

COMPANY REGISTRATION NUMBER 05289119

**THE COMMUNITY CHURCH IN THE NORTH-WEST
OF ENGLAND**

FINANCIAL STATEMENTS

31 MARCH 2023

Charity Number 1107226

D SMITH ASSOCIATES LTD

14 Yellow House Lane
Southport
Merseyside
PR8 1ER

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

| | |
|------------------------------------|--|
| Registered charity name | The Community Church in the North-West of England |
| Charity number | 1107226 |
| Company registration number | 05289119 |
| Principal office | The Family Life Centre Ash Street Southport Merseyside PR8 6JH |
| Registered office | The Family Life Centre Ash Street Southport Merseyside PR8 6JH |
| Trustees | Mr G M Grice (Chairperson) Mr D C Gregg C B Charnock J Sutton-Smith |
| Secretary | D Gregg |
| Independent examiner | D Smith Associates Ltd 14 Yellow House Lane Southport Merseyside PR8 1ER |
| Bankers | Cafcash Limited Kings Hill West Malling Kent ME19 4TA |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Mr G M Grice (Chairperson)

Mr D C Gregg

C B Charnock

M Pratt

D M Raynor

J Sutton-Smith

M Pratt retired as a trustee on 31 March 2023.

D M Raynor retired as a trustee on 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

The Church was established under a trust deed dated 26 September 1984 as The Southport Community Church. This trust deed was superseded by a revised deed dated 15 April 1996 under the name of The Community Church in Southport & West Lancashire (1057579).

In order to deal with expanding work and operation the new charitable trust has been opened "The Community Church in the North West of England" (1107226).

During the year there have been no changes made to the Trust Deed.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

ORGANISATION

a) The Community Church is not an independent organisation but part of a network of churches in the UK and abroad known as "Ministries Without Borders". Support, guidance and oversight remains through our apostle Keri Jones who leads this grouping of churches and ministries. There is no legal or financial obligation to be a part of this network.

Locally, the church is led by elders - David Gregg, Geoffrey Grice and Mike Rothwell - appointed and recognised by our apostle Keri Jones

Other departments of the church are led by gifted volunteer members of the congregation who in turn report to the leadership team. Various people head up areas of service like children's and youth work, hospitality, welcome teams and stewarding. All those working and serving in areas of children, youth and vulnerable adults are church members and have either been DBS checked or are in the process of being checked where appropriate.

b)) The church meets weekly on Sunday mornings at The Family Life Centre Southport and then midweek the church gathers in smaller gatherings called 'connect groups' around the region. The administration of the church activities is based at The Family Life Centre. In this base Amanda Carr is our Administrative Director (full-time), Paul Ashcroft- Site Caretaker(full-time), Alison Rothwell -Conference Co-ordinator / Administrative Assistant (Part-time), Bonnie Pickett works part-time overseeing Playaways (Our Parent toddler group) and Sunday School.. Harry Pickett is on staff as our student/young adults worker /co-ordinator of grants and media oversight.

c) The church has a membership of approximately 130 adults and children.

TRUSTEES TRAINING AND DEVELOPMENT

When there is a need to add to the number of trustees the following steps are taken:-

Prospective trustees are approached about the possibility and then the expectations, responsibilities and liabilities are explained. This is accompanied with the booklet from the Charity Commission giving detailed explanation about these matters.

During the duration of Trusteeship, there is a distribution of any relevant literature to trustees that the church receives from the charity commission. If there were any relevant seminars we become aware of, that would benefit the organisation, then we would resource the trustee to attend on our behalf - giving feedback upon their return.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

The object of the Community Church is to fulfill the aims and objectives contained in the Declaration of Trust and primarily include:

- a) To advance the Christian Faith in accordance with the Statement of Beliefs appearing in the Schedule contained within the Trust document. This activity is carried out in the County of Merseyside and in other parts of the United Kingdom or the world, as the Trustees may from time to time think fit.
- b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve distress caused thereby.
- c) To promote and fulfill such charitable purposes beneficial to the community.

ACHIEVEMENTS AND PERFORMANCE

Public benefit and progress

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship a part of The Community Church and to the wider community

The following details some of the actions and achievements that have taken place during this year to fulfill the objects of the trust.

The Family Life Centre continues to serve as a focal point for many of our midweek activities.

The following are some of the activities that have taken place at The Family Life Centre during the period of this report:

Counselling - Community Events - Funerals - Alpha Courses
Youth Club - Kids' Events - Senior Citizens Events - Life Groups
Social Gatherings - Evangelism Training - Connect Group gatherings
Healing Rooms - Hospitality - Leadership Training - Ministers Meetings Weddings - Membership courses - Conferences - Concerts
Ministries meetings - Workshop and Training Courses - Sublets
Worship Events - Teaching and Equipment - Prayer & Praise Meetings

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

Supplementary information to the above list and additional activities undertaken to further support the aims of the Trust

- i. As planned last year, Keri Jones came to extend the eldership to 3, by praying for Mike Rothwell. In addition David Raynor and Mike Pratt both stepped down from being trustees in the church and Harry Pickett, Mike and Ali Rothwell all became trustees.
- ii. As the country exited the "Covid period" with all its restrictions, the church returned to its regular cycle of meetings and the conference centre started to once again promote availability for hire after 2 barren years.
- iii. For the first 6 months of this period of reporting the church continued to 'live-stream' Sunday morning celebrations as there still appeared to be an audience wanting this provision. Following this, we moved to recording the meeting and putting the Sunday sermon, and edited highlights out on our YouTube channel 'The Community Church Online'. Technical difficulties with the broadband and an inability to create a realistic sound from our worship were major factors in this decision.
- iv. We are in the process of developing a new look website, for launch in the Autumn of 2023, thanks in particular to the work of Toby Essex - a former intern in the church who is using his I.T. skills to create this
- v. The Youtube channel for the church - The Community Church online - remains a popular resource for people to keep in touch with all that we are continuing to do. Content continues to include our Sunday gatherings, 'Testaminutes', thoughts for the day, praise and worship items and other interviews and stories. In addition, there are a number of teaching videos and links to other helpful resources.
- vi. We have continued to promote through our social media, other initiatives and developments in our related churches and Christian organisations. We trust it helps the church maintain a world focus and keep in touch, with what God has been doing in our related churches. With this in mind we encouraged members of the church to attend "World Watch" a conference hosted by Ministries Without Borders at All Nations Church in Cardiff. Here people had opportunity to hear about the work in Ukraine, Canada, USA, India, Cuba and the U.K. We subsidised a minibus and had 27 people attend.
- vii. In-person Sunday Celebrations and Praise & Prayer gatherings took place throughout the year. In the Summer months we operated an all age family serve we called 'Café Church'. Shorter meetings sat around tables with refreshments, cake, worship and inspiring messages – these were well received in the August 'holiday season'
- viii. The cost of living and inflation rose dramatically during the second half of the year with inflation hitting 11.2% by October 2022. In the light of the pressure on people we took up another special offering - especially so that we would have a 'Help Fund' of available cash to give some instant help to those who found themselves in need. A total of £9,000 was raised and a team of 3 people Graham Burke, Lynn Rose and Miriam Smith oversee the applications for help and the distribution of funds
- ix. During Covid there was a limited income from hiring out The Family Life Centre, however we became eligible for a special Covid recovery grant that enabled us to sign up for a conference venue finder website. Alison Rothwell is evaluating its benefit and whether we should repeat in the next financial year.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

- x. The same Covid recovery grant also provided a significant amount of funds that enabled the church to purchase new signs that promote the FLC as a conference venue and let people know that the Community Church meet at the site - a great bonus! This helped fulfil what was a hope 20 years ago when we laid electrical cable to the corner of the Family Life Centre site in preparation for us having good roadside signage to the building
- xi. During the year we were able to put outside electrical sockets on the perimeter walls - this in turn created an opportunity to light the signage and Christmas trees we have on site and provide easy access electric points for when we host events in the carpark e.g. Family Fun Day.
- xii. Playaways - our weekly parent and toddler group - ran throughout the year and created some additional events 'Coffee & Colouring' for parents to take advantage of during the holidays with their young children.
- xiii. At Edge Hill University we were able to attend the Freshers Fair event and establish contact with the students - seeing many come through to visit the church and be involved in Blueprints our student group headed up Harry Pickett.
- xiv. One of the new initiatives we did for the students / Ormskirk area was to host a Sunday evening series of outreach events at The Nordico Lounge - a local bar/restaurant in the town centre. We provided free cake, guests were bought a drink and shared in games, fun, karaoke, as well as hearing inspiring messages and worship.
- xv. During the year the student work here and at Kings Church Lancaster joined together helping to forge new relationships.
- xvi. The Church in Southport hosted a national ladies day at The Family Life Centre on behalf of Ministries Without Borders
- xvii. During the year we have been following a specific teaching series as directed by our Apostle Keri Jones. The topics have included the Hebrew 6 foundations, the Gifts of the Spirit, The fruit of the Spirit, Eternal Judgement and looking at the Ephesian 4 ministries. During this time, we were blessed to be able to arrange for a wide range of ministries to visit the Church and be teaching in the church including Arne Skagen (Norway), David & Debora Lyon, Keri Jones, James Aubrey, David Shutt, Matthew Ling, and Richard Jones
- xviii. The Church Suite programme has now become a significant part of our church administration .. we use it to book events and for our internal communication. In addition, Quick Books has been installed as our accounting package as planned last year.
- xix. The Family Life Centre building is a blessing but requires a great deal of attention. A further application to the Heritage Lottery Fund will be made to secure funding to prevent the destruction of the historic fabric of the building - this has taken way longer than had been anticipated and will be a 2024 initiative.
- xx. In June we were able to host for 2 weeks a mission team from Youth With A Mission (YWAM). During this time they were able to proclaim the gospel on the streets in the town centre, door knocking, visiting Edge Hill and other secondary schools in the area. They hosted an gospel evening and were key to helping deliver a successful Family Funday where over 400 people came and enjoyed fun and games around the church facilities - all for free

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

xxi. Another evangelistic event hosted was our December 'Breakfast with Santa'. Keith & Mel Whittaker helped co-ordinate a superb team of helpers (many from Edge Hill University) and deliver an excellent morning where food, fun and faith were shared together with a packed house!

xxii. During the year a very successful workday was held to decorate and do some maintenance work on the premises - with many areas being painted, cleaned and items repaired. In addition, we have had 4 areas of the church re-pointed helping to prevent further water ingress.

xxiii. In the financial realm we have purchased a contactless payment system - and will review whether it adds value and helps us be more efficient in administration.

xxiv. We received a backdrop for our main Meeting Place venue and installed it, helping to provide much needed storage space in the venue on the main floor and on the platform. We will monitor its effectiveness and appearance over the coming months.

FINANCIAL REVIEW

The need for reserves

There are a variety of reasons as to why the charity requires financial reserves.

1. As the Community Church owns a building facility - The Family Life Centre - there is a need to accumulate a fund that will contribute towards the ongoing repair, restoration and refurbishment of the Family Life Centre. Even at the completion of the phased approach these works, there will still be a need for an accumulation of funds for ongoing repairs.
2. The Church wants to reach out into other areas of our region. As a result, funds will be required to support the promotion, development and provide the necessary infrastructure for the work of future congregations / evangelistic initiatives.
3. In furthering the aims of the trust there may well be a need to purchase other facilities and resources and our desire to avoid loans and debt wherever possible

Level of Reserves

On an ongoing basis the charity aims to have a minimum of one month anticipated expenditure in hand (this amounts to around £13,500 per month). The roof and fabric of the building will require significant sums over the course of time. A full schedule of works will be developed for the building but there may at times be need for large amounts to repair and restore areas of this grade two listed building. Items that will need attending include Phase 2 roof repairs / window replacement / interior decoration / drainage and stonework restoration.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

Maintaining Reserves

In anticipation of building demands, a set amount of income is set aside into reserves each month for building repairs and restoration. The charity will also aim to set aside finance to enable the support of people and projects where necessary in the furtherance of the trust aims.

Monitoring and Review

Through the administrator and treasurer, funds will be monitored and should there ever be an excessive amount of money being held it will be brought to the attention of the Trustees who will decide on any use of the available funds.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

FURTHER PLANS FOR 2023 - 2024

1. Launch an internship programme in the church for 2023/24 this will require taking offering for internship
2. Look to focus our teaching in the Summer on 'the person of the Holy Spirit' /in Autumn on 'Mission and witness'
3. In 2024 we will look to revisit life groups...making them invitational opportunities to be engaged and involved with Church and faith
4. We will look to welcome back the YWAM team in November and another team in the Summer of 2024
5. Our aim will be to widen the use of Alpha using one to ones / at Edge Hill and at the FLC
6. Look to develop a leadership development programme in 2024
7. We want to see a numerical growth of student work in particular we will attend students fresher fair, host outreach and worship events in particular in October/November and February /March 2024. In addition, we will encourage students and the church to be at One Voice - a MWB gathering - at A.N.C Cardiff in August and be involved at a young adults event planned for February 2024
8. We will look to develop a leadership development programme in 2024
9. We will explore the possibility of a mission trip in 2023/24 looking to Romania, Zambia or the Philippines - helping us keep a World Focus
10. We will launch a new Community Church website in the Autumn 2023
11. We will look to host events that provide people for fellowship, fun, share food and hear about faith

INDEPENDENT EXAMINER

D Smith Associates Ltd has been re-appointed as independent examiner for the ensuing year.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

TRUSTEES ANNUAL REPORT *(continued)*

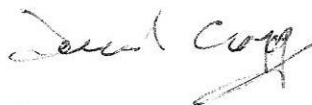
YEAR ENDED 31 MARCH 2023

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Registered office:
The Family Life Centre
Ash Street
Southport
Merseyside
PR8 6JH

Signed on behalf of the trustees



D Gregg
Trustee

.....

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

YEAR ENDED 31 MARCH 2023

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 13 to 19.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the Community Church in the North-West of England for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

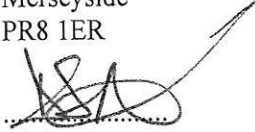
THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND *(continued)*

YEAR ENDED 31 MARCH 2023

D Smith Associates Ltd
Independent examiner

14 Yellow House Lane
Southport
Merseyside
PR8 1ER



THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| INCOMING RESOURCES | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 229,777 | 21,317 | 251,094 | 285,349 |
| Activities for generating funds | 3 | 1,761 | — | 1,761 | 2,433 |
| Investment income | 4 | 35,012 | — | 35,012 | 15,575 |
| TOTAL INCOMING RESOURCES | | <u>266,550</u> | <u>21,317</u> | <u>287,867</u> | <u>303,357</u> |
| RESOURCES EXPENDED | | | | | |
| Charitable activities | 5/6 | (198,623) | (22,849) | (221,472) | (207,370) |
| Governance costs | 7 | (61,373) | — | (61,373) | (79,565) |
| Other resources expended | 8 | 1,282 | — | 1,282 | 426 |
| TOTAL RESOURCES EXPENDED | | <u>(258,714)</u> | <u>(22,849)</u> | <u>(281,563)</u> | <u>(286,509)</u> |
| NET INCOMING RESOURCES FOR THE YEAR/NET INCOME FOR THE YEAR | | | | | |
| | 9 | 7,836 | (1,532) | 6,304 | 16,848 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>730,407</u> | <u>27,957</u> | <u>758,364</u> | <u>741,516</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>738,243</u> | <u>26,425</u> | <u>764,668</u> | <u>758,364</u> |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 19 form part of these financial statements.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

BALANCE SHEET

31 MARCH 2023

| | Note | 2023 £ | 2022 £ |
|---|------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible assets | 12 | 690,065 | 681,041 |
| CURRENT ASSETS | | | |
| Debtors | 13 | 11,513 | 6,210 |
| Cash at bank | | 72,104 | 76,286 |
| | | 83,617 | 82,496 |
| CREDITORS: Amounts falling due within one year | 14 | (9,014) | (5,173) |
| NET CURRENT ASSETS | | 74,603 | 77,323 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 764,668 | 758,364 |
| NET ASSETS | | 764,668 | 758,364 |
| FUNDS | | | |
| Restricted income funds | 15 | 26,425 | 27,957 |
| Unrestricted income funds | 16 | 738,243 | 730,407 |
| TOTAL FUNDS | | 764,668 | 758,364 |

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

.....
Mr G M Grice (Chairperson)

.....
Mr D C Gregg

Company Registration Number: 05289119

The notes on pages 15 to 19 form part of these financial statements.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Consolidation

In the opinion of the members of the committee, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Charities Act 2011 not to prepare group accounts.

The directors do not consider the cost of preparing consolidated accounts justifiable and note 9 provides adequate details relating to the nature of the trading subsidiary.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---------------------|---------------|
| Fixtures & Fittings | - 25% on cost |
| Buildings | - 2% on cost |

2. VOLUNTARY INCOME

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Donations | | | | |
| Donations | 473 | — | 473 | 499 |
| Income tax recoverable on gift aid | 26,515 | 2,219 | 28,734 | 25,851 |
| Tithes and offerings | 194,258 | — | 194,258 | 175,226 |
| Special Collections | — | 19,098 | 19,098 | 13,119 |
| Grants receivable | | | | |
| Grants receivable | 8,531 | — | 8,531 | 65,070 |
| HMRC Job Retention Scheme | — | — | — | 5,584 |
| | <u>229,777</u> | <u>21,317</u> | <u>251,094</u> | <u>285,349</u> |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted Funds | Total Funds 2023 | Total Funds 2022 |
|-------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tapes, vending machines etc.. | 1,761 | 1,761 | 2,433 |

4. INVESTMENT INCOME

| | Unrestricted Funds | Total Funds 2023 | Total Funds 2022 |
|--------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Bank interest receivable | 406 | 406 | 12 |
| Rents receivable | 6,720 | 6,720 | 6,300 |
| Family Life Centre | 27,886 | 27,886 | 9,263 |
| | <u>35,012</u> | <u>35,012</u> | <u>15,575</u> |

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 | Total Funds 2022 |
|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Charitable activity | 146,540 | 12,516 | 159,056 | 167,043 |
| Support costs | 52,083 | 10,333 | 62,416 | 40,327 |
| | <u>198,623</u> | <u>22,849</u> | <u>221,472</u> | <u>207,370</u> |

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities undertaken directly | Support costs | Total Funds 2023 | Total Funds 2022 |
|---------------------|--------------------------------------|------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Charitable activity | <u>159,056</u> | <u>62,416</u> | <u>221,472</u> | <u>207,370</u> |

7. GOVERNANCE COSTS

| | Unrestricted Funds | Total Funds 2023 | Total Funds 2022 |
|-----------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Trustees Remuneration | 43,544 | 43,544 | 44,599 |
| Employer's NIC | 5,005 | 5,005 | 4,672 |
| Audit fees | 1,200 | 1,200 | 1,200 |
| Interest payable | 157 | 157 | 201 |
| Depreciation | — | — | 18,327 |
| Management fees | 11,467 | 11,467 | 10,566 |
| | <u>61,373</u> | <u>61,373</u> | <u>79,565</u> |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

8. OTHER RESOURCES EXPENDED

| | Unrestricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|----------------------------|--------------------------|--------------------------|
| Losses on disposal of tangible fixed assets for charity's own use | (1,282) | (1,282) | (426) |

9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

| | 2023 £ | 2022 £ |
|-----------------------------|-----------|-----------|
| Staff pension contributions | 4,184 | 3,978 |
| Depreciation | — | 18,327 |
| Auditors' fees | 1,200 | 1,200 |

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 135,783 | 138,544 |
| Social security costs | 8,189 | 8,342 |
| Other pension costs | 4,184 | 3,978 |
| | <u>148,156</u> | <u>150,864</u> |

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | 2023 No | 2022 No |
|--------------------------------|------------|------------|
| Number of administrative staff | 6 | 6 |
| Number of trustees | 1 | 1 |
| | <u>7</u> | <u>7</u> |

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

11. TRUSTEES' REMUNERATION

During the year, the following Trustees of the charity, received payments in recognition of their service to the Trust and to cover Trust related expenses incurred in an Eldership capacity.

D Gregg £43,544

The payments were approved by a sub-committee of Trustees. None of the above trustees sit on this sub-committee.

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

12. TANGIBLE FIXED ASSETS

| | Plant and machinery etc. £ |
|-------------------------|-------------------------------|
| COST | |
| At 1 April 2022 | 915,708 |
| Additions | 9,289 |
| Disposals | (901) |
| At 31 March 2023 | <u>924,096</u> |
| DEPRECIATION | |
| At 1 April 2022 | 234,667 |
| On disposals | (636) |
| At 31 March 2023 | <u>234,031</u> |
| NET BOOK VALUE | |
| At 31 March 2023 | <u>690,065</u> |
| At 31 March 2022 | <u>681,041</u> |

13. DEBTORS

| | 2023 £ | 2022 £ |
|------------------------|---------------|--------------|
| Income tax recoverable | 5,960 | 4,201 |
| Other debtors | 5,101 | 1,557 |
| Prepayments | 452 | 452 |
| | <u>11,513</u> | <u>6,210</u> |

14. CREDITORS: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|--------------------------|--------------|--------------|
| PAYE and social security | 3,666 | 3,115 |
| Other creditors | 5,348 | 2,058 |
| | <u>9,014</u> | <u>5,173</u> |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

15. RESTRICTED INCOME FUNDS

| | Balance at 1 Apr 2022 £ | Incoming resources £ | Outgoing resources £ | Balance at 31 Mar 2023 £ |
|----------------------------------|-------------------------------|----------------------------|----------------------------|--------------------------------|
| Equipment Fund | 1,660 | — | — | 1,660 |
| Building Repair & Maintenance | 9,013 | — | (9,013) | — |
| Special Collections Fund | 15,965 | 21,317 | (12,517) | 24,765 |
| Heritage Lottery Fund | 1,319 | — | (1,319) | — |
| | <u>27,957</u> | <u>21,317</u> | <u>(22,849)</u> | <u>26,425</u> |

16. UNRESTRICTED INCOME FUNDS

| | Balance at 1 Apr 2022 £ | Incoming resources £ | Outgoing resources £ | Balance at 31 Mar 2023 £ |
|---------------|-------------------------------|----------------------------|----------------------------|--------------------------------|
| General Funds | <u>730,407</u> | <u>266,551</u> | <u>(258,715)</u> | <u>738,243</u> |

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Net current assets £ | Total £ |
|-------------------------------|----------------------------|---------------|
| Restricted Income Funds: | | |
| Building Repair & Maintenance | 24,765 | 24,765 |
| Total Funds | <u>24,765</u> | <u>24,765</u> |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND
MANAGEMENT INFORMATION
YEAR ENDED 31 MARCH 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 11 to 12.**

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

| | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| INCOMING RESOURCES | | |
| VOLUNTARY INCOME | | |
| Donations | 473 | 499 |
| Income tax recoverable on gift aid | 28,733 | 25,851 |
| Tithes and offerings | 194,258 | 175,226 |
| Special Collections | 19,098 | 13,119 |
| Grants receivable | 8,531 | 65,070 |
| HMRC Job Retention Scheme | — | 5,584 |
| | <u>251,093</u> | <u>285,349</u> |
| ACTIVITIES FOR GENERATING FUNDS | | |
| Tapes, vending machines etc.. | 1,761 | 2,433 |
| INVESTMENT INCOME | | |
| Bank interest receivable | 406 | 12 |
| Rents receivable | 6,720 | 6,300 |
| Family Life Centre | 27,886 | 9,263 |
| | <u>35,012</u> | <u>15,575</u> |
| TOTAL INCOMING RESOURCES | <u>287,866</u> | <u>303,357</u> |
| RESOURCES EXPENDED | | |
| CHARITABLE ACTIVITIES | | |
| Staff costs - Wages & Salaries | 92,239 | 93,945 |
| Staff costs - Employer's NIC | 3,185 | 3,670 |
| Staff costs - Pension costs | 4,184 | 3,978 |
| Establishment - Rates & Water | 909 | 995 |
| Establishment - Light & heat | 21,494 | 9,808 |
| Establishment - Repairs & maintenance | 23,603 | 11,707 |
| Establishment - Insurance | 6,684 | 8,738 |
| Establishment - Other | 6,437 | 5,416 |
| Office expenses - Telephone | 3,289 | 3,663 |
| Speaker expenses | 4,936 | 1,950 |
| Gifts | 47,839 | 55,297 |
| Impact Team | 6,113 | 7,158 |
| Training and equipment | 560 | 1,045 |
| | <u>221,472</u> | <u>207,370</u> |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| GOVERNANCE COSTS | | |
| Trustees Remuneration | 43,544 | 44,599 |
| Employer's NIC | 5,004 | 4,672 |
| Audit fees | 1,200 | 1,200 |
| Interest payable | 157 | 201 |
| Depreciation | — | 18,327 |
| Management fees | 11,467 | 10,566 |
| | <u>61,372</u> | <u>79,565</u> |
| OTHER RESOURCES EXPENDED | | |
| Losses on disposal of tangible fixed assets for charity's own use | (1,282) | (426) |
| | <u>281,562</u> | <u>286,509</u> |
| TOTAL RESOURCES EXPENDED | | |
| | <u>6,304</u> | <u>16,848</u> |
| NET INCOMING RESOURCES FOR THE YEAR | | |

THE COMMUNITY CHURCH IN THE NORTH-WEST OF ENGLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

| | 2023 | 2022 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| CHARITABLE ACTIVITIES | | |
| Charitable activity | | |
| <i>Activities undertaken directly</i> | | |
| Staff costs - Wages & Salaries | 92,239 | 93,945 |
| Staff costs - Employer's NIC | 3,185 | 3,670 |
| Staff costs - Pension costs | 4,184 | 3,978 |
| Speaker expenses | 4,936 | 1,950 |
| Gifts | 47,839 | 55,297 |
| Impact Team | 6,113 | 7,158 |
| Training and equipment | 560 | 1,045 |
| | <u>159,056</u> | <u>167,043</u> |
| <i>Support costs</i> | | |
| Establishment - Rates & Water | 909 | 995 |
| Establishment - Light & heat | 21,494 | 9,808 |
| Establishment - Repairs & maintenance | 23,603 | 11,707 |
| Establishment - Insurance | 6,684 | 8,738 |
| Establishment - Other | 6,437 | 5,416 |
| Office expenses - Telephone | 3,289 | 3,663 |
| | <u>62,416</u> | <u>40,327</u> |
| | <u>221,472</u> | <u>207,370</u> |
| | <u>221,472</u> | <u>207,370</u> |