

AVENUE COMMUNITY CHURCH LEICESTER

England & Wales · Charity number 1116079

Details

Status	Registered
Legal form	Charitable company
Company number	05894161
Registered	2006-09-11
Register	View on the Charity Commission register

Contact

Address	36 Meadvale Road Leicester LE2 3WJ
Phone	01162706214
Email	info@avenue.org.uk
Website	avenue.org.uk

Activities

Objects: A TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN LEICESTER AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR HE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.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 LOCATION 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 in Leicester and in such other parts of the United Kingdom or the world as the Trustees see fit. 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 location and in such parts of the United Kingdom or the world as the Trustees see fit.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LEICESTER.
- Leicestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£167,822	£159,465	-	-
2024-08-31	£194,304	£166,857	-	-
2023-08-31	£161,403	£162,533	-	-
2022-08-31	£145,588	£179,566	-	-
2021-08-31	£123,034	£106,713	-	-
2020-08-31	£129,663	£124,805	-	-

Trustees

Name	Role	Appointed
Dr RICHARD JAMES BREWSTER	Chair	2010-11-28
CHRISTOPHER JAMES SHORE		2025-12-07
DANIELLA JANE BLAIR		2025-12-07
JOEL DAVID MURRAY		2024-02-13

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2025

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2025

CHARITABLE COMPANY INFORMATION

Directors/Trustees	D J Blair	appointed 7 December 2025
	R J Brewster	
	P Cansdale	resigned 31 December 2024
	G S McKinnon	appointed 6 April 2025 and resigned 12 October 2025
	J D Murray	
	C J Shore	appointed 7 December 2025
	M L Warriner	resigned 21 December 2025
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs.
- b) to fulfil such other purposes that are exclusively charitable and are connected with the work of the charity.
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the Bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a community of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a loving family; reaching out; with everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public.

ACC continues to partner with SIM International (UK) in supporting two families from our church who are now living and working in Ethiopia and Nigeria.

In addition to meeting on a Sunday morning at Avenue Primary School, ACC also meets in the evening during term time for Sundays @ Six, regular times of worship and discussion on various topics of interest.

During the year ACC was able to successfully organise and run an Easter Holiday Club for children in school years 1-6. We engaged with approximately 40 children in Bible stories, drama, crafts, games, quizzes and much fun together. In May we held our biannual Church Away Weekend at Cloverley Hall, Shropshire. A time for the whole church family to be enriched with teaching sessions, worship, a children's program and plenty of opportunity to relax, play games and get to know one another.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Review of activities for the public benefit (continued)

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities, including:

1. Open Hands seeks to meet the emergency practical needs of people in Leicester. They nurture dignity and hope grown through community care.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. Friends International, a Christian charity seeking to grow friendship and faith with international students in the UK and Ireland. We support this work in our city of Leicester.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Safeguarding Statement

We want everyone who comes into contact with us to feel safe, valued and cared for. We believe that each person is made in the image of God, and as a result has an inherent dignity and worth.

As a church we take safeguarding seriously and we work with local and national organisations to help us to do all we can to keep everyone safe. We will fulfil all our legal duties to protect both children and Adults at Risk of Abuse, but we aim to go above and beyond and to discharge our safeguarding duties in a way that is biblically faithful and pleasing to our loving heavenly Father, who calls us to do justice, love kindness and to walk humbly before him. We commit to speaking to you openly and honestly if we have any concerns that you need to know about. If you have any concerns or require any support of help, please do not hesitate to speak to someone that you trust within the church. For more information on our safeguarding policy and who to contact with any safeguarding concerns, see our church website.

Future developments

During the year the trustees employed the services of The Church Office CIO, which exists to support leadership and ministry work that happens behind the scenes. A number of helpful observations and recommendations arose from the consultation. The trustees intend to implement some of the recommendations to help improve the administrative structures of the church.

The trustees have been considering the cost and implications of converting the charity from a Charitable Company to a Charitable Incorporated Organisation in the next year or so. A designated fund has been created in these accounts for the purposes of funding this conversion.

The trustees have been considering the appointment and training of people into a new role of 'non-elder trustees'. Consultations concerning these considerations are at an advanced stage with the Fellowship of Independent Evangelical Churches (FIEC) and Edward Connor Solicitors.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

Financial review

The financial statements on pages 7-15 summarise the incoming resources and application of resources during the year ended 31 August 2025. The result for the year was:

Unrestricted funds:

Net surplus for the year of £24,018 (2024: net surplus of £12,582)

Restricted funds:

Net deficit for the year of £15,661 (2024: net surplus of £14,865)

Unrestricted reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less fixed assets, less any debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £20,000 (which equates to approximately two months unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £75,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

AVENUE COMMUNITY CHURCH, LEICESTER

**REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025**

Responsibilities of trustees under company law (continued)

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster - Trustee *R J Brewster*

Dated: 23 April 2026

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Nick Spear

Nick Spear ACCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Dated: 27 April 2026

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
		General	Designated	Funds	Funds	General	Designated	Funds	Funds
		2025	2025	2025	2025	2024	2024	2024	2024
	Note	£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	144,637	-	8,964	153,601	128,365	-	62,075	190,440
Investment income		2,131	-	51	2,182	1,316	-	366	1,682
Other income		54	-	-	54	367	-	-	367
<i>Income from charitable activities</i>									
Church events		-	-	11,985	11,985	13	356	1,446	1,815
Total income		146,822	-	21,000	167,822	130,061	356	63,887	194,304
EXPENDITURE ON									
Charitable activities	3	121,855	-	37,610	159,465	124,757	429	41,671	166,857
Total expenditure		121,855	-	37,610	159,465	124,757	429	41,671	166,857
Net income/(expenditure)		24,967	-	(16,610)	8,357	5,304	(73)	22,216	27,447
Transfers between funds		(8,449)	7,500	949	-	7,420	(69)	(7,351)	-
Net movement in funds		16,518	7,500	(15,661)	8,357	12,724	(142)	14,865	27,447
Reconciliation of funds									
Total funds brought forward		58,608	-	16,472	75,080	45,884	142	1,607	47,633
Total funds carried forward		75,126	7,500	811	83,437	58,608	-	16,472	75,080

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9 -15 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible assets	5	-	-	-	-
CURRENT ASSETS					
Debtors	6	2,074	300	2,374	4,847
Cash at bank	7	104,314	511	104,825	88,358
		106,388	811	107,199	93,205
CURRENT LIABILITIES					
Creditors falling due within one year	8	23,762	-	23,762	18,125
Net Current Assets		82,626	811	83,437	75,080
NET ASSETS		82,626	811	83,437	75,080

FUND BALANCES

Unrestricted funds					
General Funds		75,126		75,126	58,608
Designated funds	9	7,500		7,500	-
		82,626		82,626	58,608
Restricted Funds	10	-	811	811	16,472
		82,626	811	83,437	75,080

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

R J Brewster - Trustee *R J Brewster*

Dated: 23 April 2026

Company number: 5894161

Charity number: 1116079

The notes on page 9 -15 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting Policies (continued)

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

2 Donations

	Total 2025 £	Total 2024 £
Other donations (incl. Gift Aid recoverable)	153,225	146,860
Trust grants and donations	-	20,000
Church donations	-	15,177
Corporate donations	-	7,966
Donated royalty income	376	437
	<u>153,601</u>	<u>190,440</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

3 Charitable activities

	Total 2025 £	Total 2024 £
a Direct Charitable Costs		
Salaries and pension costs	65,287	98,368
Taxable staff and ministry allowances	1,170	1,066
Total staff costs Note 4	66,457	99,434
Other staff and ministry expenses	9,232	12,061
Church ministries and activities	8,649	7,052
Restricted donations to min Note 10	95	2,243
Hall hire	13,607	11,323
Church events	18,403	3,152
Grants payable Note 3c	32,231	18,159
	<u>148,674</u>	<u>153,424</u>
b Support & Administration		
General costs	7,224	8,257
Depreciation of equipment	-	587
Fee for independent examination	1,385	1,325
Other legal & professional costs	2,182	3,264
	<u>10,791</u>	<u>13,433</u>
Combined charitable activity cost	<u>159,465</u>	<u>166,857</u>

General costs includes fees totalling £532 (2024: £713) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2025 £	2024 £
Grants for UK and overseas mission:				
SIM International UK	7,500	-	7,500	5,750
UCCF	-	-	-	1,125
Friends International	750	-	750	1,250
Eyres Monsell Community Church	22,781	-	22,781	8,334
University Christian Unions	-	-	-	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,200
	<u>32,231</u>	<u>-</u>	<u>32,231</u>	<u>18,159</u>

The grant payable to Eyres Monsell Community Church includes £8,615, being the accumulated surplus on the Growing a Church for Eyres Monsell, a Restricted Fund, and the grant payable from General Funds of £14,166.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

4 Staff costs and trustee remuneration

	2025	2024
	£	£
Gross wages, salaries and taxable expenses	59,765	89,095
Employer's National Insurance costs	1,870	3,159
Pension costs	4,822	7,180
Total staff costs	66,457	99,434

The average monthly number of employees during the year was 2.3 (2024: 3.3), which equated to 1.7 (2024: 2.8) full time equivalent staff. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries £	Employer pension contributions £	2025 Total £
R J Brewster	38,994	3,109	<u>42,103</u>

	Wages & salaries £	Employer pension contributions £	2024 Total £
R J Brewster	38,063	2,935	40,998
D R James (trustee until resignation on 31 December 2023)	32,774	2,727	<u>35,501</u>
			<u>76,499</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings £	Total 2025 £	Total 2024 £
Cost			
Opening Balance	7,743	7,743	7,743
Additions	-	-	-
Disposals	(676)	(676)	-
Closing Balance	7,067	7,067	7,743
Accumulated Depreciation			
Opening Balance	7,743	7,743	7,156
Charge for the year	-	-	587
Disposals	(676)	(676)	-
Closing Balance	7,067	7,067	7,743
Net book value			
At 31 August	-	-	-

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

6 Debtors and Prepayments

	2025 £	2024 £
Falling due within one year:		
Prepayments	545	2,896
HMRC - Gift Aid tax	1,829	1,707
Staff loan	-	244
	<u>2,374</u>	<u>4,847</u>

7 Cash at Bank and in Hand

	2025 £	2024 £
Bank operating accounts	83,153	67,261
Bank deposits	21,657	21,082
Petty cash	15	15
	<u>104,825</u>	<u>88,358</u>

8 Creditors falling due within one year

	2025 £	2024 £
Constructive grant obligations	20,417	15,084
Trade creditors	1,060	744
Accruals	2,285	2,297
	<u>23,762</u>	<u>18,125</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2025 £	Income 2025 £	Expenditure 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Conversion to Charitable Incorporated Organisation	-	-	-	7,500	7,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Church events	142	356	(429)	(69)	-
	<u>142</u>	<u>356</u>	<u>(429)</u>	<u>(69)</u>	<u>-</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

10 Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2025 £	Income 2025 £	Expenditure 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Growing a Church for Eyres Monsell	16,049	5,887	(21,936)	-	-
Church events	423	15,113	(15,674)	949	811
	<u>16,472</u>	<u>21,000</u>	<u>(37,610)</u>	<u>949</u>	<u>811</u>

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area. Expenditure includes £95 gifted as part of those activities. On 27 June 2024 Eyres Monsell Community Church was registered with The Charity Commission. All residual balances for this fund, previously accounted for in these accounts have been transferred to Eyres Monsell Community Church and treated in these accounts as a grant payable (Note 3c).

Church events transactions include donations, fees and appropriate expenses largely through our biannual Church Away Weekend conference.

At 31 August 2025 the charity's restricted funds were represented by debtors of £300 plus cash of £511.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Other ministry work	-	1,990	(1,990)	-	-
Growing a Church for Eyres Monsell	1,177	60,426	(37,654)	(7,900)	16,049
Church events	430	1,471	(2,027)	549	423
	<u>1,607</u>	<u>63,887</u>	<u>(41,671)</u>	<u>(7,351)</u>	<u>16,472</u>

Other ministry work income and expenditure in 2023/24 include restricted donations of £1,990 from individuals, gifted to help families facing hardship.

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area. Expenditure includes £253 gifted as part of those activities.

The transfer of £7,900 to general funds represents approximately 70% of one employee's employment costs for 4 months, which were deemed to relate to the Growing a Church for Eyres Monsell fund.

At 31 August 2024 the charity's restricted funds were represented by debtors of £1,125 plus cash of £16,063 less creditors of £716.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £6,550 (2024: £11,931) from related parties (which includes trustees and anyone closely connected to them).
- b) paid expenses totalling £336 (2024: £12) for trustees' retreat and training days, whereby between 3 and 4 (2024: 4) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan was interest free and unsecured. The loan was repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £244 (2024: £1,464) and the loan outstanding at the year end was £nil (2024: £244).

12 Events since the year end

There have been no significant events or exceptional liabilities since the year end.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2024

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2024

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster	
	P Cansdale	resigned 31 December 2024
	D R James	resigned 31 December 2023
	G S McKinnon	appointed 6 April 2025
	J D Murray	appointed 13 February 2024
	M L Warriner	
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs.
- b) to fulfil such other purposes that are exclusively charitable and are connected with the work of the charity.
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the Bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a community of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a loving family; reaching out; with everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public.

ACC continues to partner with SIM International (UK) in supporting two families from our church who are now living and working in Ethiopia and Nigeria.

In addition to meeting on a Sunday morning at Avenue Primary School, ACC also meets in the evening during term time for Sundays @ Six - regular times of worship and discussion on various topics of interest.

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities, including:

1. Open Hands Trust exists to make a powerful and lasting difference in the lives of those it serves, where every life is valued and compassion is given to and through people.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. Friends International, a Christian charity seeking to grow friendship and faith with international students in the UK and Ireland. We support this work in our city of Leicester.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Safeguarding Statement

We want everyone who comes into contact with us to feel safe, valued and cared for. We believe that each person is made in the image of God, and as a result has an inherent dignity and worth.

As a church we take safeguarding seriously and we work with local and national organisation to help us to do all we can to keep everyone safe. We will fulfil all our legal duties to protect both children and Adults at Risk of Abuse, but we aim to go above and beyond and to discharge our safeguarding duties in a way that is biblically faithful and pleasing to our loving heavenly Father, who calls us to do justice, love kindness and to walk humbly before him. We commit to speaking to you openly and honestly if we have any concerns that you need to know about. If you have any concerns or require any support or help, please do not hesitate to speak to someone that you trust within the church. For more information on our safeguarding policy and who to contact with any safeguarding concerns, see our church website.

Future developments

ACC has continued to support and encourage the planting of a new church on the Eyres Monsell estate. On 27th June 2024 Eyres Monsell Community Church was registered with The Charity Commission as a Charitable Incorporated Organisation.

These accounts show income and expenditure through a restricted fund, 'Growing a Church for Eyres Monsell' (see Note 10). It is anticipated the balance on this restricted fund will be paid over to Eyres Monsell Community Church as a grant, along with a further regular grant commitment already provided for in these accounts.

Financial review

The financial statements on pages 6-12 summarise the incoming resources and application of resources during the year ended 31 August 2024. The result for the year was:

Unrestricted funds:

Net surplus for the year of £12,582 (2023: net surplus of £3,054)

Restricted funds:

Net surplus for the year of £14,865 (2023: net deficit of £4,184)

Unrestricted reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less fixed assets, less any debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £21,000 (which equates to approximately two months unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £58,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2024

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster

R J Brewster - Trustee

Dated: 28 April 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

Dated: 29 April 2025

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted General 2024	Designated 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted General 2023	Designated 2023	Restricted Funds 2023	Total Funds 2023
	Note	£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	128,365	-	62,075	190,440	137,319	-	22,795	160,114
Investment income		1,316	-	366	1,682	515	-	-	515
Other income		367	-	-	367	114	-	-	114
<i>Income from charitable activities</i>									
Church events		13	356	1,446	1,815	266	394	-	660
Total income		130,061	356	63,887	194,304	138,214	394	22,795	161,403
EXPENDITURE ON									
Charitable activities	3	124,757	429	41,671	166,857	155,811	443	6,279	162,533
Total expenditure		124,757	429	41,671	166,857	155,811	443	6,279	162,533
Net income/(expenditure)		5,304	(73)	22,216	27,447	(17,597)	(49)	16,516	(1,130)
Transfers between funds		7,420	(69)	(7,351)	-	20,700	-	(20,700)	-
Net movement in funds		12,724	(142)	14,865	27,447	3,103	(49)	(4,184)	(1,130)
Reconciliation of funds									
Total funds brought forward		45,884	142	1,607	47,633	42,781	191	5,791	48,763
Total funds carried forward		58,608	-	16,472	75,080	45,884	142	1,607	47,633

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
FIXED ASSETS					
Tangible assets	5	-	-	-	587
CURRENT ASSETS					
Debtors	6	3,722	1,125	4,847	6,461
Cash at bank	7	72,295	16,063	88,358	49,902
		76,017	17,188	93,205	56,363
CURRENT LIABILITIES					
Creditors falling due within one year	8	17,409	716	18,125	9,317
Net Current Assets		58,608	16,472	75,080	47,046
NET ASSETS		58,608	16,472	75,080	47,633

FUND BALANCES

Unrestricted funds					
General Funds		58,608		58,608	45,884
Designated funds	9	-		-	142
		58,608		58,608	46,026
Restricted Funds	10	-	16,472	16,472	1,607
		58,608	16,472	75,080	47,633

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

R J Brewster

R J Brewster - Trustee

Dated: 28 April 2025

Company number: 5894161

Charity number: 1116079

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting Policies (continued)

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

2 Donations

	Total 2024 £	Total 2023 £
Other donations (incl. Gift Aid recoverable)	146,860	142,968
Trust grants and donations	20,000	1,000
Church donations	15,177	15,985
Corporate donations	7,966	-
Donated royalty income	437	161
	<u>190,440</u>	<u>160,114</u>

3 Charitable activities

	Total 2024 £	Total 2023 £
a Direct Charitable Costs		
Salaries and pension costs	98,368	107,302
Taxable staff and ministry allowances	1,066	743
Total staff costs	<u>99,434</u>	<u>108,045</u>
Other staff and ministry expenses	12,061	11,889
Church ministries and activities	7,052	7,418
Restricted donations to ministry work	2,243	604
Hall hire	11,323	10,479
Church events	3,152	2,143
Grants payable	<u>18,159</u>	<u>12,425</u>
	<u>153,424</u>	<u>153,003</u>
b Support & Administration		
General costs	8,257	5,859
Depreciation of equipment	587	1,002
Fee for independent examination	1,325	1,270
Other legal & professional costs	3,264	1,399
	<u>13,433</u>	<u>9,530</u>
Combined charitable activity cost	<u>166,857</u>	<u>162,533</u>

General costs includes fees totalling £713 (2023: £769) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2024 £	2023 £
Grants for UK and overseas mission:				
SIM International UK	5,750	-	5,750	8,200
UCCF	1,125	-	1,125	1,275
Friends International	1,250	-	1,250	750
Eyres Monsell Community Church	8,334	-	8,334	-
University Christian Unions	500	-	500	-
Other grant	-	-	-	1,000
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,200
	<u>18,159</u>	<u>-</u>	<u>18,159</u>	<u>12,425</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

4 Staff costs and trustee remuneration

	2024 £	2023 £
Gross wages, salaries and taxable expenses	89,095	96,698
Employer's National Insurance costs	3,159	3,610
Pension costs	7,180	7,737
Total staff costs	<u>99,434</u>	<u>108,045</u>

The average monthly number of employees during the year was 3.3 (2023: 4.3), which equated to 2.8 (2023: 3.5) full time equivalent staff. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries £	Employer pension contributions £	2024 Total £
R J Brewster	38,063	2,935	40,998
D R James (named trustee until 31 December 2023)	32,774	2,727	35,501
			<u>76,499</u>

8 months of the above employment benefits for D R James have been allocated as an expenditure item to Growing a Church for Eyres Monsell, a restricted fund (see note 10).

	Wages & salaries £	Employer pension contributions £	2023 Total £
R J Brewster	36,063	2,786	38,849
D R James (incl related party - L J James to 31 December 2022)	27,910	2,231	30,141
			<u>68,990</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings £	Total 2024 £	Total 2023 £
Cost			
Opening Balance	7,743	7,743	7,743
Additions	-	-	-
Disposals	-	-	-
Closing Balance	<u>7,743</u>	<u>7,743</u>	<u>7,743</u>
Accumulated Depreciation			
Opening Balance	7,156	7,156	6,154
Charge for the year	587	587	1,002
Disposals	-	-	-
Closing Balance	<u>7,743</u>	<u>7,743</u>	<u>7,156</u>
Net book value			
At 31 August	<u>-</u>	<u>-</u>	<u>587</u>

6 Debtors and Prepayments

	2024 £	2023 £
Falling due within one year:		
Prepayments	2,896	2,669
HMRC - Gift Aid tax	1,707	1,984
Staff loan	244	1,464
Others	-	100
	<u>4,847</u>	<u>6,217</u>
Falling due after one year:		
Staff loan	-	244
Total debtors	<u>4,847</u>	<u>6,461</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

7 Cash at Bank and in Hand

	2024	2023
	£	£
Bank operating accounts	67,261	29,354
Bank deposits	21,082	20,546
Petty cash	15	2
	<u>88,358</u>	<u>49,902</u>

8 Creditors falling due within one year

	2024	2023
	£	£
Constructive grant obligations	15,084	6,475
Trade creditors	744	-
Accruals	2,297	2,842
	<u>18,125</u>	<u>9,317</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Church events	142	356	(429)	(69)	-
	<u>142</u>	<u>356</u>	<u>(429)</u>	<u>(69)</u>	<u>-</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2023 £	Income 2023 £	Expenditure 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Church events	191	394	(443)	-	142
	<u>191</u>	<u>394</u>	<u>(443)</u>	<u>-</u>	<u>142</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

10 Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Other ministry work	-	1,990	(1,990)	-	-
Growing a Church for Eyres Monsell	1,177	60,426	(37,654)	(7,900)	16,049
Church events	430	1,471	(2,027)	549	423
	<u>1,607</u>	<u>63,887</u>	<u>(41,671)</u>	<u>(7,351)</u>	<u>16,472</u>

Other ministry work income and expenditure in 2023/24 include restricted donations of £1,990 from individuals, gifted to help families facing hardship.

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area.

Growing a Church for Eyres Monsell expenditure includes £253 gifted as part of those activities.

The transfer of £7,900 to general funds represents approximately 70% of one employee's employment costs for 4 months, which were deemed to relate to the Growing a Church for Eyres Monsell fund.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2023 £	Income 2023 £	Expenditure 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Other ministry work	-	1,412	(1,412)	-	-
Growing a Church for Eyres Monsell	5,361	21,383	(4,867)	(20,700)	1,177
Church events	430	-	-	-	430
	<u>5,791</u>	<u>22,795</u>	<u>(6,279)</u>	<u>(20,700)</u>	<u>1,607</u>

Other ministry work income and expenditure in 2022/23 include restricted donations from individuals of £412 and £1,000 grant from a local trust in support of ministry work carried out by a church volunteer for Carazo Christian Academy in Nicaragua.

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area.

Growing a Church for Eyres Monsell donation expenditure amounted to £192.

The transfer of £20,700 to general funds represents approximately 70% of one employee's employment costs, which were deemed to relate to the Growing a Church for Eyres Monsell fund.

At 31 August 2023 the charity's restricted funds were mainly represented by debtors of £1,385 plus cash of £1,383 less creditors of £1,161.

11 Transactions with related parties

During the year the charity:

- received donations totalling £11,931 (2023: £13,281) from related parties (which includes trustees and anyone closely connected to them).
- paid expenses totalling £12 (2023: £307) for a trustees' retreat and training day, whereby 4 (2023: 4) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £1,464 (2023: £1,464) and the loan outstanding at the year end was £244 (2023: £1,708).

12 Events since the year end

Since the year end ACC has paid over to Eyres Monsell Community Church a grant, which represented the balance on the restricted fund, 'Growing a Church for Eyres Monsell' at 31 August 2024, plus or minus any further movements on the fund arising after that date.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2023

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2023

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster P Cansdale D R James D Jones J D Murray M J Wallis M L Warriner	re-appointed 12 September 2023 and resigned 31 December 2023 resigned 22 September 2022 appointed 13 February 2024 resigned 10 October 2022
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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**AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs.
- b) to fulfill such other purposes that are exclusively charitable and are connected with the work of the charity.
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the Bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world; and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a community of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a loving family; reaching out; with everyone involved. Normally, ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public.

ACC continues to partner with SIM International (UK) in supporting three families from our church who are now living and working in Africa - two in Ethiopia and one in Nigeria.

In addition to meeting on a Sunday morning at Avenue Primary School, ACC also meets in the evening during term time for Sundays @ Six - regular times of worship and discussion on various topics of interest.

ACC's youth work continued well under the guidance of our Youth and Families Worker. Our Sunday morning clubs are a great encouragement to us as we interact with the children and young people. We use established teaching programs to engage the participants in living a life following the example of Jesus. We run two clubs for local children, both within our church and in the local community. The Source group for school years 7-13 continued to grow in numbers and faith; and our mid-week club, 'Ace' (for school years 3-6) continues to be well supported. We were thankful to God and Avenue Primary School in allowing us to resume holding a Fun Day for the community in September 2022, and a holiday club for local children in Easter 2023.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Review of activities for the public benefit continued

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities:

1. Open Hands Trust exists to make a powerful and lasting difference in the lives of those it serves, where every life is valued and compassion is given to and through people.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. The Raft (formerly Home for Good, Leicester) is a charity that raises awareness of the need for foster and adoptive parents; encourages families to provide loving homes for the children in care, and equips the Church to offer welcoming communities for them.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Future developments:

ACC's commitment to grow a new church on the Eyres Mansell estate has seen further encouragements over the past year. A small team has moved onto the estate with the encouragement of some local organisations and individuals wanting to support this work. They meet regularly together for training and prayer. We are grateful to God for the generous funding which is being 'earmarked' for this work.

Financial review

The financial statements on pages 6-13 summarise the incoming resources and application of resources during the year ended 31 August 2023. The result for the year was:

Unrestricted funds:

Net surplus for the year of £3,054 (2022: net deficit of £35,898)

Restricted funds:

Net deficit for the year of £4,184 (2022: net surplus of £1,920)

Reserves policy:

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less fixed assets, less a debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £26,000 (which equates to approximately two months expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £45,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster

R J Brewster - Trustee

Dated: 25th April 2024

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023 on pages 6 to 13 following, which have been prepared on the basis of the accounting policies set out on pages 8 and 9.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ajay Rajani

Ajay Rajani FCI
Stewardship
11 Lamb's Passage
London
EC1Y 8AB

Dated: 29th April 2024

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2023

		Unrestricted General 2023	Designated 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted General 2022	Designated 2022	Restricted Funds 2022	Total Funds 2022
Note		£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	137,319	-	22,795	160,114	121,381	120	11,719	133,220
Investment income		515	-	-	515	86	-	-	86
Other income		114	-	-	114	-	-	-	-
<i>Income from charitable activities</i>									
Church events		266	394	-	660	80	562	11,640	12,282
Total income		138,214	394	22,795	161,403	121,547	682	23,359	145,588
EXPENDITURE ON									
Charitable activities	3	155,811	443	6,279	162,533	156,505	540	22,521	179,566
Total expenditure		155,811	443	6,279	162,533	156,505	540	22,521	179,566
Net income/(expenditure)		(17,597)	(49)	16,516	(1,130)	(34,958)	142	838	(33,978)
Transfers between funds		20,700	-	(20,700)	-	18,286	(19,368)	1,082	-
Net movement in funds		3,103	(49)	(4,184)	(1,130)	(16,672)	(19,226)	1,920	(33,978)
Reconciliation of funds									
Total funds brought forward		42,784	191	5,791	48,766	59,453	19,417	3,871	82,741
Total funds carried forward		45,884	142	1,607	47,633	42,781	191	5,791	48,763

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-13 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2023

	Note:	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
FIXED ASSETS:					
Tangible assets	5	587	-	587	1,589
CURRENT ASSETS:					
Debtors	6	5,076	1,385	6,461	7,543
Cash at bank	7	48,519	1,383	49,902	46,971
		53,595	2,768	56,363	54,514
CURRENT LIABILITIES:					
Creditors falling due within one year	8	8,156	1,161	9,317	7,340
Net Current Assets		45,439	1,607	47,046	47,174
NET ASSETS		46,026	1,607	47,633	48,763
FUND BALANCES					
Unrestricted funds					
General Funds		45,884		45,884	42,781
Designated funds	9	142		142	181
		46,026		46,026	42,972
Restricted Funds	10	-	1,607	1,607	5,791
		46,026	1,607	47,633	48,763

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006; however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 384 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

R J Brewster

R J Brewster - Trustee

Dated: 25th April 2024

Company number: 5894161

Charity number: 1116079

The notes on pages 8-13 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("The Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity, as set out in FRS 102.

The trustees (who are the charitable company's directors, for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below:

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting Policies (continued):

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

2 Donations

	Total 2023 £	Total 2022 £
General donations (incl. tax recoverable)	159,953	133,113
Donated royalty income	161	107
	160,114	133,220

3 Charitable activities

	Total 2023 £	Total 2022 £
a Direct Charitable Costs		
Salaries and pension costs	107,302	107,733
Taxable staff and ministry expenses	743	705
Total staff costs	108,045	108,438
Other staff and ministry expenses	11,889	11,583
Church ministries and activities	7,418	7,907
Restricted donations to other ministries	604	5,884
Hall hire	10,479	7,819
Church events	2,143	15,374
Grants payable	12,425	10,775
	153,009	167,560
b Support & Administration		
General costs	5,859	7,462
Depreciation of equipment	1,002	1,002
Fee for independent examination	1,270	1,180
Other legal & professional costs	1,399	2,362
	9,530	12,006
Combined charitable activity cost	162,539	179,566

General costs includes fees totalling £769 (2022: £762) payable to Stewardship; the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2023 £	2022 £
Grants for UK and overseas mission:				
SIM International UK	8,200	-	8,200	7,600
UCCF	1,275	-	1,275	975
Friends International	750	-	750	750
Other grant	-	1,000	1,000	-
Grants to support the disadvantaged:				
Open Halls Trust (Leicester)	1,200	-	1,200	1,200
The Raft, formerly Home for Good, Leicester	-	-	-	250
	11,425	1,000	12,425	10,775

The other grant represents a gift received of £1,000 from a local trust, which was passed in full as a grant in support of ministry work carried out by a church volunteer for Carazo Christian Academy in Nicaragua.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4 Staff costs and trustee remuneration

	2023: £	2022: £
Gross wages, salaries and taxable expenses	96,886	97,252
Employer's National Insurance costs	3,610	3,449
Pension costs	7,737	7,737
Total staff costs	<u>108,045</u>	<u>108,438</u>

The average monthly number of employees during the year was 4.3 (2022: 4.5), which equated to 3.5 (2022: 3.5) full time equivalent staff. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries £	Employer's pension contributions £	2023: Total £
R J Brewster	36,063	2,786	38,849
D R James (incl related party - L J James to 31 December 2022)	27,910	2,231	30,141
			<u>68,990</u>

	Wages & salaries £	Employer's pension contributions £	2022: Total £
R J Brewster	36,145	2,786	38,931
D R James (incl related party - L J James)	28,382	2,231	30,613
			<u>69,544</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings £	Total 2023: £	Total 2022: £
Cost			
Opening Balance	7,743	7,743	6,361
Additions	-	-	1,382
Disposals	-	-	-
Closing Balance	<u>7,743</u>	<u>7,743</u>	<u>7,743</u>
Accumulated Depreciation			
Opening Balance	6,154	6,154	5,152
Charge for the year	1,002	1,002	1,002
Disposals	-	-	-
Closing Balance	<u>7,156</u>	<u>7,156</u>	<u>6,154</u>
Net book value: At 31 August	<u>587</u>	<u>587</u>	<u>1,589</u>

6 Debtors and Prepayments

	2023: £	2022: £
Falling due within one year:		
Prepayments	2,669	2,542
HMRC - Gift Aid tax	1,984	1,734
Staff loan	1,464	1,464
Others	100	95
	<u>6,217</u>	<u>5,835</u>
Falling due after one year:		
Staff loan	244	1,708
Total debtors	<u>6,461</u>	<u>7,543</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

7 Cash at Bank and in Hand

	2023 £	2022 £
Bank operating accounts	29,354	26,628
Bank deposits	20,546	20,343
Petty cash	2	-
	<u>49,902</u>	<u>46,971</u>

8 Creditors falling due within one year

	2023 £	2022 £
Constructive grant obligations	6,475	5,575
Accruals	2,842	1,765
	<u>9,317</u>	<u>7,340</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2023 £	Income 2023 £	Expenditure 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Church events	191	394	(443)	-	142
	<u>191</u>	<u>394</u>	<u>(443)</u>	<u>-</u>	<u>142</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2022 £	Income 2022 £	Expenditure 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Building fund	15,000	-	-	(15,000)	-
Church events	191	562	(540)	-	191
Growing a Church for Eynes Monsell	4,248	120	-	(4,368)	-
	<u>19,439</u>	<u>682</u>	<u>(540)</u>	<u>(19,368)</u>	<u>191</u>

The trustees have decided the Building fund is no longer a priority. Funds originally set aside have now been transferred to general unrestricted funds.

The Growing a Church for Eynes Monsell fund represents funds set aside by the trustees for potential future costs of setting up a new church in the local area. In 2021/22 the balance of this fund was transferred to general unrestricted funds as at

The closing balance on the charity's designated funds, at both 31 August 2023 and 31 August 2022, was represented entirely by cash at bank.

AVENUE COMMUNITY CHURCH, LEICESTER:

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

10: Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance: 2023 £	Income: 2023 £	Expenditure: 2023 £	Transfers: in the year 2023 £	Closing balance: 2023 £
Other supported ministries	-	1,412	(1,412)	-	-
Growing a Church for Eyres Monsell	5,367	21,383	(4,867)	(20,700)	1,177
Church events	430	-	-	-	430
	<u>5,797</u>	<u>22,795</u>	<u>(6,279)</u>	<u>(20,700)</u>	<u>1,667</u>

Other supported ministries income and expenditure in 2022/23 include restricted donations from individuals of £412 and £1,000 donation from a local trust in support of ministry work carried out by a church volunteer for Carazo Christian Academy in Nicaragua.

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area.

Growing a Church for Eyres Monsell donation expenditure amounted to £192.

The transfer of £20,700 from general funds represents approximately 70% of one employee's employment costs, which are deemed to relate to the Growing a Church for Eyres Monsell fund.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance: 2022 £	Income: 2022 £	Expenditure: 2022 £	Transfers: in the year 2022 £	Closing balance: 2022 £
Other supported ministries	387	5,363	(5,750)	-	-
Growing a Church for Eyres Monsell	2,810	5,755	(3,204)	-	5,361
Church events	674	12,241	(13,567)	1,082	430
	<u>3,871</u>	<u>23,359</u>	<u>(22,521)</u>	<u>1,082</u>	<u>5,791</u>

Other supported ministries income and expenditure in 2021/22 include restricted donations from individuals for UFM: Worldwide (Ukraine Appeal) - £4,363, and Health Action Leicester for Ethiopia - £1,000. The gross amount of these donations was passed in full to the respective organisations as gifts. Restricted donation expenditure for other supported ministries amounted to £501.

Church events income and expenditure in 2021/22 solely relates to a church weekend away. This is a biennial residential event held at a Christian conference centre and is funded by fees and donations from those attending.

The closing balance on the charity's restricted funds at 31 August 2023 were mainly represented by debtors of £1,385 and cash of £1,383. At 31 August 2022 the funds were represented mainly by cash at bank.

11 Transactions with related parties

During the year the charity:

- received donations totalling £13,281 (2022: £21,715), from related parties (which includes trustees and anyone closely connected to them);
- paid expenses totalling £307 (2022: £643) for a trustees' retreat and training day, whereby 4 (2022: 5) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R. J. Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R. J. Brewster repaid £1,464 (2022: £1,464) and the loan outstanding at the year end was £1,708 (2022: £3,172).

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023**

12: Events since the year end

Since the year end, significant progress has been made with the launch of a new registered charity, Eyres Monsell Community Church. The balance on the restricted fund "Growing a Church for Eyres Monsell" at the date of the launch will be transferred to Eyres Monsell Community Church. The trustees have also committed to a grant supporting Eyres Monsell Community Church of £5,000 for their first year of operation.

13: Members:

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2022

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2022

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster P Cansdale D R James D Jones M J Wallis M L Warriner	resigned 22 September 2022 resigned 10 October 2022 appointed 10 May 2022
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs
- b) to fulfill such other purposes that are exclusively charitable and are connected with the work of the charity
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the Bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a community of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a loving family; reaching out; with everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public. Our ministry training program continued to be a success with the appointment of one ministry trainee. Ministry trainees are self-funded and receive mentoring, training and practical assignments. As part of the program, ministry trainees attend the Midlands Ministry Training Course organised by The Midlands Gospel Partnership. We were thrilled to be able to see this ministry trainee appointed as a church worker elsewhere in the Midlands from September 2022.

ACC continues to partner with SIM International (UK) in supporting a family now living and working in Africa. We are excited to be able to further partner with SIM International (UK) in supporting two more families, who have also recently moved to different countries in Africa.

ACC was able to resume its regular evening church family occasions (entitled Five27), giving an opportunity for a time for refreshments, worship and discussion on various topics of interest.

ACC's youth work continued well under the guidance of our Youth and Families Worker. Our Sunday morning clubs are a great encouragement to us as we interact with the children and young people. We use established teaching programs to engage the participants in living a life following the example of Jesus. We run three clubs for local children, both within our church and in the local community. The Source group for school years 7-13 continued to grow in numbers and faith and the two mid-week clubs, 'Accelerate' (for school years 1-3) and 'Ace' (for school years 4-6) are well supported. We were thankful to God and Avenue Primary School in allowing us to resume holding a Fun Day for the community in September 2022.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Review of activities for the public benefit continued

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities:

1. Open Hands Trust exists to make a powerful and lasting difference in the lives of those it serves, where every life is valued and compassion is given to and through people.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. Home for Good is a charity that raises awareness of the need for foster and adoptive parents, encourages families to provide loving homes for the children in care, and equips the Church to offer welcoming communities for them.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Future developments

ACC's commitment to grow a new church in a local community has seen further encouragements over the past year. A small team has moved onto the estate with the encouragement of some local organisations and individuals wanting to support this work. They meet regularly together for training and prayer. We are grateful to God for the generous funding which is being 'earmarked' for this work.

Financial review

The financial statements on pages 6-12 summarise the incoming resources and application of resources during the year ended 31 August 2022. The result for the year was:

Unrestricted funds:

Net deficit for the year of £35,898 (2021: net surplus of £13,849)

At the beginning of the year, the trustees expected the charity would result an unrestricted net deficit of some £26k. The increase in the expected unrestricted deficit for the year of some £10k was largely due to a delay in launching a general donation appeal (approximately £6k) and a net increase in unplanned grants expenditure (approximately £4k). A transfer from designated funds was necessary to enable the charity to comply with its reserves policy (note 9).

Restricted funds:

Net surplus for the year of £1,920 (2021: net surplus of £2,472)

Reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less fixed assets, less a debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £26,000 (which equates to approximately two months expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £39,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2022

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster

R J Brewster - Trustee

Dated: 27th April 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on page 8.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Ajay Rajani

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

Dated: 2nd May 2023

AVENUE COMMUNITY CHURCH, LEICESTER

Statement of Financial Activities
Including Income and Expenditure Account

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted General 2022	Designated 2022	Restricted Funds 2022	Total Funds 2022	Unrestricted General 2021	Designated 2021	Restricted Funds 2021	Total Funds 2021
Note		£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	121,381	120	11,719	133,220	120,009	20	2,853	122,882
Investment income		86	-	-	86	146	-	-	146
Other income		-	-	-	-	6	-	-	6
<i>Income from charitable activities</i>									
Church events		80	562	11,640	12,282	-	-	-	-
Total income		121,547	682	23,359	145,588	120,161	20	2,853	123,034
EXPENDITURE ON									
Charitable activities	3	156,505	540	22,521	179,566	106,185	147	381	106,713
Total expenditure		156,505	540	22,521	179,566	106,185	147	381	106,713
Net income/(expenditure)		(34,958)	142	838	(33,978)	13,976	(127)	2,472	16,321
Transfers between funds		18,286	(19,368)	1,082	-	-	-	-	-
Net movement in funds		(16,672)	(19,226)	1,920	(33,978)	13,976	(127)	2,472	16,321
Reconciliation of funds									
Total funds brought forward		59,453	19,417	3,871	82,741	45,477	19,544	1,399	66,420
Total funds carried forward		42,781	191	5,791	48,763	59,453	19,417	3,871	82,741

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
FIXED ASSETS					
Tangible assets	5	1,589	-	1,589	1,209
CURRENT ASSETS					
Debtors	6	7,141	402	7,543	6,747
Cash at bank	7	41,392	5,579	46,971	85,930
		48,533	5,981	54,514	92,677
CURRENT LIABILITIES					
Creditors falling due within one year	8	7,150	190	7,340	11,145
Net Current Assets		41,383	5,791	47,174	81,532
NET ASSETS		42,972	5,791	48,763	82,741
FUND BALANCES					
Unrestricted funds					
General Funds		42,781		42,781	59,453
Designated funds	9	191		191	19,417
		42,972		42,972	78,870
Restricted Funds	10	-	5,791	5,791	3,871
		42,972	5,791	48,763	82,741

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

R J Brewster

R J Brewster - Trustee

Dated: 27th April 2023

Company number: 5894161

Charity number: 1116079

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

2 Donations

	Total 2022 £	Total 2021 £
General donations (incl. tax recoverable)	133,113	122,741
Donated royalty income	107	141
	<u>133,220</u>	<u>122,882</u>

3 Charitable activities

	Total 2022 £	Total 2021 £
a Direct Charitable Costs		
Salaries and pension costs	107,733	76,845
Taxable staff and ministry expenses	705	915
Total staff costs Note 4	<u>108,438</u>	<u>77,760</u>
Other staff and ministry expenses	11,583	4,496
Church ministries and activities	7,907	3,591
Restricted donations to other ministries Note 10	5,864	-
Hall hire	7,619	2,851
Church events	15,374	510
Grants payable Note 3c	<u>10,775</u>	<u>7,900</u>
	<u>167,560</u>	<u>97,108</u>
b Support & Administration		
General costs	7,462	7,070
Depreciation of equipment	1,002	415
Fee for independent examination	1,180	1,150
Other legal & professional costs	<u>2,362</u>	<u>970</u>
	<u>12,006</u>	<u>9,605</u>
Combined charitable activity cost	<u>179,566</u>	<u>106,713</u>

General costs includes fees totalling £762 (2021: £572) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2022 £	2021 £
Grants for UK and overseas mission:				
SIM International UK	7,600	-	7,600	3,400
UCCF	975	-	975	1,800
Friends International	750	-	750	750
Other small grants	-	-	-	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,200
Home for Good, Leicester	250	-	250	250
	<u>10,775</u>	<u>-</u>	<u>10,775</u>	<u>7,900</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

4 Staff costs and trustee remuneration

	2022	2021
	£	£
Gross wages, salaries and taxable expenses	97,252	69,245
Employer's National Insurance costs	3,449	2,900
Pension costs	7,737	5,615
Total staff costs	<u>108,438</u>	<u>77,760</u>

The average monthly number of employees during the year was 4.5 (2021: 2.3), which equated to 3.5 (2021: 2.3) full time equivalent staff. All staff continued to work and be paid throughout the year without the need to use the government's furlough scheme. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022 Total
	£	£	£
R J Brewster	36,145	2,786	38,931
D R James (incl related party - L J James)	28,382	2,231	30,613
			<u>69,544</u>

	Wages & salaries	Employer pension contributions	2021 Total
	£	£	£
R J Brewster	36,355	2,786	39,141
D R James	26,750	2,231	28,981
			<u>68,123</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings	Total 2022	Total 2021
	£	£	£
Cost			
Opening Balance	6,361	6,361	4,737
Additions	1,382	1,382	1,624
Disposals	-	-	-
Closing Balance	<u>7,743</u>	<u>7,743</u>	<u>6,361</u>
Accumulated Depreciation			
Opening Balance	5,152	5,152	4,737
Charge for the year	1,002	1,002	415
Disposals	-	-	-
Closing Balance	<u>6,154</u>	<u>6,154</u>	<u>5,152</u>
Net book value			
At 31 August	<u>1,589</u>	<u>1,589</u>	<u>1,209</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

6 Debtors and Prepayments

	2022 £	2021 £
Falling due within one year:		
Prepayments	2,542	330
HMRC - Gift Aid tax	1,734	1,781
Staff loan	1,464	1,464
Others	95	-
	<u>5,835</u>	<u>3,575</u>
Falling due after one year:		
Staff loan	1,708	3,172
Total debtors	<u>7,543</u>	<u>6,747</u>

7 Cash at Bank and in Hand

	2022 £	2021 £
Bank operating accounts	26,628	55,600
Bank deposits	20,343	30,330
Petty cash	-	-
	<u>46,971</u>	<u>85,930</u>

8 Creditors falling due within one year

	2022 £	2021 £
Trade Creditors	-	2,912
Constructive grant obligations	5,575	4,700
Accruals	1,765	3,533
	<u>7,340</u>	<u>11,145</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2022 £	Income 2022 £	Expenditure 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Building fund	15,000	-	-	(15,000)	-
Church events	169	562	(540)	-	191
Growing a Church for Eyres Monsell	4,248	120	-	(4,368)	-
	<u>19,417</u>	<u>682</u>	<u>(540)</u>	<u>(19,368)</u>	<u>191</u>

The trustees have decided the Building fund is no longer a priority. Funds originally set aside have now been transferred to general unrestricted funds.

The Growing a Church for Eyres Monsell fund represents funds set aside by the trustees for potential future costs of setting up a new church in the local area. In 2021/22 the balance of this fund was transferred to general unrestricted funds as a contribution toward employment costs.

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2021 £	Income 2021 £	Expenditure 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Building fund	15,000	-	-	-	15,000
Church events	169	-	-	-	169
Growing a Church for Eyres Monsell	4,375	20	(147)	-	4,248
	<u>19,544</u>	<u>20</u>	<u>(147)</u>	<u>-</u>	<u>19,417</u>

The Building fund represented funds set aside by the trustees for potential future costs of moving to new rented premises or for enabling the purchase of a property.

The closing balance on the charity's designated funds, at both 31 August 2022 and 31 August 2021, was represented entirely by cash at bank.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**

10 Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2022 £	Income 2022 £	Expenditure 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Other supported ministries	387	5,363	(5,750)	-	-
Growing a Church for Eyres Monsell	2,810	5,755	(3,204)	-	5,361
Church events	674	12,241	(13,567)	1,082	430
	<u>3,871</u>	<u>23,359</u>	<u>(22,521)</u>	<u>1,082</u>	<u>5,791</u>

Other supported ministries income and expenditure in 2021/22 include restricted donations from individuals for UFM Worldwide (Ukraine Appeal) - £4,363, and Health Action Leicester for Ethiopia - £1,000. The gross amount of these donations was passed in full to the respective organisations as gifts. Restricted donation expenditure for other supported ministries amounted to £501 (Note 3a).

Church events income and expenditure in 2021/22 solely relates to a church weekend away. This is a biennial residential event held at a Christian conference centre and is funded by fees and donations from those attending.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2021 £	Income 2021 £	Expenditure 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Other supported ministries	425	-	(38)	-	387
Growing a Church for Eyres Monsell	-	2,853	(43)	-	2,810
Rebecca Hursey funds	300	-	(300)	-	-
Church events	674	-	-	-	674
	<u>1,399</u>	<u>2,853</u>	<u>(381)</u>	<u>-</u>	<u>3,871</u>

The Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area.

The Church events fund was created from donations primarily received for a church weekend away. The carried forward balance represents funds held to help provide financial assistance to those who might not otherwise be able to attend future events.

The closing balance on the charity's restricted funds, at both 31 August 2022 and 31 August 2021, was represented mainly by cash at bank.

11 Transactions with related parties

During the year the charity:

- received donations totalling £21,715 (2021: £21,219) from related parties (which includes trustees and anyone closely connected to them).
- paid expenses totalling £643 (2021: £Nil) for a trustees' training day, whereby 5 (2021: Nil) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £1,464 (2021: £1,464) and the loan outstanding at the year end was £3,172 (2021: £4,636).

12 Events since the year end

There have been no significant events or exceptional liabilities since the year end.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2021

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2021

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster P Cansdale D R James D Jones M J Wallis P S Webster	resigned 30 June 2021
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs
- b) to fulfill such other purposes that are exclusively charitable and are connected with the work of the charity
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

The impact of COVID-19 continued to affect our life and witness throughout this year. However, during this year it became possible at several times and in different venues for us to meet safely together in person and as a community. We are grateful to the owners of these different venues for their generosity and co-operation, and for the ongoing advice and encouragement afforded to us through the offices of the Fellowship of Independent Evangelical Churches (FIEC). Through these difficult months of restrictions, although our face to face meetings and activities had to be halted or curtailed, we have been enabled through technology to offer weekly virtual worship services, on-line sermons and virtual young people's sessions. Support and teaching programs have continued in similar ways by socially distanced face-to-face meetings when and where permitted.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a Loving family; Reaching out; with Everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public. Our ministry training program restarted in September 2020 with the appointment of one ministry trainee. Ministry trainees are self-funded and receive mentoring, training and practical assignments. As part of the program, ministry trainees attend the Midlands Ministry Training Course organised by The Midlands Gospel Partnership. We are thrilled to be able to see this ministry trainee appointed as a staff worker for Universities and Colleges Christian Fellowship from September 2021.

ACC continues to partner with SIM International (UK) in supporting a family as they build a new life in Ethiopia. We are excited as we hear and see them settling into this new work, with fresh opportunities in serving God.

ACC's youth work continued well, although with ongoing government restrictions much of the activities have had to be curtailed. Our Sunday morning club, 'Shake Up' has been a great encouragement to us as we interact with the children and young people. We use established teaching programs to engage the participants in living a life following the example of Jesus. The Source group for school years 7-13 continued to grow under the guidance of our Youth and Families Worker and our Ministry Trainee. The two mid-week clubs for local children - 'Accelerate' (for school years 1-3) and 'Ace' (for school years 4-6) were put on hold for most of the year, although some limited in person meetings were safely restarted just before the summer.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Review of activities for the public benefit continued

ACC works alongside other local churches in the area to support and resource each other. We are part of the Midlands Gospel Partnership, Leicestershire.

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities:

1. Home for Good is a charity that raises awareness of the need for foster and adoptive parents, encourages families to provide loving homes for the children in care, and equips the Church to offer welcoming communities for them.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. Open Hands Trust exists to make a powerful and lasting difference in the lives of those it serves, where every life is valued and compassion is given to and through people.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Future developments

We are grateful to LCC Avenue Primary School in allowing us, from September 2021 to resume our regular Sunday and mid-week meetings on their premises. A review of our Health and Safety Policy and Safe Guarding Policy in the light of government Covid-19 restrictions has been undertaken.

We are excited to be able to appoint two new staff members from September 2021. The full-time Youth and Families Worker and the part-time Women's Worker are both key to our growth in faith and outreach for public benefit.

ACC's commitment to grow a new church in a local community has seen further encouragements over the past year. A small but keen team are beginning to move onto the estate, and meet regularly together for training and prayer. We await God's guidance on the way forward. In the meantime generous funding is being received for this work.

Financial review

The financial statements on pages 6-12 summarise the incoming resources and application of resources during the year ended 31 August 2021. The result for the year was:

Unrestricted funds:

Net surplus for the year of £13,849 (2020: net surplus of £9,456)

At the beginning of the year, the trustees had expected that the charity would broadly breakeven. The unrestricted surplus has largely arisen from an estimated saving of £5,000 in the cost of hiring premises, as a result of the government Covid-19 restrictions. A further estimated amount of £9,000 was budgeted but not spent on the recruitment of a new staff member from 1 May 2021. At no time were employees furloughed or government financial help required as a result of the COVID-19 pandemic.

Restricted funds:

Net surplus for the year of £2,472 (2020: net deficit of £4,598)

Reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less a debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £18,000 (which equates to approximately two months expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £55,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2021

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster - Trustee

Dated: 28 April 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on page 8.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

Dated: 29 April 2022

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted General 2021	Designated 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted General 2020	Designated 2020	Restricted Funds 2020	Total Funds 2020
Note	£	£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	120,009	20	2,853	122,882	123,680	4,375	283	128,338
Investment income		146	-	-	146	235	-	-	235
Other income		6	-	-	6	170	-	-	170
<i>Income from charitable activities</i>									
Church events		-	-	-	-	302	378	240	920
Total income		120,161	20	2,853	123,034	124,387	4,753	523	129,663
EXPENDITURE ON									
Charitable activities	3	106,185	147	381	106,713	123,743	415	647	124,805
Total expenditure		106,185	147	381	106,713	123,743	415	647	124,805
Net income/(expenditure)		13,976	(127)	2,472	16,321	644	4,338	(124)	4,858
Transfers between funds		-	-	-	-	4,474	-	(4,474)	-
Net movement in funds		13,976	(127)	2,472	16,321	5,118	4,338	(4,598)	4,858
Reconciliation of funds									
Total funds brought forward		45,477	19,544	1,399	66,420	40,359	15,206	5,997	61,562
Total funds carried forward		59,453	19,417	3,871	82,741	45,477	19,544	1,399	66,420

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
FIXED ASSETS					
Tangible assets	5	1,209	-	1,209	-
CURRENT ASSETS					
Debtors	6	6,747	-	6,747	9,023
Cash at bank	7	82,059	3,871	85,930	64,340
		88,806	3,871	92,677	73,363
CURRENT LIABILITIES					
Creditors falling due within one year	8	11,145	-	11,145	6,943
Net Current Assets		77,661	3,871	81,532	66,420
NET ASSETS		78,870	3,871	82,741	66,420
FUND BALANCES					
Unrestricted funds					
General Funds		59,453		59,453	45,477
Designated funds	9	19,417		19,417	19,544
		78,870		78,870	65,021
Restricted Funds	10	-	3,871	3,871	1,399
		78,870	3,871	82,741	66,420

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

R J Brewster - Trustee

Dated: 28 April 2022

Company number: 5894161

Charity number: 1116079

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

2 Donations

	Total 2021 £	Total 2020 £
General donations (incl. tax recoverable)	122,741	128,078
Donated royalty income	141	260
	<u>122,882</u>	<u>128,338</u>

3 Charitable activities

	Total 2021 £	Total 2020 £
a Direct Charitable Costs		
Salaries and pension costs	76,845	86,351
Taxable staff and ministry expenses	915	1,031
Total staff costs	<u>77,760</u>	<u>87,382</u>
Other staff and ministry expenses	4,496	7,882
Church ministries and activities	3,591	6,349
Hall hire	2,851	4,881
Church events	510	3,062
Grants payable	7,900	6,250
	<u>97,108</u>	<u>115,806</u>
b Support & Administration		
General costs	7,070	6,517
Depreciation of equipment	415	377
Fee for independent examination	1,150	1,120
Other legal & professional costs	970	985
	<u>9,605</u>	<u>8,999</u>
Combined charitable activity cost	<u>106,713</u>	<u>124,805</u>

General costs includes fees totalling £572 (2020: £743) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2021 £	2020 £
Grants for UK and overseas mission:				
SIM International UK	3,400	-	3,400	3,400
UCCF	1,800	-	1,800	-
Friends International	750	-	750	750
Other small grants	500	-	500	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,200
Home for Good, Leicester	250	-	250	250
Other small grants	-	-	-	150
	<u>7,900</u>	<u>-</u>	<u>7,900</u>	<u>6,250</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

4 Staff costs and trustee remuneration

	2021	2020
	£	£
Gross wages, salaries	69,245	78,174
Employer's National Insurance costs	2,900	2,942
Pension costs	5,615	6,266
Total staff costs	<u>77,760</u>	<u>87,382</u>

The average monthly number of employees during the year was 2.3 (2020: 3.6), which equated to 2.3 (2020: 2.9) full time equivalent staff. All staff continued to work and be paid throughout the year without the need to use the government's furlough scheme. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 Total
	£	£	£
R J Brewster	36,355	2,786	39,141
D R James	26,750	2,231	<u>28,981</u>
			<u>68,123</u>

	Wages & salaries	Employer pension contributions	2020 Total
	£	£	£
R J Brewster	35,523	2,734	38,257
D R James	23,500	1,955	<u>25,455</u>
			<u>63,712</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings	Total 2021	Total 2020
	£	£	£
Cost			
Opening Balance	4,737	4,737	4,737
Additions	1,624	1,624	-
Disposals	-	-	-
Closing Balance	<u>6,361</u>	<u>6,361</u>	<u>4,737</u>
Accumulated Depreciation			
Opening Balance	4,737	4,737	4,360
Charge for the year	415	415	377
Disposals	-	-	-
Closing Balance	<u>5,152</u>	<u>5,152</u>	<u>4,737</u>
Net book value			
At 31 August	<u>1,209</u>	<u>1,209</u>	<u>-</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

6 Debtors and Prepayments

	2021 £	2020 £
Falling due within one year:		
Prepayments	330	325
HMRC - Gift Aid tax	1,781	2,498
Staff loans	<u>1,464</u>	<u>1,564</u>
	3,575	4,387
Falling due after one year:		
Staff loan	3,172	4,636
Total debtors	<u>6,747</u>	<u>9,023</u>

7 Cash at Bank and in Hand

	2021 £	2020 £
Bank operating accounts	55,600	33,973
Bank deposits	30,330	30,341
Petty cash	-	26
	<u>85,930</u>	<u>64,340</u>

8 Creditors falling due within one year

	2021 £	2020 £
Trade Creditors	2,912	1,612
Constructive grant obligations	4,700	3,650
Accruals	<u>3,533</u>	<u>1,681</u>
	<u>11,145</u>	<u>6,943</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2021 £	Income 2021 £	Expenditure 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Building fund	15,000	-	-	-	15,000
Church events	169	-	-	-	169
Growing a Church for Eyres Monsell	4,375	20	(147)	-	4,248
	<u>19,544</u>	<u>20</u>	<u>(147)</u>	<u>-</u>	<u>19,417</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Building fund	15,000	-	-	-	15,000
Church events	206	378	(415)	-	169
Growing a Church for Eyres Monsell	-	4,375	-	-	4,375
	<u>15,206</u>	<u>4,753</u>	<u>(415)</u>	<u>0</u>	<u>19,544</u>

The Building fund represents funds set aside by the trustees for potential future costs of moving to new rented premises or for enabling the purchase of a property.
The Growing a Church for Eyres Monsell fund represents funds set aside by the trustees for potential future costs of setting up a new church in the local area.
The closing balance on the charity's designated funds, at both 31 August 2021 and 31 August 2020, was represented entirely by cash at bank.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

10 Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2021 £	Income 2021 £	Expenditure 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Other supported ministries	425	-	(38)	-	387
Growing a Church for Eyres Monsell	-	2,853	(43)	-	2,810
Rebecca Hursey funds	300	-	(300)	-	-
Church events	674	-	-	-	674
	<u>1,399</u>	<u>2,853</u>	<u>(381)</u>	<u>-</u>	<u>3,871</u>

The Growing a Church for Eyres Monsell fund represents funds restrictively given for the setting up a new church in the local area.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Other supported ministries	556	283	(414)	-	425
Rebecca Hursey funds	4,774	-	-	(4,474)	300
Church events	667	240	(233)	-	674
	<u>5,997</u>	<u>523</u>	<u>(647)</u>	<u>(4,474)</u>	<u>1,399</u>

In 2020 £4,474 was transferred from the Rebecca Hursey funds to general unrestricted funds, in respect of employment costs incurred by the general fund for a staff member who worked with young people and families.

The Church events fund was created from donations primarily received for a church weekend away. The carried forward balance represents funds held to help provide financial assistance to those who might not otherwise be able to attend future events.

The closing balance on the charity's restricted funds, at both 31 August 2021 and 31 August 2020, was represented entirely by cash at bank.

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £21,219 (2020: £20,149) from related parties (which includes trustees and anyone closely connected to them).
- b) paid expenses totalling £Nil (2020: £498) for a trustees' training day, whereby no (2020: 5) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £1,464 (2020: £1,239) and the loan outstanding at the year end was £4,636 (2020: £6,100).

12 Events since the year end

There have been no significant events or exceptional liabilities since the year end.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Accounts

Avenue Community Church,
Leicester

Report and Accounts

year ended 31 August 2020

AVENUE COMMUNITY CHURCH, LEICESTER

FOR THE YEAR ENDED 31 AUGUST 2020

CHARITABLE COMPANY INFORMATION

Directors/Trustees	R J Brewster P Cansdale D R James D Jones M J Wallis P S Webster	appointed 10 September 2019 appointed 4 February 2020 re-appointed 9 June 2020
Company Secretary	K Rowe	
Lead elder	R J Brewster	
Governing Document	Memorandum and Articles of Association dated 2 August 2006	
Company Registration Number	5894161	
Charity Registration Number	1116079	
Registered Office	36 Meadvale Road Leicester LE2 3WJ	
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB	
Bankers	CAF Bank Ltd 25 Kings Hill Ave, West Malling, Kent,, ME19 4JQ	

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AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

Objects of the charitable company

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs
- b) to fulfill such other purposes that are exclusively charitable and are connected with the work of the charity
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

Government

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

Review of activities for the public benefit

The church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

None of us have escaped the impact of COVID-19 on 'normal life'. ACC has experienced a year of two halves, which has tested the resolve of the elders and the commitment of its community. Much of what follows in this report relates to the period before government lockdown in March 2020. It is our sincere desire to meet together as a community and resume 'normal life' as soon as it is safe to do so. In the meantime we are grateful for the work, advice and encouragement afforded to us through the offices of the Fellowship of Independent Evangelical Churches (FIEC). Through the period of lockdown, although our face to face meetings and activities have been halted or curtailed, we have been enabled through technology to offer weekly virtual worship services, on-line sermons and virtual young people's sessions. Support and teaching programs have continued in similar ways and by socially distanced face-to-face meetings when and where permitted.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a Loving family; Reaching out; with Everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public. Our ministry training program was put on hold this year following the successful completion of training by the two ministry trainees appointed last year. Both of these ministry trainees accepted part-time posts as staff workers with ACC. Ministry trainees are self-funded and receive mentoring, training and practical assignments. As part of the program, ministry trainees attend the Midlands Ministry Training Course organised by The Midlands Gospel Partnership. We are pleased to have been in a position to appoint a new ministry trainee from September 2020.

ACC's youth work continues well, although since the introduction of government lockdown restrictions much of the activities have had to be put on hold. Our Sunday morning clubs have been a great encouragement to us as we interact with the children and young people. We use established teaching programs to engage the participants in living a life following the example of Jesus. Our Source group for school years 7-13 continues to grow under the guidance of our new Youth and Families Worker. Until government lockdown restrictions were imposed we ran two mid-week clubs for local children, both within our church and in the local community - 'Accelerate' (for school years 1-3) and 'Ace' (for school years 4-6). This year our annual holiday bible club in the Easter school holidays, which connects us with many children and families within our local community, had to be cancelled. Local families were invited to join us for The Family Fun Day held in September 2019 and the Bonfire Night in November 2019. These were both enjoyable events which enabled us to build relationships with people in our community. These two events are not planned for in 2020 due to the uncertainties of government lockdown restrictions.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Review of activities for the public benefit continued

For the first half of the year ACC continued its regular Sunday evening church family occasions (entitled Five27), giving an opportunity for a time of enjoying a meal together, worship and discussion on various topics like 'Myths of singleness', 'Holiness and humility' and 'Anxiety and the Christian'. Five27 as a physical meeting was put on hold through lockdown, but it has continued as a discussion and prayer group over Zoom since March.

ACC's other activities such as 'Who Let The Dads Out?', a monthly stay and play group for local dads and their pre-school aged children, and the 'Beginners English Class' for women (held at a local library) met in the first few months of the year before the lockdown began in March 2020.

ACC works alongside other local churches in the area to support and resource each other. We are part of the Midlands Gospel Partnership, Leicestershire.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

Future developments

In March 2020 ACC partnered with SIM International (UK) in supporting a family as they started a new life in Ethiopia. We are excited as we hear and see them settling into this new work, with fresh opportunities in serving God.

ACC's commitment to grow a new church in a local community has seen real encouragements over the past year. A small but keen team are moving onto the estate, and they meet regularly together (currently online) for training and prayer. We await God's guidance on the way forward. In the meantime some generous funding has been received and designated to this work.

Financial review

The financial statements on pages 6-12 summarise the incoming resources and application of resources during the year ended 31 August 2020. The result for the year was:

Unrestricted funds:

Net surplus for the year of £9,456 (2019: net surplus of £8,793)

It has been estimated that £6,000 of the above net surplus is as a result of the government lockdown restrictions, which affected our ability to meet together for our main activities and to hold events. Savings in the cost of hall hire and use of premises (note 3a) are by far the largest cost saving in this estimate. At no time were employees furloughed or government financial help required as a result of the COVID-19 pandemic.

Restricted funds:

Net deficit for the year of £4,598 (2019: net surplus of £3,388)

Reserves policy

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less a debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £21,000 (which equates to approximately two months expenditure) so that the charity could continue to operate should income and / or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £41,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

Risk statement

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

AVENUE COMMUNITY CHURCH, LEICESTER
REPORT OF THE DIRECTORS AND TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2020

Responsibilities of trustees under company law

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster - Trustee

Dated: 15 April 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on page 8.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

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

Dated: 20 April 2021

AVENUE COMMUNITY CHURCH, LEICESTER

**Statement of Financial Activities
Including Income and Expenditure Account**

FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
		General	Designated	Funds	Funds	General	Designated	Funds	Funds
		2020	2020	2020	2020	2019	2019	2019	2019
	Note	£	£	£	£	£	£	£	£
INCOME FROM									
Donations	2	123,680	4,375	283	128,338	119,759	-	4,192	123,951
Investment income		235	-	-	235	88	-	-	88
Other income		170	-	-	170	202	-	-	202
<i>Income from charitable activities</i>									
Church events		302	378	240	920	205	664	9,186	10,055
Total income		124,387	4,753	523	129,663	120,254	664	13,378	134,296
EXPENDITURE ON									
Charitable activities	3	123,743	415	647	124,805	111,001	530	10,584	122,115
Total expenditure		123,743	415	647	124,805	111,001	530	10,584	122,115
Net income/(expenditure)		644	4,338	(124)	4,858	9,253	134	2,794	12,181
Transfers between funds		4,474	-	(4,474)	-	(469)	(125)	594	-
Net movement in funds		5,118	4,338	(4,598)	4,858	8,784	9	3,388	12,181
Reconciliation of funds									
Total funds brought forward		40,359	15,206	5,997	61,562	31,575	15,197	2,609	49,381
Total funds carried forward		45,477	19,544	1,399	66,420	40,359	15,206	5,997	61,562

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

Balance Sheet as at 31 August 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
FIXED ASSETS					
Tangible assets	5	-	-	-	377
CURRENT ASSETS					
Debtors	6	9,023	-	9,023	9,818
Cash at bank	7	62,941	1,399	64,340	62,141
		71,964	1,399	73,363	71,959
CURRENT LIABILITIES					
Creditors falling due within one year	8	6,943	-	6,943	10,774
Net Current Assets		65,021	1,399	66,420	61,185
NET ASSETS		65,021	1,399	66,420	61,562
FUND BALANCES					
Unrestricted funds					
General Funds		45,477		45,477	40,359
Designated funds	9	19,544		19,544	15,206
		65,021		65,021	55,565
Restricted Funds	10	-	1,399	1,399	5,997
		65,021	1,399	66,420	61,562

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustees on 15 April 2021 and were signed on their behalf by:

R J Brewster - Trustee

Company number: 5894161

Charity number: 1116079

The notes on page 8-12 form part of these accounts.

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

2 Donations

	Total 2020 £	Total 2019 £
General donations (incl. tax recoverable)	128,078	123,749
Donated royalty income	260	202
	<u>128,338</u>	<u>123,951</u>

3 Charitable activities

	Total 2020 £	Total 2019 £
a Direct Charitable Costs		
Salaries and pension costs	86,351	69,146
Taxable staff and ministry expenses	1,031	830
Total staff costs	<u>87,382</u>	<u>69,976</u>
Other staff and ministry expenses	7,882	9,405
Church ministries and activities	6,349	6,716
Hall hire	4,881	8,853
Church events	3,062	13,377
Grants payable	<u>6,250</u>	<u>3,650</u>
	<u>115,806</u>	<u>111,977</u>
b Support & Administration		
General costs	6,517	7,414
Depreciation of equipment	377	883
Fee for independent examination	1,120	1,080
Other legal & professional costs	<u>985</u>	<u>761</u>
	<u>8,999</u>	<u>10,138</u>
Combined charitable activity cost	<u>124,805</u>	<u>122,115</u>

General costs includes fees totalling £743 (2019: £616) payable to Stewardship, the Independent Examiner, for payroll bureau services.

c Grants payable

	Institutions £	Individuals £	2020 £	2019 £
Grants for UK and overseas mission:				
SIM International UK	3,400	-	3,400	1,000
Friends International	750	-	750	750
Other small grants	500	-	500	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,000
Home for Good, Leicester	250	-	250	250
Other small grants	150	-	150	150
	<u>6,250</u>	<u>-</u>	<u>6,250</u>	<u>3,650</u>

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

4 Staff costs and trustee remuneration

	2020	2019
	£	£
Gross wages, salaries	78,174	61,920
Employer's National Insurance costs	2,942	2,521
Pension costs	6,266	5,535
Total staff costs	<u>87,382</u>	<u>69,976</u>

The average monthly number of employees during the year was 3.6 (2019: 2.7), which equated to 2.9 (2019: 2.5) full time equivalent staff. All staff continued to work and be paid throughout the year without the need to use the government's furlough scheme. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2020 Total
	£	£	£
R J Brewster	35,523	2,734	38,257
D R James	23,500	1,955	25,455
			<u>63,712</u>

	Wages & salaries	Employer pension contributions	2019 Total
	£	£	£
R J Brewster	32,845	2,679	35,524
D R James	23,500	1,955	25,455
			<u>60,979</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

5 Tangible Fixed Assets

	Equipment & Fittings	Total 2020	Total 2019
	£	£	£
Cost			
Opening Balance	4,737	4,737	4,737
Additions	-	-	-
Disposals	-	-	-
Closing Balance	<u>4,737</u>	<u>4,737</u>	<u>4,737</u>
Accumulated Depreciation			
Opening Balance	4,360	4,360	3,477
Charge for the year	377	377	883
Disposals	-	-	-
Closing Balance	<u>4,737</u>	<u>4,737</u>	<u>4,360</u>
Net book value			
At 31 August	<u>-</u>	<u>-</u>	<u>377</u>

AVENUE COMMUNITY CHURCH, LEICESTER

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

6 Debtors and Prepayments

	2020 £	2019 £
Falling due within one year:		
Prepayments	325	910
HMRC - Gift Aid tax	2,498	1,569
Other debtors	-	-
Staff loans	1,564	1,239
	<u>4,387</u>	<u>3,718</u>
Falling due after one year:		
Staff loan	4,636	6,100
	<u>4,636</u>	<u>6,100</u>
Total debtors	<u>9,023</u>	<u>9,818</u>

7 Cash at Bank and in Hand

	2020 £	2019 £
Bank operating accounts	33,973	31,850
Bank deposits	30,341	30,290
Petty cash	26	1
	<u>64,340</u>	<u>62,141</u>

8 Creditors falling due within one year

	2020 £	2019 £
Trade Creditors	1,612	6,489
Constructive grant obligations	3,650	2,250
Accruals	1,681	2,035
	<u>6,943</u>	<u>10,774</u>

9 Designated Funds

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Building fund	15,000	-	-	-	15,000
Church events	206	378	(415)	-	169
Growing a Church for Eyres Monsell	-	4,375	-	-	4,375
	<u>15,206</u>	<u>4,753</u>	<u>(415)</u>	<u>-</u>	<u>19,544</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2019 £	Income 2019 £	Expenditure 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
Other support	125	-	-	(125)	-
Building fund	15,000	-	-	-	15,000
Church events	72	664	(530)	-	206
	<u>15,197</u>	<u>664</u>	<u>(530)</u>	<u>(125)</u>	<u>15,206</u>

The Building fund represents funds set aside by the trustees for potential future costs of moving to new rented premises or for enabling the purchase of a property.

The Growing a Church for Eyres Monsell fund represents funds set aside by the trustees for potential future costs of setting up a new church in the local area.

The closing balance on the charity's designated funds, at both 31 August 2019 and 31 August 2020, was represented entirely by cash at bank.

AVENUE COMMUNITY CHURCH, LEICESTER

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020**

10 Restricted Funds

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2020 £	Income 2020 £	Expenditure 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Other supported ministries	556	283	(414)	-	425
Rebecca Hursey funds	4,774	-	-	(4,474)	300
Church events	667	240	(233)	-	674
	<u>5,997</u>	<u>523</u>	<u>(647)</u>	<u>(4,474)</u>	<u>1,399</u>

During the year £4,474 was transferred from the Rebecca Hursey funds to general unrestricted funds, in respect of employment costs incurred by the general fund for a staff member who works with young people and families.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2019 £	Income 2019 £	Expenditure 2019 £	Transfers in the year 2019 £	Closing balance 2019 £
Other supported ministries	315	805	(564)	-	556
Rebecca Hursey funds	1,649	3,125	-	-	4,774
Church events *	645	9,448	(10,020)	594	667
	<u>2,609</u>	<u>13,378</u>	<u>(10,584)</u>	<u>594</u>	<u>5,997</u>

The Rebecca Hursey funds were created from donations received primarily to help fund the employment of a new worker with young people and families.

The Church events fund was created from donations primarily received for a church weekend away. The carried forward balance represents funds held to help provide financial assistance to those who might not otherwise be able to attend future events.

The closing balances on the charity's restricted funds were represented by:

	2020 £	2019 £
Cash	1,399	5,697
Debtors	-	300
	<u>1,399</u>	<u>5,997</u>

11 Transactions with related parties

During the year the charity:

- received donations totalling £20,149 (2019: £16,254) from related parties (which includes trustees and anyone closely connected to them).
- paid expenses totalling £498 (2019: £453) for a trustees' training day, whereby 5 (2019: 5) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In the previous year the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan is interest free and unsecured. The loan is repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £1,239 (2019: £nil) and the loan outstanding at the year end was £6,100 (2019: £7,339).

12 Events since the year end

There have been no significant events or exceptional liabilities since the year end.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.