

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
	153,008	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	162,538	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 Caraza 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>1,607</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 £1,363. 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.