

Blackburn Community Church

Report and Accounts

Year ended 31 December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

BLACKBURN COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

WORKING NAME OF THE CHARITY	Community Church Blackburn
ADDRESS FOR CORRESPONDENCE	Wesley Hall Feilden Street Blackburn BB2 1LQ
CHARITY REGISTRATION NUMBER	1041251
GOVERNING DOCUMENT	Declaration of Trust dated 12 September 1994 amended by supplemental deeds in 2001.
TRUSTEES	Angela Shanks (resigned 3 February 2024) Gina Berry - Chair Sylvanus Bowlin Miriam Hamilton Geoffrey Shanks (resigned 3 February 2024)
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Legal and Administrative Details	1
Report of the Trustees	2 - 3
Independent Examiner's Report	4
Receipts and Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Accounts	7

BLACKBURN COMMUNITY CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the Charity

The primary objective of the Trust is the advancement of the Christian religion. This objective is met through the weekly services held locally at the Wesley Hall in Blackburn. The church also supports mission and relief activities in the UK and overseas.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity.

New Trustees are appointed by the existing Trustees.

Review of the Year

Community Church Blackburn (CCB) is a church of around 50 adults and their families. During 2023, the church met in person at Wesley Hall Methodist Church, in members' homes and some meetings were held by Zoom or in a Zoom/in person hybrid mode.

The church continued to employ a full-time pastor however the part time administrator left in Jan 2023 due to other employment and was not replaced.

Kairos Housing (providing accommodation for refugees and asylum seekers) which started as a ministry from Community Church Blackburn and operated within the charitable structure of the church has now become a fully separate charity.

In August 2023 Community Church Blackburn hosted and enabled around 120 young people to attend a week's festival called Newday to hear the good news of Jesus. To assist in this and future years the Trustees agreed it was wise to purchase a professional Marquee as an asset which involved an outlay of £6,679.

Community Church Blackburn has played a significant role over the year in leading church unity and ecumenical initiatives in Blackburn with Darwen.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

Receipts for the year were £69,707 (2022: £88,797) and expenditure was £78,294 (2022: £98,547). As a result the deficit for the year was £8,587 (2022: a deficit of £9,750) and the cash held by the charity decreased by that amount to £133,320. Of this cash £105,003 was held for restricted purposes leaving £28,317 for the charity's day to day activities.

In the second half of the previous year Kairos Housing became a separate charity and, this year, there were almost no transactions for Kairos Housing. As a result this year both income and expenditure have fallen significantly. Ignoring Kairos, income was £69,214 compared with £71,882 in 2022, expenditure was £78,121 compared with £73,279 in 2022, and the deficit was £8,907 compared with £1,397 in 2022. This year the charity spent £6,679 on a marquee; without this exceptional expenditure, this year's deficit would have been £2,228.

Reserves Policy

The Trustees aim to hold unrestricted cash of no less than £24,000, which equates to about 4 month's usual unrestricted expenditure, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end the charity held unrestricted cash of £28,317 and the charity is complying with its reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Gina Berry
Gina Berry (Oct 22, 2024 20:56 GMT+1)

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Gina Berry - Chair

Date: Oct 22, 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BLACKBURN COMMUNITY CHURCH**

I report to the trustees on my examination of the accounts of Blackburn Community Church (the charity) for the year ended 31 December 2023 on pages 5 to 7 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with those records.

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.

Ajay Rajani
Ajay Rajani (Oct 23, 2024 16:09 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 23, 2024

BLACKBURN COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Receipts					
<i>Voluntary receipts</i>					
Gifts and offerings		49,528	1,144	50,673	51,308
Grants		-	474	474	5,506
Gift aid tax recovered		11,919	-	11,919	19,816
		<u>61,448</u>	<u>1,618</u>	<u>63,066</u>	<u>76,629</u>
<i>Other receipts</i>					
Income from events including NewDay		4,475	-	4,475	3,845
Rental income		-	-	-	7,814
Bank interest		539	1,628	2,167	508
Total receipts		<u>66,462</u>	<u>3,246</u>	<u>69,707</u>	<u>88,797</u>
Payments					
<i>Payments in furtherance of the church's objectives</i>					
Premises	2	12,450	-	12,450	17,778
Ministry	3	49,520	173	49,694	61,891
Grants paid	4	4,554	1,585	6,139	15,048
Office and other expenses	5	3,333	-	3,333	3,830
		<u>69,857</u>	<u>1,758</u>	<u>71,615</u>	<u>98,547</u>
Purchase of fixed assets (a marquee)	D	6,679	-	6,679	-
Total payments		<u>76,536</u>	<u>1,758</u>	<u>78,294</u>	<u>98,547</u>
Net receipts/(payments) before transfers		(10,074)	1,487	(8,587)	(9,750)
Transfers between funds		(497)	497	-	-
Net movement in funds		<u>(10,571)</u>	<u>1,984</u>	<u>(8,587)</u>	<u>(9,750)</u>
Cash funds at 1 January		38,888	103,019	141,907	151,657
Cash funds at 31 December	A	<u>28,317</u>	<u>105,003</u>	<u>133,320</u>	<u>141,907</u>

The notes on page 7 form part of these accounts.

BLACKBURN COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
A Cash funds				
Cash at bank	28,317	105,003	133,320	141,907
	<u>28,317</u>	<u>105,003</u>	<u>133,320</u>	<u>141,907</u>
B Other monetary assets				
Gift aid due	413	-	413	894
	<u>413</u>	<u>-</u>	<u>413</u>	<u>894</u>
C Liabilities				
Accounts preparation and examination fees	1,116	-	1,116	1,080
Payroll creditors	455	-	455	555
	<u>1,571</u>	<u>-</u>	<u>1,571</u>	<u>1,635</u>
D Assets retained for charity's own use				
		Fund to which asset belongs	Cost	Current Value
Marquee tent purchased in 2023		Unrestricted	<u>6,679</u>	<u>5,900</u>

The current value of the marquee has been estimated by the trustees. The charity also owns and insures some other items of moveable equipment used in its meetings. These assets belong to unrestricted funds and the market value of these assets at the year end is not significant.

The accounts were approved by the trustees and signed on their behalf by:

Gina Berry
Gina Berry (Oct 22, 2024 20:56 GMT+1)

Gina Berry - Chair

Oct 22, 2024

Date

The notes on page 7 form part of these accounts.

BLACKBURN COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	General Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
2 Premises				
Rent	10,197	-	10,197	9,203
Building upkeep, maintenance and utilities	-	-	-	6,159
Equipment	1,572	-	1,572	1,809
Insurance	680	-	680	607
	<u>12,450</u>	<u>-</u>	<u>12,450</u>	<u>17,778</u>
3 Ministry				
Employment costs	29,670	173	29,843	46,822
Staff expenses including travel	632	-	632	617
Children's and youth work including New Day event	11,068	-	11,068	8,161
Training	1,875	-	1,875	1,325
Outreach	1,972	-	1,972	540
Website and internet	909	-	909	1,071
Worship and PA costs	1,130	-	1,130	2,060
Gifts to visiting speakers	435	-	435	290
Other meeting costs including catering	1,829	-	1,829	1,005
	<u>49,520</u>	<u>173</u>	<u>49,694</u>	<u>61,891</u>

This year's employment costs relate to the church minister. The previous year's employment costs also included the church minister's wife (who was employed as church administrator) and a facilitator for the Kairos Housing project; the employment of both of these individuals ended in December 2022.

4 Grants paid

Grants to Kairos Housing after it became an independent charity	-	-	-	6,860
Other grants made to help relieve poverty	2,143	1,585	3,728	4,159
Gifts to support UK and overseas mission	2,411	-	2,411	4,029
	<u>4,554</u>	<u>1,585</u>	<u>6,139</u>	<u>15,048</u>

5 Office and other expenses

Independent examiner's fee for preparing and examining the accounts	1,080	-	1,080	1,050
Other professional services	1,093	-	1,093	752
Other costs	1,160	-	1,160	2,027
	<u>3,333</u>	<u>-</u>	<u>3,333</u>	<u>3,830</u>

6 Restricted funds

	At 1.1.23 £	Receipts £	Payments £	Transfers £	At 31.12.23 £
Building fund	103,019	1,628	-	357	105,003
Kairos housing fund	-	493	(173)	(320)	-
Turkey earthquake fund	-	1,125	(1,585)	460	-
	<u>103,019</u>	<u>3,246</u>	<u>(1,758)</u>	<u>497</u>	<u>105,003</u>

The restricted **Building fund** was created from donations given to help the charity secure suitable premises.

The restricted **Kairos housing fund** has been created from donations and grants received towards providing housing for asylum seekers and refugees. This year's transfer from the fund returns a loan received last year from unrestricted funds so that this fund wasn't in deficit on 31 December 2022.

The restricted **Turkey earthquake fund** was created from donations received to help those affected by the earthquake in Turkey.