

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:

- 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

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.