

THE CONNECTION CHURCH

England & Wales · Charity number 1111840

Details

| | |
|-------------|---|
| Other names | NORTH WEST CHURCH INTERNATIONAL NORTHWICH, NORTH WEST CHURCH INTERNATIONAL, NWC I |
| Status | Registered |
| Legal form | Other |
| Registered | 2005-10-26 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 33 Stones Manor Lane Hartford Northwich CW8 1NU |
| Phone | 07410448224 |
| Email | connectionchurchoffice@gmail.com |
| Website | www.theconnectionchurch.org.uk |

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO AND IN PARTICULAR IN GREATER NORTHWICH AND IN SUCH 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 THE DISTRESS CAUSED THEREBY IN THE SAID GREATER NORTHWICH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (C) THE ADVANCEMENT OF EDUCATION (D) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAID GREATER NORTHWICH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: To advance the Christian faith, relieve persons who are in conditions of need or hardship, advancement of education, promotion of charitable purposes to the benefit of the Northwich community. All in accordance with the statement of beliefs appearing in the schedule hereto, in particular to the greater Northwich surrounding areas and such other parts of the United Kingdom and the world.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GREATER NORTHWICH
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £69,533 | £69,757 | - | - |
| 2024-03-31 | £57,086 | £61,901 | - | - |
| 2023-03-31 | £61,655 | £65,158 | - | - |
| 2022-03-31 | £53,336 | £60,265 | - | - |
| 2021-03-31 | £77,263 | £58,233 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------|-------|------------|
| Andrew Crawford | Chair | 2019-02-17 |
| David Samuel Bouckley | | 2024-07-07 |
| MICHAEL MOORE | | |

THE CONNECTION CHURCH

England & Wales - Charity number 1111840

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
THE CONNECTION CHURCH

M. D. Coxe and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

THE CONNECTION CHURCH

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FOR THE YEAR ENDED 31ST MARCH 2025

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THE CONNECTION CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. 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

The following is a summary of the purpose of the charity as set out in the governing document.

The objectives of the Trust are:-

- a) To advance the Christian Faith in accordance with the Statement of Beliefs appearing in the schedule, and in particular in the Greater Northwich area and in such 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 condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Greater Northwich area and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) The advance of Christian Education in the understanding of the Bible.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said Greater Northwich area and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a minimum level equivalent to three months expenditure, although the trustees are hoping to build the charity funds to a substantial level.

The Charity's financial year runs concurrently with the financial year end as set by HMRC.

The Charity had a deficit of £141 as shown in the statement of Financial Activities on page 12 of the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

There have been no changes to the Structure, Governance and Management, since the last annual report.

- a) The nature of the governing document is a 'Trust Deed', in compliance with the Charities Act 1993.
- b) The Connection Church is a registered Charity. Charity Number 1111840.
- c) The Connection Church has been resolved to constitute a Trust in accordance with the rule stipulated by the Charities Commission of England and Wales, for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objectives stated in the Deed.
Appointment of Trustees: A New Trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the Chairman of the meeting and such records shall be conclusive evidence of his appointment. (see copy of the Declaration of Trust)
- d) Mr David Bouckley was nominated as a trustee on the 7th July 2024. He will be brought on in 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1111840

Principal address

33 Stones Manor Lane
Hartford
Northwich
Cheshire
CW8 1NU

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Trustees

A Crawford

M Moore

S Ranftler

D Bouckley (appointed 7.7.24)

Independent Examiner

M. D. Coxe and Co. Limited

Chartered Accountants

25 Grosvenor Road

Wrexham

LL11 1BT

THE CONNECTION CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Achievement report for 2024-2025

The year 2024-2025 was a busy year of outreach and mission into the community. As a charity have been active in the community and seen growth in the number of people who attend the Church. We have seen a new wave of volunteers in different areas, which has seen a positive impact in the community through the lives of those that have been touched by the activities of the charity.

We also felt to get more involved in Global Missions this year and took an number of people to Europe and Africa on Mission trips.

A challenge continues to be the availability of a permanent venue to use as a base from which to run our meetings and operate our community work. Having said that we have been involved in the community in various ways.

This is a brief overview of what we as The Connection Church have undertaken, and continue to be involved in.

Overview of accomplishments and current ongoing involvement:

As a Church we continue to place an emphasis on leadership development, personal growth and discipleship through the training, equipping and establishment of exciting new Connect Groups (small group meeting). This incorporates all areas of community, including both young and old as well as the vulnerable.

- In 2024 we continued our "Churches Together" initiative with another local Church, The Stronghold Church. We have decided to partner and work together in joint outreach projects in the community and every couple of months to hold combine Sunday services.
- We started the year with a 24hour Prayer and Worship time together with the Stronghold in a local school hall. This was a very powerful time, very fruitful and beneficial to the community in bringing the churches together.
- In April we again joined together with The Stronghold Church and other churches in our continued effort to bring greater unity among churches in the area by working together on mission and discipleship. We hired out the Grange School Theatre for the combined joint outreach service, "Churches Together", with guest speaker Pastor Grant Crawford from South Africa. The impact of that weekend has been significant for the area and impacted many lives.
- On the 8th to 11th May we took a group to the NCMi Euro Equip. This was a mission in Holland, Utrecht, with churches from all over Europe, the USA and Africa joining in.
- During the year we also had various Ministries, both local and international, visiting speakers to the local church, giving training, input and leadership development. These meetings were done in person and over the Zoom platform which meant we were able to access speakers from different partnering churches around the world.
- During the summer holidays we took two groups from Connection Church into Winsford and Liverpool to pray for and encourage local churches there.
- September to December was a very busy period of out reach and mission. Starting with a guest speaker, Dr P Vercueil who spoke at our community men's event and "Churches Together" event, this was hugely impactful.
- This was followed by a mission trip to Rwanda in October, and Connection Church hosted another "Churches Together" event with a guest speaker and church planter from the USA, Pastor Steve Sudworth.
- In October we took our leaders to the NCMi Leadership training time in Crawley, this was a time for Equipping, Training, Teaching and Mission.
- We continued to support a missionary couple in Kyrgyzstan, Our plan is to send a team to encourage them later in the year. We used our local Church Ministry Funds to support them.
- As a Church we also partner with Every Nation, an International Church Planting and Discipleship movement and family of Churches. We continued with our 11 enrolled students in their Leadership 215 course. This is an online Theological Training Bible School, which aims towards a Certificate or Degree in Theology. It's been exciting to see the growth in our students. Our students have done well in their progress, and we now have two students that have now Completed the Course.
- Other activities this year to name a few. We hosted a Marriage Course, and Two Men's and Women's events. These proved to be really successful and much needed in the community and we have been asked to continue with them next year. Funding from donations enabled us to put on these events.
- Our goals and activities for 2024 are much the same as last year. That is to increase our influence in helping all people to be more effective in their role in society. This will be in the workplace, schools and in homes. We aim to get involved with the youth and vulnerable in the local community. Much of our volunteering has been geared around helping the community.
- We have continued with a number of Connect Groups, these are discipleship groups, where equipping, empowering and mentoring takes place, increasing our reach, impact, influence and support in the community.
- Much of our resources come from donations and gifts, this has to cover the rental of space, as well as the funding of the work into our various projects. Much fiscal wisdom has to be exercised over the limited resources for their use and distribution.

THE CONNECTION CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

Our long-term goal and this is still in place, is to provide a facility for the greater community to meet in and interact. This would take the form of a meeting place that is friendly and inviting and would be open to the community at large, seven days a week. The Connection Venue would include a Coffee Shop, Reading Room, Conference facility, Youth Facility, as well as provision for mothers with infants to interact, socialize and receive guidance and support, a Home Schoolers venue to facilitate educational group activities. This facility will also be a Life Skills Training and Youth Centre. The facility should cater for all ages.

We are currently using the Barnton School Hall facility on weekends.

Our main goal is to be able to preach the Gospel of Jesus Christ and through this Gospel of Grace to allow love and forgiveness to impact and influence all areas of our community.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent'
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements,
- And prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (issued in March 2005).

The Trustees confirm that they have had regard to the Charity Commissions guidance on public benefit.

Approved by order of the board of trustees on 15th January 2026 and signed on its behalf by:

A Crawford - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CONNECTION CHURCH

Independent examiner's report to the trustees of The Connection Church

I report to the charity trustees on my examination of the accounts of The Connection Church (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Joanne Evans FCCA ACA

M. D. Coxe and Co. Limited
Chartered Accountants
25 Grosvenor Road
Wrexham
LL11 1BT

19th January 2026

THE CONNECTION CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 69,529 | - | 69,529 | 57,076 |
| Investment income | 3 | 4 | - | 4 | 10 |
| Other income | | - | - | - | 450 |
| Total | | <u>69,533</u> | <u>-</u> | <u>69,533</u> | <u>57,536</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Advancement of the Christian faith | | 13,292 | - | 13,292 | 16,657 |
| Support costs | | 56,465 | - | 56,465 | 45,694 |
| Total | | <u>69,757</u> | <u>-</u> | <u>69,757</u> | <u>62,351</u> |
| NET INCOME/(EXPENDITURE) | | (224) | - | (224) | (4,815) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 18,963 | 5,950 | 24,913 | 29,728 |
| TOTAL FUNDS CARRIED FORWARD | | <u>18,739</u> | <u>5,950</u> | <u>24,689</u> | <u>24,913</u> |

The notes form part of these financial statements

THE CONNECTION CHURCH

BALANCE SHEET
31ST MARCH 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 1,599 | - | 1,599 | 2,947 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 4,072 | - | 4,072 | 3,045 |
| Cash at bank | | 14,702 | 5,950 | 20,652 | 20,054 |
| | | <u>18,774</u> | <u>5,950</u> | <u>24,724</u> | <u>23,099</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (1,634) | - | (1,634) | (1,133) |
| NET CURRENT ASSETS | | | | | |
| | | <u>17,140</u> | <u>5,950</u> | <u>23,090</u> | <u>21,966</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>18,739</u> | <u>5,950</u> | <u>24,689</u> | <u>24,913</u> |
| NET ASSETS | | | | | |
| | | <u>18,739</u> | <u>5,950</u> | <u>24,689</u> | <u>24,913</u> |
| FUNDS | | | | | |
| Unrestricted funds | 11 | | | 18,739 | 18,963 |
| Restricted funds | | | | 5,950 | 5,950 |
| TOTAL FUNDS | | | | | |
| | | | | <u>24,689</u> | <u>24,913</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 15th January 2026 and were signed on its behalf by:

Trustee

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

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.

Tangible fixed assets

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

| | |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment | - 25% on cost |

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

2. DONATIONS AND LEGACIES

| | | |
|-----------|-------------------|-------------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Donations | 69,529 | 57,076 |
| | <u> </u> | <u> </u> |

3. INVESTMENT INCOME

| | | |
|--------------------------|-------------------|-------------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Deposit account interest | 4 | 10 |
| | <u> </u> | <u> </u> |

4. SUPPORT COSTS

| | | | |
|---------------|-------------------|-------------------|-------------------|
| | Management | Finance | Totals |
| | £ | £ | £ |
| Support costs | 57,134 | 15 | 57,149 |
| | <u> </u> | <u> </u> | <u> </u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year Mr A Crawford was paid a gross salary of £39,600 (2024 - £36,000) and employer pension of £1,170 (2024 - £1,080) was made on his behalf.

During the year the trustees were reimbursed for purchases made on behalf of the charity totalling £2,146 (2024 - £2,665). No other payments were made to the trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

6. STAFF COSTS

The average head count of employees during the year was 2 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: nil).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Total funds |
|-------------------------------------|--------------------|-------------------|--------------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 56,576 | 500 | 57,076 |
| Investment income | 10 | - | 10 |
| Other income | 450 | - | 450 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total | 57,036 | 500 | 57,536 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Advancement of the Christian faith | 16,657 | - | 16,657 |
| Support costs | 45,694 | - | 45,694 |
| | <u> </u> | <u> </u> | <u> </u> |
| Total | 62,351 | - | 62,351 |
| NET INCOME/(EXPENDITURE) | (5,315) | 500 | (4,815) |

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

| | | | |
|--|----------------------------------|----------------------------|---------------------|
| 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted funds £ | Restricted funds £ | Total funds £ |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 24,278 | 5,450 | 29,728 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS CARRIED FORWARD | <u>18,963</u> | <u>5,950</u> | <u>24,913</u> |
| 8. TANGIBLE FIXED ASSETS | | | |
| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
| COST | | | |
| At 1st April 2024 and 31st March 2025 | 2,383 | 3,608 | 5,991 |
| | <hr/> | <hr/> | <hr/> |
| DEPRECIATION | | | |
| At 1st April 2024 | 1,861 | 1,183 | 3,044 |
| Charge for year | 446 | 902 | 1,348 |
| | <hr/> | <hr/> | <hr/> |
| At 31st March 2025 | 2,307 | 2,085 | 4,392 |
| | <hr/> | <hr/> | <hr/> |
| NET BOOK VALUE | | | |
| At 31st March 2025 | 76 | 1,523 | 1,599 |
| | <hr/> | <hr/> | <hr/> |
| At 31st March 2024 | 522 | 2,425 | 2,947 |
| | <hr/> | <hr/> | <hr/> |
| 9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | | 31.3.25 | 31.3.24 |
| | | £ | £ |
| Other debtors | | 3,685 | 2,646 |
| Prepayments | | 387 | 399 |
| | | <hr/> | <hr/> |
| | | <u>4,072</u> | <u>3,045</u> |
| | | <hr/> | <hr/> |

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 | 31.3.24 |
|------------------------------|---------|---------|
| | £ | £ |
| Taxation and social security | 652 | - |
| Other creditors | 982 | 1,133 |
| | 1,634 | 1,133 |
| | 1,634 | 1,133 |

11. MOVEMENT IN FUNDS

| | At 1.4.24 | Net movement in funds | At 31.3.25 |
|------------------------------|-----------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 6,166 | (224) | 5,942 |
| Designated fund - Building | 11,558 | - | 11,558 |
| Designated fund - Ministry | 1,239 | - | 1,239 |
| | 18,963 | (224) | 18,739 |
| Restricted funds | | | |
| Restricted fund - Building | 5,450 | - | 5,450 |
| Restricted fund - Missionary | 500 | - | 500 |
| | 5,950 | - | 5,950 |
| TOTAL FUNDS | 24,913 | (224) | 24,689 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 69,533 | (69,757) | (224) |
| | 69,533 | (69,757) | (224) |
| TOTAL FUNDS | 69,533 | (69,757) | (224) |

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.24 £ |
|------------------------------|----------------------|----------------------------------|------------------------------------|----------------------|
| Unrestricted funds | | | | |
| General fund | 11,303 | (5,315) | 178 | 6,166 |
| Designated fund - Building | 11,558 | - | - | 11,558 |
| Designated fund - Ministry | 1,417 | - | (178) | 1,239 |
| | <u>24,278</u> | <u>(5,315)</u> | <u>-</u> | <u>18,963</u> |
| Restricted funds | | | | |
| Restricted fund - Building | 5,450 | - | - | 5,450 |
| Restricted fund - Missionary | - | 500 | - | 500 |
| | <u>5,450</u> | <u>500</u> | <u>-</u> | <u>5,950</u> |
| TOTAL FUNDS | <u><u>29,728</u></u> | <u><u>(4,815)</u></u> | <u><u>-</u></u> | <u><u>24,913</u></u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 57,036 | (62,351) | (5,315) |
| Restricted funds | | | |
| Restricted fund - Missionary | 500 | - | 500 |
| TOTAL FUNDS | <u><u>57,536</u></u> | <u><u>(62,351)</u></u> | <u><u>(4,815)</u></u> |

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

| | At 1.4.23 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.25 £ |
|------------------------------|----------------------|----------------------------------|------------------------------------|----------------------|
| Unrestricted funds | | | | |
| General fund | 11,303 | (5,539) | 178 | 5,942 |
| Designated fund - Building | 11,558 | - | - | 11,558 |
| Designated fund - Ministry | 1,417 | - | (178) | 1,239 |
| | <u>24,278</u> | <u>(5,539)</u> | <u>-</u> | <u>18,739</u> |
| Restricted funds | | | | |
| Restricted fund - Building | 5,450 | - | - | 5,450 |
| Restricted fund - Missionary | - | 500 | - | 500 |
| | <u>5,450</u> | <u>500</u> | <u>-</u> | <u>5,950</u> |
| TOTAL FUNDS | <u><u>29,728</u></u> | <u><u>(5,039)</u></u> | <u><u>-</u></u> | <u><u>24,689</u></u> |

THE CONNECTION CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

11. 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 £ |
|------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 126,569 | (132,108) | (5,539) |
| Restricted funds | | | |
| Restricted fund - Missionary | 500 | - | 500 |
| TOTAL FUNDS | <u>127,069</u> | <u>(132,108)</u> | <u>(5,039)</u> |

12. RELATED PARTY DISCLOSURES

During the year the trustees donated a total amount of £16,825 (2024 - £9,688) to the charity.

THE CONNECTION CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

| | 31.3.25 | 31.3.24 |
|--|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 69,529 | 57,076 |
| Investment income | | |
| Deposit account interest | 4 | 10 |
| Other income | | |
| Gain on sale of tangible fixed assets | - | 450 |
| Total incoming resources | 69,533 | 57,536 |
| EXPENDITURE | | |
| Charitable activities | | |
| Rent | 160 | 340 |
| Mission fund donations | 3,784 | 7,763 |
| Elders expense | 1,105 | 2,177 |
| Telephone | 1,245 | 791 |
| Events | 2,111 | 1,371 |
| Advertising | 239 | 544 |
| Ministry | 1,648 | 1,480 |
| Consumables | 2,316 | 1,778 |
| | 12,608 | 16,244 |
| Support costs | | |
| Management | | |
| Wages | 44,069 | 35,999 |
| Pensions | 1,170 | 1,080 |
| Training | 860 | 779 |
| Insurance | 428 | 413 |
| Repairs & maintenance | 473 | 245 |
| Travel | 4,435 | 1,848 |
| Motor | 919 | 1,738 |
| Legal and professional fees | 1,144 | 1,335 |
| Subscriptions | 2,288 | 1,573 |
| Depreciation of tangible and heritage assets | 1,348 | 1,097 |
| | 57,134 | 46,107 |
| Finance | | |
| Bank charges | 15 | - |
| Total resources expended | 69,757 | 62,351 |
| Net expenditure | (224) | (4,815) |

This page does not form part of the statutory financial statements

THE CONNECTION CHURCH

England & Wales - Charity number 1111840

Accounts

CHARITY REGISTRATION NUMBER: 1111840

The Connection Church
Unaudited Financial Statements
31 March 2024

HASWELL BROTHERS LLP

Chartered accountants
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

The Connection Church

Financial Statements

Year ended 31 March 2024

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| Statement of financial activities | 7 |
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The Connection Church

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

| | |
|------------------------------------|--|
| Registered charity name | The Connection Church |
| Charity registration number | 1111840 |
| Principal office | 33 Stones Manor Lane Hartford Northwich CW8 1NU |

The trustees

Mr A Crawford
Mr S Ranftler
Mr M Moore

| | |
|-----------------------------|--|
| Independent examiner | Mr P T Harris FCA First Floor Pembroke House Ellice Way Wrexham Technology Park Wrexham LL13 7YT |
|-----------------------------|--|

Structure, governance and management

There have been no changes to the Structure, Governance and Management, since the last annual report.

- a) The nature of the governing document is a 'Trust Deed', in compliance with the Charities Act 1993.
- b) The Connection Church is a registered Charity. Charity Number 1111840.
- c) The Connection Church has been resolved to constitute a Trust in accordance with the rule stipulated by the Charities Commission of England and Wales, for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objectives stated in the Deed.
- d) Appointment of Trustees: A New Trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the Chairman of the meeting and such records shall be conclusive evidence of his appointment.(see copy of the Declaration of Trust)

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities

The following is a summary of the purpose of the charity as set out in the governing document. The objectives of the Trust are:-

- a) To advance the Christian Faith in accordance with the Statement of Beliefs appearing in the schedule, and in particular in the Greater Northwich and in such 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 condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) The advance of Christian Education in the understanding of the Bible.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Achievements and performance

Achievement report for 2023-2024

The year 2023-2024 was a busy year of outreach into the community. As a charity we have been active in the community and seen growth in the number of people who attend the Church. We have seen a new wave of volunteers in different areas, which has seen a positive impact in the community through the lives of those that have been touched by the activities of the charity.

A challenge continues to be the availability of a permanent venue to use as a base from which to run our meetings and operate our community work. Having said that we were offered the Barnton Primary School Hall to hold our Sunday Services, this has also enabled us to have greater involvement into the school and community.

This is a brief overview of what we as The Connection Church have undertaken, and continue to be involved in.

Overview of accomplishments and current ongoing involvement:

As a Church we continue to place an emphasis on leadership development, personal growth and discipleship through the training, equipping and establishment of exciting new Connect Groups (small group meeting). This incorporates all areas of community, including both young and old as well as the vulnerable.

- We continued with our "Churches Together" an initiative with another local Church, The Stronghold Church. Together we partner and work on numerous joint outreach projects in the community and every couple of months hold combine Sunday services in a local School Theatre. These have proved very fruitful and beneficial to the community and bringing the churches together.
- In April we ran an Easter Festival for the local Community. Between the Churches we hired a 400 seater Tent, and for a week, during the day we held a holiday club for the local community children and ran a non-profit pop up café. In the afternoon and evenings we held live music events and a Gospel Presentation with Drama and Preaching. This was well received and attended by the Local Community. Funding from this was administered by The Stronghold Church. Funds from our Ministry Account were used to support this event, as well as equipment and volunteers.
- Following the Easter Feast, we ran a 12 week Alpha course and a "Follow One" course for those who had made commitments to faith in Jesus and wanting to explore the bible and grow in their faith.
- During the year we had various speakers giving training, input and leadership development into the church. We were able to invite speakers from different partnering churches both nationally and internationally, the costs of hosting was covered by the church Ministry Fund.
- We continued to support a missionary couple in Kyrgyzstan, with the funding and support they received they were able to further develop their community vegetable garden and start a self-sustaining Eco Tourism Business, in time this will help them become economically self-sufficient. The community playground which was constructed continues to bring great joy to the local children. We use our local Church Ministry Fund to support them.
- As a Church we partner with Every Nation, an International Church Planting and Discipleship movement and family of Churches. In April we were able to send our Pastor and his wife to the Every Nation Leaders conference held in Manchester.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

- We continued with our online Theological Training Bible School with Every Nation, which aims towards a Certificate or Degree in Theology. It's been exciting to see the growth in our students. Our students have done well in their progress.
- This year we were able to send a team to St Austell, South Coast Church, to run their Men's Camp. Reports from the local Church have been profound and encouraging. The Church used money from the Missions Fund to help sponsor the trip and cover costs.
- A team was also sent to Crawley and Edinburgh to do Church Leadership Training held by NCMI (New Covenant Ministries International).
- Other activities this year to name a few. We hosted a Marriage Course, which was hugely successful, this cost was partly covered by the Ministry Fund. We also ran 2 Men's and 1 Women's events and a Victory Weekend, much needed in the community. We have been asked to continue with this next year. Costs were covered by donations, the balance covered by the church enabled us to put on these events.
- Our goals and activities for 2023/2024 are much the same as last year. That is to increase our influence in helping all people to be more effective in their role in society, be that in the workplace, in school or collages and at homes. We aim to expand our involvement with the youth in the local community, and exciting opportunities have opened for us to do that next year. Much of our volunteering has been geared around helping the community.
- We continue to run several Connect Groups, these are discipleship groups, where equipping, empowering and mentoring takes place, increasing our reach, impact, influence and support in the community.
- Much of our resources come from donations and gifts, this must cover the rental of space, as well as the funding of the work into our various projects. Much fiscal wisdom must be exercised over the limited resources for their use and distribution.

Our long-term goal, is to provide a facility for the greater community to meet in. This meeting space would need to be a friendly and inviting place and open to the community at large, seven days a week. The venue would include a coffee shop, work space / counselling room's, conference facility, youth facility, as well as provision for mothers with infants to interact, socialize and receive guidance and support as well as a venue where home schoolers can facilitate educational group activities.

We currently use the Barnton School Hall on weekends and occasional use the Stronghold Church facility for midweek evening meetings.

Our Mission as a church is to be able to preach the Gospel of Jesus Christ and through this Gospel of Grace to allow love and forgiveness to impact and influence all areas of our community.

Financial review

Reserves Policy

The Charity's financial year runs concurrently with the financial year end as set by HMRC. The Charity has a deficit of £4,815 as shown in the statement of Financial Activities on page 7 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a minimum level equivalent to three months expenditure, although the trustees are hoping to build the charity funds to a substantial level.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 29 January 2025 and signed on behalf of the board of trustees by:

Mr A Crawford
Trustee

Mr S Ranftler
Trustee

The Connection Church

Independent Examiner's Report to the Trustees of The Connection Church

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The Connection Church ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 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 respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P T Harris FCA
Independent Examiner

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

The Connection Church

Statement of Financial Activities

Year ended 31 March 2024

| | | 2024 | | 2023 | |
|--|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 56,576 | 500 | 57,076 | 61,653 |
| Investment income | 5 | 10 | – | 10 | 2 |
| Total income | | <u>56,586</u> | <u>500</u> | <u>57,086</u> | <u>61,655</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 6,7 | 61,901 | – | 61,901 | 65,158 |
| Total expenditure | | <u>61,901</u> | <u>–</u> | <u>61,901</u> | <u>65,158</u> |
| Net expenditure and net movement in funds | | | | | |
| | | <u>(5,315)</u> | <u>500</u> | <u>(4,815)</u> | <u>(3,503)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 24,278 | 5,450 | 29,728 | 33,231 |
| Total funds carried forward | | <u>18,963</u> | <u>5,950</u> | <u>24,913</u> | <u>29,728</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Statement of Financial Position

31 March 2024

| | | 2024 | | 2023 | |
|---|------|---------------|---------------|---------------|---------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 13 | | 2,947 | | 3,523 |
| Current assets | | | | | |
| Debtors | 14 | 3,045 | | 4,437 | |
| Cash at bank and in hand | | <u>20,053</u> | | <u>22,921</u> | |
| | | 23,098 | | 27,358 | |
| Creditors: amounts falling due within one year | 15 | <u>1,132</u> | | <u>1,153</u> | |
| Net current assets | | | 21,966 | | 26,205 |
| Total assets less current liabilities | | | <u>24,913</u> | | <u>29,728</u> |
| Net assets | | | <u>24,913</u> | | <u>29,728</u> |
| Funds of the charity | | | | | |
| Restricted funds | | | 5,950 | | 5,450 |
| Unrestricted funds | | | <u>18,963</u> | | <u>24,278</u> |
| Total charity funds | 17 | | <u>24,913</u> | | <u>29,728</u> |

These financial statements were approved by the board of trustees and authorised for issue on 29 January 2025, and are signed on behalf of the board by:

Mr A Crawford
Trustee

Mr S Ranftler
Trustee

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Statement of Cash Flows

Year ended 31 March 2024

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net expenditure | (4,815) | (3,503) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 1,098 | 1,185 |
| Other interest receivable and similar income | (10) | (2) |
| Accrued (income)/expenses | (138) | 8 |
| <i>Changes in:</i> | | |
| Trade and other debtors | 1,392 | (609) |
| Trade and other creditors | 117 | – |
| Cash generated from operations | (2,356) | (2,921) |
| Interest received | 10 | 2 |
| Net cash used in operating activities | <u>(2,346)</u> | <u>(2,919)</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (1,571) | (1,204) |
| Proceeds from sale of tangible assets | 1,049 | – |
| Net cash used in investing activities | <u>(522)</u> | <u>(1,204)</u> |
| Net decrease in cash and cash equivalents | (2,868) | (4,123) |
| Cash and cash equivalents at beginning of year | <u>22,921</u> | <u>27,044</u> |
| Cash and cash equivalents at end of year | <u>20,053</u> | <u>22,921</u> |

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 33 Stones Manor Lane, Hartford, Northwich, CW8 1NU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

| | | |
|-----------------------|---|-------------------|
| Fixtures and fittings | - | 25% straight line |
| Equipment | - | 25% straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | <u>56,576</u> | <u>500</u> | <u>57,076</u> |

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 61,653 | – | 61,653 |

5. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | 10 | 10 | 2 | 2 |

6. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Advancement of the christian faith | 16,244 | 16,244 | 15,454 | 15,454 |
| Support costs | 45,657 | 45,657 | 49,704 | 49,704 |
| | <u>61,901</u> | <u>61,901</u> | <u>65,158</u> | <u>65,158</u> |

7. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|------------------------------------|---|--------------------|-----------------------------------|-------------------------|
| Advancement of the christian faith | 16,244 | 45,657 | 61,901 | 65,158 |

8. Analysis of support costs

| | Advancement of the christian faith £ | Total 2024 £ | Total 2023 £ |
|------------------|---|-------------------------|-----------------|
| Staff costs | 37,080 | 37,080 | 38,743 |
| General office | 2,559 | 2,559 | 2,797 |
| Governance costs | 1,335 | 1,335 | 1,257 |
| Depreciation | 1,097 | 1,097 | 1,188 |
| Travel costs | 3,586 | 3,586 | 5,721 |
| | <u>45,657</u> | <u>45,657</u> | <u>49,706</u> |

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2024 | 2023 |
|---------------------------------------|-------------|------------|
| | £ | £ |
| Depreciation of tangible fixed assets | 1,098 | 1,184 |
| Operating lease rentals | 779 | 265 |
| | <u>779</u> | <u>265</u> |

10. Independent examination fees

| | 2024 | 2023 |
|--|-------------|------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | 864 | 823 |
| | <u>864</u> | <u>823</u> |

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 35,999 | 37,663 |
| Employer contributions to pension plans | 1,080 | 1,080 |
| | <u>37,079</u> | <u>38,743</u> |

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

12. Trustee remuneration and expenses

During the year Mr A Crawford was paid a gross salary of £36,000 (2023 - £36,000) and employer pension contributions of £1,080 (2023 - £1,080) were made on his behalf.

During the year the trustees were reimbursed for purchases made on behalf of the charity totalling £2,665 (2023 - £3,704). No other payments were made to trustees.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Tangible fixed assets

| | Fixtures and fittings £ | Equipment £ | Total £ |
|-------------------------|----------------------------|----------------|--------------|
| Cost | | | |
| At 1 April 2023 | 2,383 | 3,536 | 5,919 |
| Additions | – | 1,571 | 1,571 |
| Disposals | – | (1,499) | (1,499) |
| At 31 March 2024 | <u>2,383</u> | <u>3,608</u> | <u>5,991</u> |
| Depreciation | | | |
| At 1 April 2023 | 1,500 | 896 | 2,396 |
| Charge for the year | 361 | 737 | 1,098 |
| Disposals | – | (450) | (450) |
| At 31 March 2024 | <u>1,861</u> | <u>1,183</u> | <u>3,044</u> |
| Carrying amount | | | |
| At 31 March 2024 | <u>522</u> | <u>2,425</u> | <u>2,947</u> |
| At 31 March 2023 | <u>883</u> | <u>2,640</u> | <u>3,523</u> |

14. Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|--------------|--------------|
| Prepayments and accrued income | 399 | 386 |
| Other debtors | <u>2,646</u> | <u>4,051</u> |
| | <u>3,045</u> | <u>4,437</u> |

15. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 1,015 | 1,153 |
| Other creditors | <u>117</u> | <u>–</u> |
| | <u>1,132</u> | <u>1,153</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,080 (2023: £1,080).

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|---------------|--------------------|---------------|-----------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General funds | 11,303 | 56,586 | (61,901) | 178 | 6,166 |
| Building fund | 11,558 | – | – | – | 11,558 |
| Ministry fund | 1,417 | – | – | (178) | 1,239 |
| | <u>24,278</u> | <u>56,586</u> | <u>(61,901)</u> | <u>–</u> | <u>18,963</u> |

| | At 1 April 2022 | Income | Expenditure | Transfers | At 31 March 2023 |
|---------------|--------------------|---------------|-----------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General funds | 14,098 | 61,655 | (65,158) | 708 | 11,303 |
| Building fund | 12,762 | – | – | (1,204) | 11,558 |
| Ministry fund | 921 | – | – | 496 | 1,417 |
| | <u>27,781</u> | <u>61,655</u> | <u>(65,158)</u> | <u>–</u> | <u>24,278</u> |

The general reserves are the free funds of the charity which are not designated for particular purposes.

Designated Funds

The building fund holds designated funds for monies that will be used to purchase or lease a building in the future.

The ministry fund holds designated fund for monies that are for supporting overseas Missionaries and outreach activities both in the UK and internationally.

Restricted funds

| | At 1 April 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|----------------------------|--------------------|------------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Building Fund | 5,450 | – | – | – | 5,450 |
| Missionaries in Kyrgyzstan | – | 500 | – | – | 500 |
| | <u>5,450</u> | <u>500</u> | <u>–</u> | <u>–</u> | <u>5,950</u> |

| | At 1 April 2022 | Income | Expenditure | Transfers | At 31 March 2023 |
|----------------------------|--------------------|----------|-------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Building Fund | 5,450 | – | – | – | 5,450 |
| Missionaries in Kyrgyzstan | – | – | – | – | – |
| | <u>5,450</u> | <u>–</u> | <u>–</u> | <u>–</u> | <u>5,450</u> |

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds *(continued)*

The building fund holds restricted fund where monies have been given for the specific purpose of purchasing or leasing a building in the future.

The Missionaries in Kyrgyzstan fund holds monies given for the specific purpose of supporting Missionaries in Kyrgyzstan.

18. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 2,947 | – | 2,947 |
| Current assets | 17,148 | 5,950 | 23,098 |
| Creditors less than 1 year | (1,132) | – | (1,132) |
| Net assets | <u>18,963</u> | <u>5,950</u> | <u>24,913</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 3,523 | – | 3,523 |
| Current assets | 21,908 | 5,450 | 27,358 |
| Creditors less than 1 year | (1,153) | – | (1,153) |
| Net assets | <u>24,278</u> | <u>5,450</u> | <u>29,728</u> |

19. Analysis of changes in net debt

| | At 1 Apr 2023 £ | Cash flows £ | At 31 Mar 2024 £ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | <u>22,921</u> | <u>(2,868)</u> | <u>20,053</u> |

20. Related parties

During the year the trustees donated a total amount of £9,688 (2023 - £6,813) to the charity.

THE CONNECTION CHURCH

England & Wales - Charity number 1111840

Accounts

CHARITY REGISTRATION NUMBER: 1111840

The Connection Church
Unaudited Financial Statements
31 March 2023

HASWELL BROTHERS LLP

Chartered accountants
First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

The Connection Church

Financial Statements

Year ended 31 March 2023

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The Connection Church

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

| | |
|------------------------------------|--|
| Registered charity name | The Connection Church |
| Charity registration number | 1111840 |
| Principal office | 33 Stones Manor Lane Hartford Northwich CW8 1NU |

The trustees

Mr A Crawford
Mr S Ranftler
Mr M Moore

| | |
|-----------------------------|--|
| Independent examiner | Mr P T Harris FCA First Floor Pembroke House Ellice Way Wrexham Technology Park Wrexham LL13 7YT |
|-----------------------------|--|

Structure, governance and management

There have been no changes to the Structure, Governance and Management, since the last annual report.

- a) The nature of the governing document is a 'Trust Deed', in compliance with the Charities Act 1993.
- b) The Connection Church is a registered Charity. Charity Number 1111840.
- c) The Connection Church has been resolved to constitute a Trust in accordance with the rule stipulated by the Charities Commission of England and Wales, for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objectives stated in the Deed.
- d) Appointment of Trustees: A New Trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the Chairman of the meeting and such records shall be conclusive evidence of his appointment.(see copy of the Declaration of Trust)

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

The following is a summary of the purpose of the charity as set out in the governing document. The objectives of the Trust are:-

- a) To advance the Christian Faith in accordance with the Statement of Beliefs appearing in the schedule, and in particular in the Greater Northwich and in such 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 condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) The advance of Christian Education in the understanding of the Bible.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Achievements and performance

Achievement report for 2022-2023

The year 2022-2023 turned into a busy year of outreach into the community. As a charity have been active in the community and seen growth in the number of people who attend the Church. We have seen a new wave of volunteers in different areas, especially in the multimedia department, which has seen a positive impact in the community through the lives of those that have been touched by the activities of the charity.

A challenge continues to be the availability of a permanent venue to use as a base from which to run our meetings and operate our community work. Having said that we have been involved in the community in various ways. This is a brief overview of what we as The Connection Church have undertaken, and continue to be involved in.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Overview of accomplishments and current ongoing involvement:

As a Church we continue to place an emphasis on leadership development, personal growth and discipleship through the training, equipping and establishment of exciting new Connect Groups (small group meeting). This incorporates all areas of community, including both young and old as well as the vulnerable.

- In January 2022 we started a "Churches Together" initiative with another local Church, The Stronghold Church. Together we have decided to partner and work together in joint outreach projects in the community and every couple of month to hold combine Sunday services in a local School Theatre. These have proved very fruitful and beneficial to the community and bringing the churches together.
- Early on in the year we held a week long Evangelism Training Event with Mission 24, a UK based Missionary organisation. This was well attended and every helpful.
- The Mission 24 training led into an Easter Festival for the local Community. Between the Churches we hired a 400 seater Tent, and for a week, during the day we held a holiday club for the local Community Children and ran a non-profit Pop Up Café. In the afternoon and evening we held music events and a Gospel Presentation with Drama and Preaching. This was well received and attended by the Local Community. Funding from this was administered by The Stronghold Church. Funds from our Ministry Account were used to support this event, as well as equipment and volunteers.
- During the year we also had various Ministries, both local and international, speak into the local Church giving training, input and leadership development. These meetings were done in person and over the Zoom platform which meant we were able to access speakers from different partnering churches around the world.
- We continued to support a missionary couple in Kyrgyzstan, with the funding and support they received they were able to develop their community vegetable garden and a community playground, which was well received. It was wonderful to be able to host them on their two month furlough back to the UK, where they visited and preached in the local church. Our plan is to send a team to encourage them later in the year. We used our local Church Ministry Funds to accommodate and support them.
- We were also able to support a missionary Couple from Canada to attend an NCMI Leadership Training Conference in Holland, NCMI (New Covenant Ministries International is a Global Church Planting Movement which we are a part of).
- As a Church we also partner with Every Nation, an International Church Planting and Discipleship movement and family of Churches. We continued with our 12 enrolled students in their Leadership 215 course. This is an online Theological Training Bible School, which aims towards a Certificate or Degree in Theology. It's been exciting to see the growth in our students. Our students have done well in their progress, and we now have two students that have now Completed the Course.
- This year we were able to send a team to St Austell, South Coast Church, to do Evangelism Training and Mission work as well as a Men's Camp. Reports from the local Church have been profound and encouraging. The Church used money from the Missions Fund to help sponsor the trip and cover costs.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

- A team was also sent to Crawley and Edinburgh to do Church Leadership Training held by NCMI.
- Other activities this year to name a few. We hosted a Marriage Course, an Alpha Course and Two Men's and Women's events. These proved to be really successful and much needed in the community and we have been asked to continue with them next year. Funding from donations enabled us to put on these events.
- Our goals and activities for 2023 are much the same as last year. That is to increase our influence in helping all people to be more effective in their role in society. This will be in the workplace, schools and in homes. We aim to get involved with the youth and vulnerable in the local community, and exciting opportunities have opened up for us to get involved in the Barnton Primary School. Much of our volunteering has been geared around helping the community.
- We have continued with a number of Connect Groups, these are discipleship groups, where equipping, empowering and mentoring takes place, increasing our reach, impact, influence and support in the community.
- Much of our resources come from donations and gifts, this has to cover the rental of space, as well as the funding of the work into our various projects. Much fiscal wisdom has to be exercised over the limited resources for their use and distribution.

Our long-term goal and this is still in place, is to provide a facility for the greater community to meet in and interact. This would take the form of a meeting place that is friendly and inviting and would be open to the community at large, seven days a week. The Connection Venue would include a Coffee Shop, Book Shop and Reading Room, Conference facility, Youth Facility, as well as provision for mothers with infants to interact, socialise and receive guidance and support, a Home Schoolers venue to facilitate educational group activities. This facility will also be a Life Skills Training and Youth Centre. The facility should cater for all ages.

We are currently using a council facility on weekends and on some evenings.

Our main goal is to be able to preach the Gospel of Jesus Christ and through this Gospel of Grace to allow love and forgiveness to impact and influence all areas of our community.

Financial review

Reserves Policy

The Charity's financial year runs concurrently with the financial year end as set by HMRC. The Charity has a deficit income of £3,503 as shown in the statement of Financial Activities on page 7 of the accounts.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a minimum level equivalent to three months expenditure, although the trustees are hoping to build the charity funds to a substantial level.

The Connection Church

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 30 January 2024 and signed on behalf of the board of trustees by:

Mr A Crawford
Trustee

The Connection Church

Independent Examiner's Report to the Trustees of The Connection Church

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Connection Church ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 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 respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr P T Harris FCA
Independent Examiner

First Floor
Pembroke House
Ellice Way
Wrexham Technology Park
Wrexham
LL13 7YT

30 January 2024

The Connection Church

Statement of Financial Activities

Year ended 31 March 2023

| | | 2023 | | 2022 | |
|--|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 61,653 | – | 61,653 | 53,037 |
| Investment income | 5 | 2 | – | 2 | – |
| Other income | 6 | – | – | – | 300 |
| Total income | | <u>61,655</u> | <u>–</u> | <u>61,655</u> | <u>53,337</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | <u>65,158</u> | <u>–</u> | <u>65,158</u> | <u>60,266</u> |
| Total expenditure | | <u>65,158</u> | <u>–</u> | <u>65,158</u> | <u>60,266</u> |
| Net expenditure and net movement in funds | | | | | |
| | | <u>(3,503)</u> | <u>–</u> | <u>(3,503)</u> | <u>(6,929)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 27,781 | 5,450 | 33,231 | 40,160 |
| Total funds carried forward | | <u>24,278</u> | <u>5,450</u> | <u>29,728</u> | <u>33,231</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Statement of Financial Position

31 March 2023

| | | 2023 | | 2022 | |
|---|------|---------------|---------------|---------------|---------------|
| | Note | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible fixed assets | 14 | | 3,523 | | 3,504 |
| Current assets | | | | | |
| Debtors | 15 | 4,437 | | 3,828 | |
| Cash at bank and in hand | | <u>22,921</u> | | <u>27,044</u> | |
| | | 27,358 | | 30,872 | |
| Creditors: amounts falling due within one year | 16 | <u>1,153</u> | | <u>1,145</u> | |
| Net current assets | | | 26,205 | | 29,727 |
| Total assets less current liabilities | | | <u>29,728</u> | | <u>33,231</u> |
| Net assets | | | <u>29,728</u> | | <u>33,231</u> |
| Funds of the charity | | | | | |
| Restricted funds | | | 5,450 | | 5,450 |
| Unrestricted funds | | | <u>24,278</u> | | <u>27,781</u> |
| Total charity funds | 18 | | <u>29,728</u> | | <u>33,231</u> |

These financial statements were approved by the board of trustees and authorised for issue on 30 January 2024, and are signed on behalf of the board by:

Mr A Crawford
Trustee

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Statement of Cash Flows

Year ended 31 March 2023

| | 2023 | 2022 |
|---|----------------|----------------|
| | £ | £ |
| Cash flows from operating activities | | |
| Net expenditure | (3,503) | (6,929) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 1,184 | 666 |
| Other interest receivable and similar income | (2) | – |
| Interest payable and similar charges | – | 420 |
| Accrued expenses | 8 | 650 |
| <i>Changes in:</i> | | |
| Trade and other debtors | (609) | 829 |
| Cash generated from operations | (2,922) | (4,364) |
| Interest paid | – | (420) |
| Interest received | 2 | – |
| Net cash used in operating activities | <u>(2,920)</u> | <u>(4,784)</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (1,204) | (2,332) |
| Net cash used in investing activities | <u>(1,204)</u> | <u>(2,332)</u> |
| Net decrease in cash and cash equivalents | (4,124) | (7,116) |
| Cash and cash equivalents at beginning of year | 27,044 | 34,160 |
| Cash and cash equivalents at end of year | <u>22,920</u> | <u>27,044</u> |

The notes on pages 10 to 18 form part of these financial statements.

The Connection Church

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 33 Stones Manor Lane, Hartford, Northwich, CW8 1NU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

| | | |
|-----------------------|---|-------------------|
| Fixtures and fittings | - | 25% straight line |
| Equipment | - | 25% straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | <u>61,653</u> | <u>61,653</u> | <u>53,037</u> | <u>53,037</u> |

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | 2 | 2 | – | – |
| | <u>2</u> | <u>2</u> | <u>–</u> | <u>–</u> |

6. Other income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Other income | – | – | 300 | 300 |
| | <u>–</u> | <u>–</u> | <u>300</u> | <u>300</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Advancement of the christian faith | 15,454 | 15,454 | 12,456 | 12,456 |
| Support costs | 49,704 | 49,704 | 47,810 | 47,810 |
| | <u>65,158</u> | <u>65,158</u> | <u>60,266</u> | <u>60,266</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|------------------------------------|---|--------------------|-----------------------------------|-------------------------|
| Advancement of the christian faith | 15,454 | 49,704 | 65,158 | 60,266 |
| | <u>15,454</u> | <u>49,704</u> | <u>65,158</u> | <u>60,266</u> |

9. Analysis of support costs

| | Advancement of the christian faith £ | Total 2023 £ | Total 2022 £ |
|------------------|---|-------------------------|-----------------|
| Staff costs | 38,743 | 38,743 | 37,970 |
| General office | 2,797 | 2,797 | 5,006 |
| Finance costs | – | – | 420 |
| Governance costs | 1,257 | 1,257 | 495 |
| Depreciation | 1,188 | 1,188 | 666 |
| Travel costs | 5,721 | 5,721 | 3,253 |
| | <u>49,706</u> | <u>49,706</u> | <u>47,810</u> |

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2023 | 2022 |
|---------------------------------------|-------------------|-------------------|
| | £ | £ |
| Depreciation of tangible fixed assets | 1,184 | 666 |
| Operating lease rentals | 265 | 3,093 |
| | <u> </u> | <u> </u> |

11. Independent examination fees

| | 2023 | 2022 |
|--|-------------------|-------------------|
| | £ | £ |
| Fees payable to the independent examiner for: Independent examination of the financial statements | 823 | 495 |
| | <u> </u> | <u> </u> |

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 | 2022 |
|---|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 37,663 | 36,890 |
| Employer contributions to pension plans | 1,080 | 1,080 |
| | <u> </u> | <u> </u> |
| | <u>38,743</u> | <u>37,970</u> |

The average head count of employees during the year was 1 (2022: Nil).

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

13. Trustee remuneration and expenses

During the year Mr A Crawford was paid a gross salary of £36,000 (2022 - £32,500) and employer pension contributions of £1,080 (2022 - £1,080) were made on his behalf.

During the year the trustees were reimbursed for purchases made on behalf of the charity totalling £3,704 (2022 - £1,542). No other payments were made to trustees.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

| | Fixtures and fittings £ | Equipment £ | Total £ |
|-------------------------|----------------------------|----------------|--------------|
| Cost | | | |
| At 1 April 2022 | 2,383 | 2,332 | 4,715 |
| Additions | – | 1,204 | 1,204 |
| At 31 March 2023 | <u>2,383</u> | <u>3,536</u> | <u>5,919</u> |
| Depreciation | | | |
| At 1 April 2022 | 1,023 | 189 | 1,212 |
| Charge for the year | 477 | 707 | 1,184 |
| At 31 March 2023 | <u>1,500</u> | <u>896</u> | <u>2,396</u> |
| Carrying amount | | | |
| At 31 March 2023 | <u>883</u> | <u>2,640</u> | <u>3,523</u> |
| At 31 March 2022 | <u>1,360</u> | <u>2,143</u> | <u>3,503</u> |

15. Debtors

| | 2023 £ | 2022 £ |
|--------------------------------|--------------|--------------|
| Prepayments and accrued income | 386 | 502 |
| Other debtors | 4,051 | 3,326 |
| | <u>4,437</u> | <u>3,828</u> |

16. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>1,153</u> | <u>1,145</u> |

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,080 (2022: £1,080).

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|---------------|-------------------------|---------------|------------------|----------------|--------------------------|
| General funds | 14,098 | 61,655 | (65,158) | 708 | 11,303 |
| Building fund | 12,762 | – | – | (1,204) | 11,558 |
| Ministry fund | 921 | – | – | 496 | 1,417 |
| | <u>27,781</u> | <u>61,655</u> | <u>(65,158)</u> | <u>–</u> | <u>24,278</u> |

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---------------|-------------------------|---------------|------------------|----------------|--------------------------|
| General funds | 20,398 | 53,337 | (60,266) | 629 | 14,098 |
| Building fund | 12,512 | – | – | 250 | 12,762 |
| Ministry fund | 1,800 | – | – | (879) | 921 |
| | <u>34,710</u> | <u>53,337</u> | <u>(60,266)</u> | <u>–</u> | <u>27,781</u> |

The general reserves are the free funds of the charity which are not designated for particular purposes.

Designated Funds

The building fund holds designated funds for monies that will be used to purchase or lease a building in the future.

The ministry fund holds designated fund for monies that are for supporting overseas Missionaries and outreach activities both in the UK and internationally.

Restricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Building Fund | <u>5,450</u> | <u>–</u> | <u>–</u> | <u>–</u> | <u>5,450</u> |

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Building Fund | <u>5,450</u> | <u>–</u> | <u>–</u> | <u>–</u> | <u>5,450</u> |

The building fund holds restricted fund where monies have been given for the specific purpose of purchasing or leasing a building in the future.

The Connection Church

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 3,523 | – | 3,523 |
| Current assets | 21,908 | 5,450 | 27,358 |
| Creditors less than 1 year | (1,153) | – | (1,153) |
| Net assets | <u>24,278</u> | <u>5,450</u> | <u>29,728</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 3,504 | – | 3,504 |
| Current assets | 25,422 | 5,450 | 30,872 |
| Creditors less than 1 year | (1,145) | – | (1,145) |
| Net assets | <u>27,781</u> | <u>5,450</u> | <u>33,231</u> |

20. Analysis of changes in net debt

| | At 1 Apr 2022 £ | Cash flows £ | At 31 Mar 2023 £ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | <u>27,044</u> | <u>(4,123)</u> | <u>22,921</u> |

21. Related parties

During the year the trustees donated a total amount of £6,813 (2022 - £8,773) to the charity.

THE CONNECTION CHURCH

England & Wales - Charity number 1111840

Accounts

**THE CONNECTION CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

Charity Number 1111840

ROBIN DILLAMORE LTD
Chartered Accountants
and Business Advisers
The Melbourne Centre, Melbourne Road
Blacon, Chester CH1 5JQ

THE CONNECTION CHURCH
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Notes to the financial statements | 9 to 18 |

**THE CONNECTION CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

| | |
|----------------------------------|--|
| Charity registered number | 1111840 |
| Governing instrument | Declaration of Trust dated 29 April 2005 (as amended by supplemental deed dated 26 September 2005 and 13 July 2008) |
| Trustees | Andrew Crawford (Senior Pastor, Chairman) Michael Moore Steve Ranftler (Treasurer) Matthew Wilson (Pastor) |
| Principal address | 33 Stones Manor Lane Hartford Northwich CW8 1NU |
| Independent examiner | Anna C R Benjumea Robin Dillamore Ltd Chartered Accountants The Melbourne Centre Melbourne Road, Blacon Chester CH1 5JQ |
| Bankers | Lloyds TSB 210 Ashley Road Hale Altrincham Cheshire WA15 9SN |

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2022.

Objectives and Activities

The following is a summary of the purpose of the charity as set out in the governing document. The objectives of the Trust are:-

- a) To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule, and in particular in the Greater Northwich and in such 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 condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) The advance of education.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Structure, Governance and Management

There have been no changes to the Structure, Governance and Management, since the last annual report.

- a) The nature of the governing document is a 'Trust Deed', in compliance with the Charities Act 1993.
- b) The Connection Church is a registered Charity. Charity Number 1111840.
- c) The Connection Church has been resolved to constitute a Trust in accordance with the rule stipulated by the Charities Commission of England and Wales, for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objectives stated in the Deed.
- d) Appointment of Trustees: A New Trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the Chairman of the meeting and such records shall be conclusive evidence of his appointment.
(see copy of the Declaration of Trust)

Achievements and Performance

Achievement report for 2021 to 2022

The year 2021-2022 turned into a year unlike any other with the Global pandemic restricting us most of the year. Even so we as a charity have been active in the community and seen growth in the number of people who attend the Church, all be it via on-line and in Zoom meetings. We have seen a new wave of volunteers in different areas, especially in the multimedia department, which has seen a positive impact in the community through the lives of those that have been touched by the activities of the charity.

A challenge continues to be the availability of a permanent venue to use as a base from which to run our meetings and operate our community work. Having said that we have been involved in the community in various ways. This is a brief overview of what we as The Connection Church have undertaken, and continue to be involved in.

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Overview of accomplishments and current ongoing involvement:

As a Church we continue to place an emphasis on leadership development, personal growth and discipleship through the training, equipping and establishment of exciting new Connect Groups. This incorporates all areas of community, including both young and old as well as the vulnerable.

- Due to the onset of the pandemic, this has been a year like no other, we were not able to meet in person for much of the year, and so most of the training in Leadership and Discipleship had to take place via Zoom and not in person. So the Charity had to invest in computers and software for this purpose.
- During the year we found we had to be very flexible with how we ran our meetings as the numbers permitted by the Government meant we were constantly having to change to meet the requirements to keep people safe and adhere to the restrictions.
- New social Media platforms were explored to keep people connected and involved. We started a very successful daily Face Book devotional, which had a huge impact in the wider community with many people logging on to be encouraged during a very difficult time.
- During the year we also had various Ministries, both local and international, speak into the local Church giving training, input and development. These meetings went online and were done over the Zoom platform which meant we were able to access speakers from different partnering churches around the world.
- We continued to sponsor a missionary who works in an Aids orphanage in Zimbabwe. Although due to the pandemic our volunteers were able to travel to Zimbabwe visit and encourage them.
- We also continued to support a missionary couple in Kyrgyzstan, our plan is to send a team to encourage them as soon as travel restrictions are lifted.
- Much of our resources come from donations and gifts, this has to cover the rental of space, as well as the funding of the work into our various projects. Much fiscal wisdom has to be exercised over the limited resources for their use and distribution.
- At the start of 2020 we partnered with Every Nation and enrolled 12 members into their Leadership 215 course. This is an online Theological Training Bible School, which aims towards a Certificate or Degree in Theology. It's been exciting to see the growth in our students. Our students have done well in their progress.
- Once the restrictions were lifted we were able to take a team of 16 people down to St Austell, South Coast Church, to do Evangelism training and Mission work. This proved to be very effective and encouraging as so many people had been out of fellowship. Reports from the local Church have been profound and encouraging. The Church used money from the Missions Fund to help sponsor the trip and cover costs.
- Our goals and activities for 2021 are much the same as last year. That is to increase our influence in helping all people to be more effective in their role in society. This will be in the workplace, schools and in homes. We aim to get involved with the youth and vulnerable in the local community, and an exciting opportunities have opened up for us to get involved in the Winnington Youth Centre. Much of our volunteering has been geared around helping the community cope with the Pandemic Lockdown.
- We have started a number of Connect Groups, these are discipleship groups, where equipping, empowering and mentoring takes place, increasing our reach, impact, influence and support in the community.

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

- In January 2022 we started a “Churches Together” initiative with another local Church, The Stronghold Church. together we have decided to partner and work together in joint outreach projects in the community and every second month to hold combine Sunday services in a local School Theatre. These have proved very fruitful and beneficial to the community, together we were also able to run a Valliant Man, program to help men in the community, as well as a joint Women’s “Radiant” event.

Our long-term goal and this is still in place, is to provide a facility for the greater community to meet in and interact. This would take the form of a meeting place that is friendly and inviting and would be open to the community at large, seven days a week. The Connection Venue would include a Coffee Shop, Book Shop and Reading Room, Conference facility, Youth Facility, as well as provision for mothers with infants to interact, socialize and receive guidance and support, a Home Schoolers venue to facilitate educational group activities. This facility will also be a Life Skills Training and Youth Centre. The facility should cater for all ages.

We are currently using a council facility on weekends and on some evenings.

Our main goal is to be able to preach the Gospel of Jesus Christ and through this Gospel of Grace to allow love and forgiveness to impact and influence all areas of our community.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The activities mentioned above demonstrate this.

Financial Review

The Charity’s financial year runs concurrently with the financial year end as set by HMRC.

The Charity has recorded net expenditure of £6,929 as shown in the statement of financial activities on page 7 of the accounts.

It is the policy of the Charity that unrestricted funds which have not been designated for specific use should be maintained at a minimum level equivalent to 3 months expenditure, although the trustees are hoping to build the Charity funds to a substantial level.

At the end of the 2021/22 financial year, The Connection Church is holding £27,781 of unrestricted reserves.

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing these financial statements, the trustees are required to:

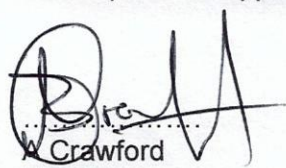
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

The charity's independent examiner is Anna Benjumea of Robin Dillamore Ltd, Chartered Accountants and Business Advisers.

This report was approved by the trustees on 14th December 2022 and is signed on their behalf by:


A Crawford
Trustee


S Ranftler
Trustee

THE CONNECTION CHURCH

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the financial statements of the trust for the year ended 31 March 2022, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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, I have reasonable cause to believe that

(1) in all material respects the ^{Anna C R} ~~requirements~~ ^B requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the SORP;

have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anna C R Benjumea ACA

The Melbourne Centre, Melbourne Road, Blacon, Chester CH1 5JQ

Date: 14th December 2022

THE CONNECTION CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

| | Note | Unrestricted Funds £ | Restricted Funds £ | Totals 2022 £ | Totals 2021 £ |
|--|------|----------------------------|--------------------------|----------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 53,036 | - | 53,036 | 77,263 |
| Other income | | 300 | - | 300 | - |
| | | <u>53,336</u> | <u>-</u> | <u>53,336</u> | <u>77,263</u> |
| TOTAL INCOME AND ENDOWMENTS | | <u>53,336</u> | <u>-</u> | <u>53,336</u> | <u>77,263</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Grants payable | 3 | 3,634 | - | 3,634 | 4,168 |
| Costs of activities | 4 | 8,460 | - | 8,460 | 5,598 |
| Support costs | 5 | 48,171 | - | 48,171 | 48,467 |
| | | <u>60,265</u> | <u>-</u> | <u>60,265</u> | <u>58,233</u> |
| TOTAL EXPENDITURE | | <u>60,265</u> | <u>-</u> | <u>60,265</u> | <u>58,233</u> |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | | | | |
| | | (6,929) | - | (6,929) | 19,030 |
| Transfer of funds | | | | | |
| Other recognised gains / (losses) | | - | - | - | - |
| Other gains / (losses) | | - | - | - | - |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net movement in funds for the year | | (6,929) | - | (6,929) | 19,030 |
| Balances brought forward | | 34,710 | 5,450 | 40,160 | 21,130 |
| | | <u>34,710</u> | <u>5,450</u> | <u>40,160</u> | <u>21,130</u> |
| Balances carried forward | | 27,781 | 5,450 | 33,231 | 40,160 |
| | | <u>27,781</u> | <u>5,450</u> | <u>33,231</u> | <u>40,160</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements.

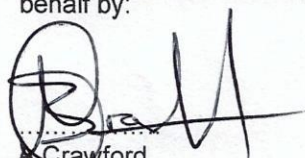
THE CONNECTION CHURCH

BALANCE SHEET

31 MARCH 2022

| | Note | £ | 2022 £ | £ | 2021 £ |
|--|------|----------------|----------------------|---------------|----------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | | <u>3,504</u> | | <u>1,838</u> |
| | | | 3,504 | | 1,838 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 3,828 | | 4,657 | |
| Cash at bank and in hand | | <u>27,044</u> | | <u>34,160</u> | |
| | | | 30,872 | 38,817 | |
| CREDITORS: amounts falling due within one year | 10 | <u>(1,145)</u> | | <u>(495)</u> | |
| NET CURRENT ASSETS | | | <u>29,727</u> | | <u>38,322</u> |
| NET ASSETS | | | <u>33,231</u> | | <u>40,160</u> |
| FUNDS | | | | | |
| Restricted funds | 11 | | <u>5,450</u> | | <u>5,450</u> |
| Unrestricted funds | 11 | | <u>27,781</u> | | <u>34,710</u> |
| TOTAL FUNDS | 11 | | <u>33,231</u> | | <u>40,160</u> |

These financial statements were approved by the trustees on 14th December 2022 and are signed on their behalf by:


.....
A Crawford
Trustee


.....
S Ranftler
Trustee

The notes on pages 9 to 18 form part of these financial statements.

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (FRS 102)".

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Income and endowments

All income and endowments are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

ACCOUNTING POLICIES (continued)

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the average rate during the accounting period. All differences are taken to the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised where they can be used for more than one year and cost over £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment – 20% straight line

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

| | 2022 £ | 2021 £ |
|------------------------|---------------|---------------|
| Unrestricted donations | 53,036 | 61,132 |
| Restricted donations | - | 16,131 |
| | <u>53,036</u> | <u>77,263</u> |

The donations above are shown inclusive of the corresponding amounts of Gift Aid tax reclaimable.

3. GRANTS PAYABLE

| | 2022 £ | 2021 £ |
|----------------------------------|--------------|--------------|
| Grants to other NGOs | 3,634 | 4,168 |
| Grants payable to UK individuals | - | - |
| | <u>3,634</u> | <u>4,168</u> |

4. CHARITABLE ACTIVITIES

| | 2022 £ | 2021 £ |
|----------------------|--------------|--------------|
| Church Service costs | 8,460 | 5,598 |
| | <u>8,460</u> | <u>5,598</u> |

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

5. SUPPORT COSTS

| | 2022 | 2021 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Travel expenses | 3,253 | 70 |
| Telephone | 362 | 440 |
| I.T. costs | - | - |
| Depreciation | 666 | 314 |
| Stationery | - | 104 |
| Subscriptions | 1,036 | 839 |
| Insurance | 877 | 290 |
| Salaries | 36,890 | 44,496 |
| Employers' NI | - | - |
| Pension costs | 1,080 | 999 |
| Bank charges | 420 | - |
| Training | 3,092 | - |
| Legal and professional fees | - | 420 |
| Independent examiner's fees | 495 | 495 |
| | <u>48,171</u> | <u>48,467</u> |

6. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 36,890 | 44,496 |
| Social security costs | - | - |
| Employer contributions to pension plans | 1,080 | 999 |
| | <u>37,970</u> | <u>45,495</u> |

The average head count of employees during the year was 2 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

As permitted by the Governing Instrument, the following amounts were paid to trustees in respect of ministry and administration support:

| | 2022 £ | 2021 £ |
|-----------------|---------------|---------------|
| Michael Moore | - | 2,041 |
| Andrew Crawford | 32,500 | 32,250 |
| Matthew Wilson | - | 3,480 |
| | <u>32,500</u> | <u>37,771</u> |

The trustees were reimbursed for expenses of £1,542 during the year (2021 - £1,220). The trustees donated a total amount of £8,773 during the year to the charity (2021 - £16,750).

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8. FIXED ASSETS

| | Office equipment £ | TOTAL £ |
|--------------------------|--------------------------|--------------|
| Cost or valuation | | |
| As at 1 April 2021 | 2,384 | 2,384 |
| Additions | 2,332 | 2,332 |
| Disposals | - | - |
| As at 31 March 2022 | <u>4,716</u> | <u>4,716</u> |
| Depreciation | | |
| As at 1 April 2021 | 546 | 546 |
| Charge for the year | 666 | 666 |
| Disposals | - | - |
| As at 31 March 2022 | <u>1,212</u> | <u>1,212</u> |
| Net book values | | |
| As at 31 March 2022 | <u>3,504</u> | <u>3,504</u> |
| As at 31 March 2021 | <u>1,838</u> | <u>1,838</u> |

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2022

9. DEBTORS

| | 2022 £ | 2021 £ |
|------------------------|--------------|--------------|
| Income tax recoverable | 1,897 | 3,553 |
| Other debtors | 1,429 | 1,003 |
| Prepayments | 502 | 101 |
| | <u>3,828</u> | <u>4,657</u> |

10. CREDITORS: amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|--------------|------------|
| Accruals and deferred income | 1,145 | 495 |
| PAYE/NI | - | - |
| | <u>1,145</u> | <u>495</u> |

11. STATEMENT OF FUNDS

| | At 1 April 2021 | Income | Expenditure | Transfers | Gains and losses | At 31 March 2022 |
|-------------------------------------|-----------------------|---------------|-----------------|-----------|------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | | |
| General reserves | 20,398 | 53,336 | (60,265) | 629 | - | 14,098 |
| Designated fund (Building fund) | 12,512 | - | - | 250 | - | 12,762 |
| Designated fund (Missions fund) | 1,800 | - | - | (879) | - | 921 |
| | <u>34,710</u> | <u>53,336</u> | <u>(60,265)</u> | <u>-</u> | <u>-</u> | <u>27,781</u> |
| Restricted funds | | | | | | |
| Restricted fund (Building fund) | 5,450 | - | - | - | - | 5,450 |
| Restricted fund (New Covenant fund) | - | - | - | - | - | - |
| Total restricted | <u>5,450</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,450</u> |
| Total funds | <u>40,160</u> | <u>53,336</u> | <u>(60,265)</u> | <u>-</u> | <u>-</u> | <u>33,231</u> |

The general reserves are the free funds of the charity which are not designated for particular purposes.

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2022

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|---|----------------------------|--------------------------|---------------|
| Fund balances at 31 March 2022 represented by: | | | |
| Fixed assets | 3,504 | - | 3,504 |
| Current assets | 30,872 | - | 30,872 |
| Current liabilities | (6,595) | 5,450 | (1,145) |
| | <u>27,781</u> | <u>5,450</u> | <u>33,231</u> |

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2022

13. STATEMENT OF CASH FLOWS

| | 2022 | 2021 | Note |
|---|----------------|---------|-----------|
| | £ | £ | |
| Cash flows from operating activities: | | | |
| Net cash provided by (used in) operating activities | (4,784) | 19,910 | (Note 13) |
| Cash flows from investing activities: | | | |
| Dividends, interest and rents from investments | - | - | |
| Proceeds from the sale of property, plant and equipment | - | - | |
| Purchase of property, plant and equipment | (2,332) | (1,803) | |
| Proceeds from sale of investments | - | - | |
| Purchase of investments | - | - | |
| Net cash provided by (used in) investing activities | (2,332) | (1,803) | |
| Cash flows from financing activities: | | | |
| Repayments of borrowing | - | - | |
| Cash inflows from new borrowing | - | - | |
| Receipt of endowment | - | - | |
| Net cash provided by (used in) financing activities | - | - | |
| Change in cash and cash equivalents in the reporting period | (7,116) | 18,107 | |
| Cash and cash equivalents at the beginning of the reporting period | 34,160 | 16,053 | (Note 14) |
| Change in cash and cash equivalents due to exchange rate movements | - | - | |
| Cash and cash equivalents at the end of the reporting period | 27,044 | 34,160 | (Note 14) |

14. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2022 | 2021 |
|---|----------------|---------|
| | £ | £ |
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | (6,929) | 19,030 |
| Adjustments for: | | |
| Depreciation charges | 666 | 314 |
| (Gains)/losses on investments | - | - |
| Loss/(profit) on the sale of fixed assets | - | - |
| (Increase)/decrease in stocks | - | - |
| (Increase)/decrease in debtors | 829 | 1,891 |
| Increase/(decrease) in creditors | 650 | (1,325) |
| Net cash provided by (used in) operating activities | (4,784) | 19,910 |

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2022

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| Cash in hand | 27,044 | 34,160 |
| Notice deposits (less than 3 months) | - | - |
| Overdraft facility repayable on demand | - | - |
| Total cash and cash equivalents | 27,044 | 34,160 |

THE CONNECTION CHURCH

England & Wales - Charity number 1111840

Accounts

**THE CONNECTION CHURCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021**

Charity Number 1111840

ROBIN DILLAMORE LTD
Chartered Accountants
and Business Advisers
The Melbourne Centre, Melbourne Road
Blacon, Chester CH1 5JQ

THE CONNECTION CHURCH
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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| Report of the trustees | 2 to 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Notes to the financial statements | 9 to 18 |

**THE CONNECTION CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Charity registered number 1111840

Governing instrument Declaration of Trust dated 29 April 2005 (as amended by supplemental deed dated 26 September 2005 and 13 July 2008)

Trustees Andrew Crawford (Senior Pastor, Chairman)
James Hough (resigned 5th January 2021)
Michael Moore
Steve Ranftler (Treasurer)
Matthew Wilson (Pastor)

Principal address 33 Stones Manor Lane
Hartford
Northwich
CW8 1NU

Independent examiner Anna C R Benjumea
Robin Dillamore Ltd
Chartered Accountants
The Melbourne Centre
Melbourne Road, Blacon
Chester CH1 5JQ

Bankers Lloyds TSB
210 Ashley Road
Hale
Altrincham
Cheshire
WA15 9SN

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2021.

Objectives and Activities

The following is a summary of the purpose of the charity as set out in the governing document. The objectives of the Trust are:-

- a) To advance the Christian faith in accordance with the Statement of Beliefs appearing in the schedule, and in particular in the Greater Northwich and in such 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 condition of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) The advance of education.
- d) To promote and fulfil such other charitable purposes beneficial to the community in the said Greater Northwich and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Structure, Governance and Management

There have been no changes to the Structure, Governance and Management, since the last annual report.

- a) The nature of the governing document is a 'Trust Deed', in compliance with the Charities Act 1993.
- b) The Connection Church is a registered Charity. Charity Number 1111840.
- c) The Connection Church has been resolved to constitute a Trust in accordance with the rule stipulated by the Charities Commission of England and Wales, for the furtherance of the religious and other charitable activities of the Church Fellowship in accordance with the charitable objectives stated in the Deed.
- d) Appointment of Trustees: A New Trustee may be appointed by a resolution of the Trustees passed at a meeting of the Trustees at which there is a majority of the Trustees present and such resolution shall be recorded in the minutes and signed by the new Trustee and by the Chairman of the meeting and such records shall be conclusive evidence of his appointment.
(see copy of the Declaration of Trust)

Achievements and Performance

Achievement report for 2020 to 2021

The year 2020-2021 turned into a year unlike any other with the onset of the Global pandemic. Even so we as a charity have been active in the community and seen growth in the number of people who attend the Church, all be it via on-line and in Zoom meetings. We have seen a new wave of volunteers in different areas, especially in the multimedia department, which has seen a positive impact in the community through the lives of those that have been touched by the activities of the charity.

A challenge continues to be the availability of a permanent venue to use as a base from which to run our meetings and operate our community work. Having said that we have been involved in the community in various ways. This is a brief overview of what we as The Connection Church have undertaken, and continue to be involved in.

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Overview of accomplishments and current ongoing involvement:

As a Church we continue to place an emphasis on leadership development, personal growth and discipleship through the training, equipping and establishment of exciting new Connect Groups. This incorporates all areas of community, including both young and old as well as the vulnerable.

- Prior to the onset of the pandemic we were able to take individuals for training in Leadership and Discipleship. Teams went through to Liverpool, Edinburgh and London. Part of these expenses were subsidised by the charity. From the onset of the pandemic, training went on line, the Charity had to invest in computers and software for this purpose.
- During the year we had various Ministries, both local and international, come to speak in the local Church to give training, input and development, to equip people in various ministry and life skills. All these have been sponsored by the charity. There were "in person" meetings and then went online and were done over the Zoom platform from the start of the pandemic.
- The Connection Church involvement with Food Bank has come to an end as we are now partnering with another charity and concentrating on the homeless in Manchester, with several of our members volunteering.
- We are still involved in fetching and caring of the elderly and disadvantaged, both during the week and on Sundays enabling them to get to their different appointments and to church.
- We sponsor a missionary who works in an Aids orphanage in Zimbabwe. Two of our volunteers were able to travel to Zimbabwe visit and encourage them.
- We also support a missionary couple in Kyrgyzstan, our plan is to send a team to encourage them as soon as travel restrictions are lifted.
- We have volunteers that go out onto the streets every week to pray for the sick, feed the poor and needy.
- Much of our resources come from donations and gifts, this has to cover the rental of space, as well as the funding of the work into our various projects. Much fiscal wisdom has to be exercised over the limited resources for their use and distribution.
- At the start of 2020 we partnered with Every Nation and enrolled 12 members into their Leadership 215 course. This is an online Theological Training Bible School, which aims towards a Degree in Theology. It's been exciting to see the growth in our students.
- Our goals and activities for 2019 are much the same as last year. That is to increase our influence in helping all people to be more effective in their role in society. This will be in the workplace, schools and in homes. We aim to get involved with the youth and vulnerable in the local community. This goal is being accomplished through the volunteering of our services.
- We have started a number of Connect Groups, these are discipleship groups, where equipping, empowering and mentoring takes place, increasing our reach, impact, influence and support in the community.

Our long-term goal and this is still in place, is to provide a facility for the greater community to meet in and interact. This would take the form of a meeting place that is friendly and inviting and would be open to the community at large, seven days a week. The Connection Venue would include a Coffee Shop, Book Shop and Reading Room, Conference facility, Youth Facility, as

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

well as provision for mothers with infants to interact, socialize and receive guidance and support, a Home Schoolers venue to facilitate educational group activities. This facility will also be a Life Skills Training and Youth Centre. The facility should cater for all ages. We are currently using a council facility on weekends and on some evenings. Our main goal is to be able to preach the Gospel of Jesus Christ and through this Gospel of Grace to allow love and forgiveness to impact and influence all areas of our community.

Public benefit

The charity trustees have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. The activities mentioned above demonstrate this.

Financial Review

The Charity's financial year runs concurrently with the financial year end as set by HMRC.

The Charity has recorded a surplus income of £19,030 as shown in the statement of financial activities on page 7 of the accounts.

It is the policy of the Charity that unrestricted funds which have not been designated for specific use should be maintained at a minimum level equivalent to 3 months expenditure, although the trustees are hoping to build the Charity funds to a substantial level.

At the end of the 2020/21 financial year, The Connection Church is holding £34,710 of unrestricted reserves.

THE CONNECTION CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity 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 charity at the year end and of its incoming resources and resources expended during that year. In preparing these financial statements, the trustees are required to:

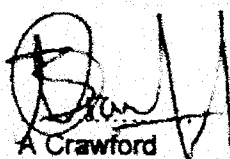
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

The charity's independent examiner is Anna Benjumea of Robin Dillamore Ltd, Chartered Accountants and Business Advisers.

This report was approved by the trustees on 20 January 2022 and is signed on their behalf by:



A Crawford
Trustee



S Ranftler
Trustee

THE CONNECTION CHURCH

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES

We report on the financial statements of the trust for the year ended 31 March 2021, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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

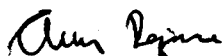
In connection with my examination, I have reasonable cause to believe that

(1) in all material respects the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the SORP;

have been met; and

(2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anna C R Benjumea ACA

The Melbourne Centre, Melbourne Road, Blacon, Chester CH1 5JQ

Date: 25th January 2022

THE CONNECTION CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

| | Note | Unrestricted Funds £ | Restricted Funds £ | Totals 2021 £ | Totals 2020 £ |
|--|------|----------------------------|--------------------------|---------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | 61,132 | 16,131 | 77,263 | 86,469 |
| Other income | | - | - | - | 66 |
| TOTAL INCOME AND ENDOWMENTS | | <u>61,132</u> | <u>16,131</u> | <u>77,263</u> | <u>86,535</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Grants payable | 3 | 4,168 | - | 4,168 | 1,607 |
| Costs of activities | 4 | 5,598 | - | 5,598 | 18,907 |
| Support costs | 5 | 37,786 | 10,681 | 48,467 | 58,796 |
| TOTAL EXPENDITURE | | <u>47,552</u> | <u>10,681</u> | <u>58,233</u> | <u>79,310</u> |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | | | | |
| | | 13,580 | 5,450 | 19,030 | 7,225 |
| Transfer of funds | | | | | |
| Other recognised gains / (losses) | | - | - | - | - |
| Other gains / (losses) | | - | - | - | - |
| Net movement in funds for the year | | 13,580 | 5,450 | 19,030 | 7,225 |
| Balances brought forward | | 21,130 | - | 21,130 | 13,905 |
| Balances carried forward | | <u>34,710</u> | <u>5,450</u> | <u>40,160</u> | <u>21,130</u> |

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 9 to 18 form part of these financial statements.

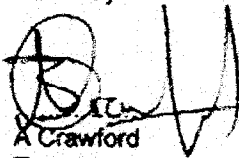
THE CONNECTION CHURCH

BALANCE SHEET

31 MARCH 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|---|------|---------------|---------------|----------------|---------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 7 | | <u>1,838</u> | | <u>349</u> |
| | | | 1,838 | | 349 |
| CURRENT ASSETS | | | | | |
| Debtors | 8 | 4,657 | | 6,548 | |
| Cash at bank and in hand | | <u>34,160</u> | | <u>16,053</u> | |
| | | 38,817 | | 22,601 | |
| CREDITORS: amounts falling due within one year | 9 | <u>(495)</u> | | <u>(1,820)</u> | |
| NET CURRENT ASSETS | | | <u>38,322</u> | | <u>20,781</u> |
| NET ASSETS | | | <u>40,160</u> | | <u>21,130</u> |
| FUNDS | | | | | |
| Restricted funds | 10 | | 5,450 | | - |
| Unrestricted funds | 10 | | <u>34,710</u> | | <u>21,130</u> |
| TOTAL FUNDS | 10 | | <u>40,160</u> | | <u>21,130</u> |

These financial statements were approved by the trustees on 20 January 2022 and are signed on their behalf by:


A Crawford
Trustee


S Ranftler
Trustee

The notes on pages 9 to 18 form part of these financial statements.

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Act 2011 and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities (FRS 102)".

Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

Income and endowments

All income and endowments are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

ACCOUNTING POLICIES (continued)

Foreign exchange gains and losses

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the average rate during the accounting period. All differences are taken to the SOFA.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets are capitalised where they can be used for more than one year and cost over £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Equipment – 20% straight line

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

2. DONATIONS AND LEGACIES

| | 2021 £ | 2020 £ |
|------------------------|---------------|---------------|
| Unrestricted donations | 61,132 | 49,527 |
| Restricted donations | 16,131 | 36,942 |
| | <u>77,263</u> | <u>86,469</u> |

The donations above are shown inclusive of the corresponding amounts of Gift Aid tax reclaimable.

3. GRANTS PAYABLE

| | 2021 £ | 2020 £ |
|----------------------------------|--------------|--------------|
| Grants to other NGOs | 4,168 | 1,607 |
| Grants payable to UK individuals | - | - |
| | <u>4,168</u> | <u>1,607</u> |

4. CHARITABLE ACTIVITIES

| | 2021 £ | 2020 £ |
|----------------------|--------------|---------------|
| Church Service costs | 5,598 | 18,907 |
| | <u>5,598</u> | <u>18,907</u> |

THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

5. SUPPORT COSTS

| | 2021 | 2020 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Travel expenses | 70 | 1,645 |
| Telephone | 440 | 1,212 |
| I.T. costs | - | - |
| Depreciation | 314 | 116 |
| Stationery | 104 | 802 |
| Subscriptions | 839 | 692 |
| Insurance | 290 | 388 |
| Salaries | 44,496 | 50,630 |
| Employers' NI | - | 583 |
| Pension costs | 999 | 1,694 |
| Bank charges | - | 4 |
| Legal and professional fees | 420 | 355 |
| Independent examiner's fees | 495 | 675 |
| | <u>48,467</u> | <u>58,796</u> |

6. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 44,496 | 51,322 |
| Social security costs | - | - |
| Employer contributions to pension plans | 999 | 726 |
| | <u>45,495</u> | <u>52,048</u> |

The average head count of employees during the year was 4 (2020: 4).
 No employee received employee benefits of more than £60,000 during the year (2020: Nil).

THE CONNECTION CHURCH
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YEAR ENDED 31 MARCH 2021

7. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

As permitted by the Governing Instrument, the following amounts were paid to trustees in respect of ministry and administration support:

| | 2021 £ | 2020 £ |
|-----------------|---------------|---------------|
| Michael Moore | 2,041 | 8,164 |
| Andrew Crawford | 32,250 | 31,038 |
| Matthew Wilson | 3,480 | 5,220 |
| | <u>37,771</u> | <u>44,422</u> |

The trustees were reimbursed for expenses of £1,220 during the year (2020 - £0). The trustees donated a total amount of £16,750 during the year to the charity (2020 - £12,812).

THE CONNECTION CHURCH
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8. FIXED ASSETS

| | Office equipment £ | TOTAL £ |
|--------------------------|--------------------------|--------------|
| Cost or valuation | | |
| As at 1 April 2020 | 581 | 581 |
| Additions | 1,803 | 1,803 |
| Disposals | - | - |
| As at 31 March 2021 | <u>2,384</u> | <u>2,384</u> |
| Depreciation | | |
| As at 1 April 2020 | 232 | 232 |
| Charge for the year | 314 | 314 |
| Disposals | - | - |
| As at 31 March 2021 | <u>546</u> | <u>546</u> |
| Net book values | | |
| As at 31 March 2021 | <u>1,838</u> | <u>1,838</u> |
| As at 31 March 2020 | <u>349</u> | <u>349</u> |

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2021

9. DEBTORS

| | 2021 £ | 2020 £ |
|------------------------|--------------|--------------|
| Income tax recoverable | 3,553 | 6,300 |
| Other debtors | 1,003 | 248 |
| Prepayments | 101 | - |
| | <u>4,657</u> | <u>6,548</u> |

10. CREDITORS: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|------------|--------------|
| Accruals and deferred income | 495 | 675 |
| PAYE/NI | - | 1,145 |
| | <u>495</u> | <u>1,820</u> |

11. STATEMENT OF FUNDS

| | At 1 April 2020 | Income | Expenditure | Transfers | Gains and losses | At 31 March 2021 |
|-------------------------------------|-----------------------|---------------|-----------------|-----------|------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | | |
| General reserves | 21,130 | 59,632 | (47,552) | (12,812) | - | 20,398 |
| Designated fund (Building fund) | - | 1,500 | - | 11,012 | - | 12,512 |
| Designated fund (Missions fund) | - | - | - | 1,800 | - | 1,800 |
| | <u>21,130</u> | <u>61,132</u> | <u>(47,552)</u> | <u>-</u> | | <u>34,710</u> |
| Restricted funds | | | | | | |
| Restricted fund (Building fund) | - | 5,450 | - | - | - | 5,450 |
| Restricted fund (New Covenant fund) | - | 10,681 | (10,681) | - | - | - |
| Total restricted | <u>-</u> | <u>16,131</u> | <u>(10,681)</u> | <u>-</u> | <u>-</u> | <u>5,450</u> |
| Total funds | <u>21,130</u> | <u>77,263</u> | <u>(58,233)</u> | <u>-</u> | <u>-</u> | <u>40,160</u> |

The general reserves are the free funds of the charity which are not designated for particular purposes.

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|---|----------------------------|--------------------------|---------------|
| Fund balances at 31 March 2021 represented by: | | | |
| Fixed assets | 1,838 | - | 1,838 |
| Current assets | 33,367 | 5,450 | 38,817 |
| Current liabilities | (495) | - | (495) |
| | <u>34,710</u> | <u>5,450</u> | <u>40,160</u> |

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

**THE CONNECTION CHURCH
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YEAR ENDED 31 MARCH 2021

13. STATEMENT OF CASH FLOWS

| | 2021 £ | 2020 £ | Note |
|---|----------------|-----------|-----------|
| Cash flows from operating activities: | | | |
| Net cash provided by (used in) operating activities | 19,910 | 4,238 | (Note 13) |
| Cash flows from investing activities: | | | |
| Dividends, interest and rents from investments | - | - | |
| Proceeds from the sale of property, plant and equipment | - | - | |
| Purchase of property, plant and equipment | (1,803) | - | |
| Proceeds from sale of investments | - | - | |
| Purchase of investments | - | - | |
| Net cash provided by (used in) investing activities | (1,803) | - | |
| Cash flows from financing activities: | | | |
| Repayments of borrowing | - | - | |
| Cash inflows from new borrowing | - | - | |
| Receipt of endowment | - | - | |
| Net cash provided by (used in) financing activities | - | - | |
| Change in cash and cash equivalents in the reporting period | 18,107 | 4,238 | |
| Cash and cash equivalents at the beginning of the reporting period | 16,053 | 11,815 | (Note 14) |
| Change in cash and cash equivalents due to exchange rate movements | - | - | |
| Cash and cash equivalents at the end of the reporting period | 34,160 | 16,053 | (Note 14) |

14. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2021 £ | 2020 £ |
|---|---------------|-----------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | 19,030 | 7,225 |
| Adjustments for: | | |
| Depreciation charges | 314 | 116 |
| (Gains)/losses on investments | - | - |
| Loss/(profit) on the sale of fixed assets | - | - |
| (Increase)/decrease in stocks | - | - |
| (Increase)/decrease in debtors | 1,891 | (4,248) |
| Increase/(decrease) in creditors | (1,325) | 1,145 |
| Net cash provided by (used in) operating activities | 19,910 | 4,238 |

**THE CONNECTION CHURCH
NOTES TO THE FINANCIAL STATEMENTS**

PERIOD ENDED 31 MARCH 2021

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2021 | 2020 |
|--|----------------------|----------------------|
| | £ | £ |
| Cash in hand | 34,160 | 16,053 |
| Notice deposits (less than 3 months) | - | - |
| Overdraft facility repayable on demand | - | - |
| Total cash and cash equivalents | <u>34,160</u> | <u>16,053</u> |