hours, this has been substantially lower in 2020 with much of our activity moving online due to the pandemic.

However, the 'Youth Revival' and 'ONE event where you are' events were broadcast live from the Lincolnshire Showground over a 3-day period and we recognise this was only possible with the help of a team of willing and gifted volunteers.

**PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Ground Level, along with the rest of the world, has been significantly impacted by the COVID-19 pandemic. Early in 2020, the Board acted quickly, and the planned programme of events were adapted where possible and postponed where it was felt necessary. The two large gatherings, the ONE Event and the leaders conference, were postponed and a successful on-line gathering took place when the leaders conference was due to be held. The 2020 August bank holiday weekend saw the largest digital gathering the organisation has ever planned with a mix of pre-recorded material and live streaming, along with live links to guests from around the world. The Board are grateful of the opportunities to widen the reach of the organisation and to see the Kingdom advancing in new ways and to even more people.

The impact of the pandemic has dramatically altered the way the organisation operates. All staff members were asked to work from home and most meetings now take place via the online Zoom platform. The regular leaders' gatherings have continued to take place although these have also moved to the Zoom platform. The number of events and opportunities for interaction has increased and there has been a high level of engagement with the new formats. The ability to bring together groups of people who have previously been challenged by distance to travel has been a real positive of the situation.

Throughout this period the safety and wellbeing of the team and all the people who interact with the organisation has been of paramount importance.

The charity entered this period in a strong financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation. The postponement of the large gatherings had the potential to cause a significant loss, with several supplier deposits already placed. Through continued communication and strong historic relationships, the charity has seen tremendous support and loss of deposits has been kept to a minimum. Along with an injection of COVID specific support, income has been sufficient, and donations have been received following online events.

The Trustees continue to closely monitor the situation and react where necessary. The long-term risks to the organisation are seen to be minimal and the opportunities are significant. The ability to connect with people where they are and support the network to see our objectives met have never been greater. The churches and leaders within the network are linked together via 8 regional & relational 'Connections'.

Ground Level held its first digital Leadership Conference in response to the Coronavirus pandemic restrictions, which attracted delegates from the UK and overseas. Through keynote and seminar sessions over the 2 days, we continued to focus on equipping leaders to increase leadership capacity and sustainability with their teams and churches, increase the impact made in the communities they operate within.

The Monthly Leaders Days formerly held at Alive Church Lincoln, moved to online delivery in response to pandemic restrictions with national and international speakers representing significant churches/church networks or related third sector organisations.

Four Leaders National Forums formerly held at The Well, Retford Baptist Church, also moved to online delivery. These forums were well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings was to equip our churches to fulfil the Ground Level strategic objectives.

The annual ONE Event usually held on the Lincolnshire Showground with thousands of delegates attending over 5 days moved to a broadcast event over 3 days because of the pandemic restrictions. The event incorporated two main elements, 'Youth Revival' and 'ONE event where you are'. The combined celebration attracted both national and international speakers and a variety of seminar topics were available for delegates to choose from focusing on the strategic objectives of the network.

Ground Level's Parliamentary Liaison Officer continued to work in consultation and cooperation with CARE (Christian Action Research and Education) and reported back on parliamentary discussions and plans that affect third sector organisations and in particular, Christian denominations.

Ground Level is involved in extensive training for Church Leaders and workers, so that in their locality they can deliver services that are of benefit to the Public. Our focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had a fourth intake to our year-long 'Leadership Engine'; a bespoke leadership training course which attracted 39 full enrolment candidates.

As part of Ground Level's strategic objectives, we continued to develop a GLX (Ground Level Exchange) events that focused on the area of influence. This enabled those who have influence in the different spheres of society to share approaches on influencing those sectors for the greater good.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

In pursuing the strategic objective, of developing youth and children's work across the churches of then network; 'Youth Revival', has been launched providing practical advice, inspiration, and proven practices to help churches build great youth ministry. And, equipping days for children's workers from across the network have also taken place.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that united as a response to the coronavirus national lockdown. Since launching last March, 'Love Your Neighbour' has delivered over 5 million meals nationally to those who need it most. In addition to offering support to people facing debt, unemployment, and homelessness. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver £272,918 of targeted support to those in need.

#### Disclosure and Barring Service

Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer. In 2020 we were able to process 133 Disclosure applications.

### **FINANCIAL REVIEW**

#### **Investment policy and objectives**

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

#### **Reserves policy**

The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to three months of operating expenditure, the Directors/Trustees deem it necessary to maintain adequate reserves to cover a potential deficit from the annual ONE event. The proposed 2021 ONE day event is projected to have a small deficit in order to keep it safe and affordable. Consideration has been given as to what expenses could be reduced should the need arise. The level of reserves is reviewed annually by the Directors/Trustees.

### **FINANCIAL POSITION UPDATE**

The Directors/Trustees consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2020 of £347,851 (2019- £797,208) and net expenditure of £319,495 (2019 - £755,227). Free reserves at the year-end amount to £182,297 (2019 - £152,138) and are considered adequate to support the ongoing plans of the charity.

### **FUTURE PLANS**

The three-year transition process which began in the Spring of 2020 enabling the founder of the Network, Stuart Bell, to transfer his leadership role to Paul Bengner continues.

The Leadership days and conferences will continue with emphasis on building strong, healthy churches that are of benefit to their local areas. These will initially be online but moving to physical gatherings or a hybrid of physical and online activities as pandemic restrictions lift.

After 40 years of gathering on the Lincolnshire Showground for Grapevine and the ONE Event celebrations, the decision has been made to hold a new annual gathering of the network from 2022 onwards. The board has committed to an event on the Newark and Nottinghamshire Showground for three years starting in August 2022. As the organisation develops there is still the desire for the whole network to gather. Although some of the core substance of the ONE Event will still be present the new event will have significantly different characteristics and it is hoped that it will be more accessible to all members of the network.

The work of our parliamentary officer will continue, providing information to Ground Level church leaders who can then be better equipped to engage locally on key issues.

Ground Level has several strong overseas connections including; the 'One Focus' network in the USA, the O2 Network also in the USA, and the 'Christian Network' in South Africa. Ground Level will continue developing these connections.

Work continues in developing partnerships with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a very large number of Churches within the nation and Ground Level sees its role in facilitating this very strategic body.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known by Ground Level Network.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

**Organisational structure**

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and this grouping has responsibility for the day-to-day management of the Charity.

Over the last 2 years a new team, the 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

**Induction and training of new trustees**

On appointment, new Directors/Trustees meet with the Operations Manager who acquaints them with their job description and responsibilities as Directors/Trustees.

**Risk management**

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains the major financial risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

**Post Balance Sheet Events**

The ongoing impact of the COVID-19 pandemic and uncertainty about the lifting of restrictions has led the Board to make the following decisions:

- We will once again hold an online leaders conference in 2021.
- The ONE event 2021 will be a 1-day event on the Lincolnshire Showground celebrating our 40-year history and looking ahead to the future.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02425628 (England and Wales)

**Registered Charity number**

1001599

**Registered office**

22 Newland  
LINCOLN  
LN1 1XD

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**Trustees**

P. Atkins  
P. Thorne  
D. Jones  
N. Collins  
M. R. I. Hopkins

**Auditors**

Smethurst & Co LLP  
Statutory Auditors  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**Bankers**

Yorkshire Bank plc,  
8 Guildhall Street  
LINCOLN  
LN1 1TT

**Solicitors**

Lawson Lewis Blakers  
11 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PP

**Senior Staff**

S. Bell  
P. Benger  
J. Harrison  
P. Kemshell

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ground Level Ministry Team for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Smethurst & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 September 2021 and signed on its behalf by:

D. Jones - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Opinion**

We have audited the financial statements of Ground Level Ministry Team (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

---

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and Trustees to identify any known or suspected instances of fraud.
- Review of risks to the charity and its systems in relation to misstatements and fraud through enquiring with management, ensuring any risks unidentified by them are considered.
- Tailoring of the audit tests using a risk based approach to identify fraud and irregularity including those in relation to revenue recognition and management override.
- Challenging assumptions and judgements made within significant accounting estimates such as stock and support costs.
- Identification of key laws and regulations applicable to the charity and review of compliance by enquiring with management of any breaches, ensuring health and safety consultants continue to be used, reviewing Charity Commission and Companies House websites along with the board minutes.

There are inherent limitations in the audit procedures described above and the further removed laws and regulations are from the financial transactions, the less likely we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Smethurst & Co LLP  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
12 Abbey Road  
GRIMSBY  
DN32 0HL

21 September 2021

**GROUND LEVEL MINISTRY TEAM**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	210,442	-	210,442	337,575
<b>Charitable activities</b>					
ONE Event	4	8,268	-	8,268	373,013
Conferencing		14,067	-	14,067	77,634
General		1,982	87,085	89,067	8,142
Investment income	3	2,331	-	2,331	844
Other income		23,676	-	23,676	-
<b>Total</b>		<u>260,766</u>	<u>87,085</u>	<u>347,851</u>	<u>797,208</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
ONE Event	5	29,567	-	29,567	503,020
Conferencing		17,617	-	17,617	89,852
General		198,288	74,023	272,311	162,355
<b>Total</b>		<u>245,472</u>	<u>74,023</u>	<u>319,495</u>	<u>755,227</u>
<b>NET INCOME</b>		<u>15,294</u>	<u>13,062</u>	<u>28,356</u>	<u>41,981</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>172,330</u>	<u>-</u>	<u>172,330</u>	<u>130,349</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>187,624</u></u>	<u><u>13,062</u></u>	<u><u>200,686</u></u>	<u><u>172,330</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	5,327	-	5,327	3,919
<b>CURRENT ASSETS</b>					
Stocks	14	12,018	-	12,018	10,537
Debtors	15	38,971	-	38,971	21,849
Cash at bank and in hand		299,932	87,085	387,017	266,229
		<u>350,921</u>	<u>87,085</u>	<u>438,006</u>	<u>298,615</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(168,624)	(74,023)	(242,647)	(130,204)
<b>NET CURRENT ASSETS</b>		<u>182,297</u>	<u>13,062</u>	<u>195,359</u>	<u>168,411</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>187,624</u>	<u>13,062</u>	<u>200,686</u>	<u>172,330</u>
<b>NET ASSETS</b>		<u>187,624</u>	<u>13,062</u>	<u>200,686</u>	<u>172,330</u>
<b>FUNDS</b>	18				
Unrestricted funds				187,624	172,330
Restricted funds				13,062	-
<b>TOTAL FUNDS</b>				<u>200,686</u>	<u>172,330</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2021 and were signed on its behalf by:

D. Jones - Trustee

**GROUND LEVEL MINISTRY TEAM**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	31.12.20 £	31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	123,454	55,170
Net cash provided by operating activities		<u>123,454</u>	<u>55,170</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,666)	(1,450)
Net cash used in investing activities		<u>(2,666)</u>	<u>(1,450)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
<b>Cash and cash equivalents at the beginning of the reporting period</b>		120,788	53,720
		<u>266,229</u>	<u>212,509</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>387,017</u>	<u>266,229</u>

The notes form part of these financial statements

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	31.12.20		31.12.19
	£		£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	28,356		41,981
<b>Adjustments for:</b>			
Depreciation charges	1,258		1,106
Increase in stocks	(1,481)		(1,924)
(Increase)/decrease in debtors	(17,122)		33,553
Increase/(decrease) in creditors	112,443		(19,546)
	<u>123,454</u>		<u>55,170</u>
<b>Net cash provided by operations</b>	<u>123,454</u>		<u>55,170</u>
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	266,229	120,788	387,017
	<u>266,229</u>	<u>120,788</u>	<u>387,017</u>
<b>Total</b>	<u>266,229</u>	<u>120,788</u>	<u>387,017</u>

## GROUND LEVEL MINISTRY TEAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

##### **Stocks**

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

##### **Fund accounting**

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

##### **Pension costs and other post-retirement benefits**

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

##### **Donated goods and services**

Donated goods and services are not quantified in the accounts however services provided by volunteers are explained as part of the Trustees report.

##### **Operating leases**

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. DONATIONS AND LEGACIES**

	31.12.20	31.12.19
	£	£
Donations	127,628	131,697
ONE Offerings	82,464	195,722
Conference Offerings	350	10,156
	<u>210,442</u>	<u>337,575</u>

**3. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Investment Income	2,331	844
	<u>2,331</u>	<u>844</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

				31.12.20	31.12.19
				Total	Total
	ONE Event	Conferencing	General	activities	activities
	£	£	£	£	£
Training Fees	-	14,067	29	14,096	78,573
Bookings/Day Gate Receipts	3,960	-	-	3,960	301,693
Catering/Trade Stands	-	-	-	-	40,897
Grants	-	-	87,085	87,085	-
Media	2,654	-	403	3,057	31,716
Miscellaneous	1,654	-	1,550	3,204	5,910
	<u>8,268</u>	<u>14,067</u>	<u>89,067</u>	<u>111,402</u>	<u>458,789</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Church Revitalisation Trust (Love Your Neighbour)	87,085	-
	<u>87,085</u>	<u>-</u>

**5. CHARITABLE ACTIVITIES COSTS**

		Grant		
		funding of		
		activities		
		(see note		
		6)		
		£		
	Direct		Support	
	Costs		costs (see	
	£		note 7)	
			£	
ONE Event	29,567	-	-	29,567
Conferencing	17,617	-	-	17,617
General	158,147	88,023	26,141	272,311
	<u>205,331</u>	<u>88,023</u>	<u>26,141</u>	<u>319,495</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. GRANTS PAYABLE**

	31.12.20	31.12.19
	£	£
General	<u>88,023</u>	<u>22,000</u>

The total grants paid to institutions during the year was as follows:

	31.12.20	31.12.19
	£	£
Betel	5,000	10,000
Links International	1,000	3,000
The Message Trust	8,000	9,000

The following grants were paid to institutions under the Love your neighbour project

Feed the Hungry	9,700	-
Ikon Church	4,467	-
Alive Group	13,959	-
New Life Sleaford	33,014	-
Farnworth Baptist Church	8,643	-
Acts Trust	<u>4,240</u>	<u>-</u>
	<u>88,023</u>	<u>22,000</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>22,028</u>	<u>4,113</u>	<u>26,141</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Auditors' remuneration	1,300	1,300
Auditors' remuneration for non audit work	2,200	2,000
Depreciation - owned assets	<u>1,258</u>	<u>1,106</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. STAFF COSTS**

	31.12.20	31.12.19
	£	£
Wages and salaries	112,884	100,292
Social security costs	1,391	699
Other pension costs	4,442	1,276
	<u>118,717</u>	<u>102,267</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Charitable Activities	3	3
Admin	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 4 employees (2019- 3).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £34,597 (2019- £49,001) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £66,046 (2019- £49,001).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

There was no restricted income or expenditure in 2019.

**12. TRUSTEE INDEMNITY INSURANCE**

The company has paid £536 (2019 - £436) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2020	13,049
Additions	2,666
At 31 December 2020	<u>15,715</u>
<b>DEPRECIATION</b>	
At 1 January 2020	9,130
Charge for year	1,258
At 31 December 2020	<u>10,388</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>5,327</u>
At 31 December 2019	<u>3,919</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

<b>14. STOCKS</b>	31.12.20	31.12.19
	£	£
Stocks	12,018	10,537
	<u>          </u>	<u>          </u>
<b>15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.20	31.12.19
	£	£
Other debtors	38,388	19,687
VAT	583	2,162
	<u>          </u>	<u>          </u>
	<u>38,971</u>	<u>21,849</u>
<b>16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	31.12.20	31.12.19
	£	£
Accruals and deferred income	242,647	130,204
	<u>          </u>	<u>          </u>

Included in other creditors is deferred income of £150,930 (2019 - £101,299) for training income and ONE tickets paid in advance relating to services and events provided in 2021 and 2020.

**17. LEASING AGREEMENTS**

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

	31.12.20	31.12.19
	£	£
Between one and five years	5,038	21,870
	<u>          </u>	<u>          </u>

**18. MOVEMENT IN FUNDS**

A grant was received from the Church Revitalisation trust (Love your neighbour) during the year to assist with the response to the needs of the most vulnerable and marginalised people affected by the COVID-19 crisis within communities in England.

**19. EMPLOYEE BENEFIT OBLIGATIONS**

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £4,442 (2019 - £1,276 ). There were no pension amounts outstanding at the 31st December 2020.

**20. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £2,406 (2019- £5,669)

Included in wages and national insurance during the year were amounts totalling £12,816 (2019- £12,560) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

Fees included in wages, were paid during the year of £nil (2019: £15,000) to Bottletop Holdings Limited, a company of which P. Kemshell and J Harrison are directors, in relation to consultancy services.

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**21. FUNDS HELD AS AGENT**

As at the 31st December 2020 Ground Level held £8,437 (2019- £8,905) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.