

# CHURCHES IN COMMUNITIES INTERNATIONAL

England & Wales · Charity number 1139043

## Details

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Other names	CIC INTERNATIONAL
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07299802</a>
Registered	2010-11-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	CIC International St Paul's House Edison Road Bromley BR2 0EP
Phone	02084647774
Email	<a href="mailto:contact@cicinternational.org">contact@cicinternational.org</a>
Website	<a href="http://www.cicinternational.org">www.cicinternational.org</a>

## Activities

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**Objects:** THE ORGANISATION'S OBJECTS ARE, FOR THE BENEFIT OF THE PUBLIC:-3.1 TO ADVANCE THE CHRISTIAN FAITH IN ALL PARTS OF THE WORLD AND BY SUCH MEANS BEING CHARITABLE AS THE BOARD MEMBERS MAY FROM TIME TO TIME DETERMINE;3.2 THE RELIEF OF FINANCIAL HARDSHIP EITHER GENERALLY OR INDIVIDUALLY BY, BUT NOT LIMITED TO, THE PROVISION OF GRANTS, GOODS, FACILITIES OR SERVICES; AND3.3 TO PROMOTE THE EFFICIENCY AND EFFECTIVENESS OF OTHER CHARITIES.

**Activities:** CiC International provides accreditation, accountability, recognition, representation and mutual support in Christian ministry for independent member churches, ministries and chaplaincies, networks and their ministers in matters regarding the Christian faith. CiC advances the Christian faith, provides relief of poverty and promotes the efficiency and effectiveness of Christian charities.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** WORLDWIDE
- Barbados
- Ghana
- Nigeria
- Pakistan
- Uganda
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£155,541	£152,242	-	-
2023-09-30	£113,618	£121,615	-	-
2022-09-30	£129,239	£134,512	-	-
2021-09-30	£115,707	£96,657	-	-
2020-09-30	£101,313	£100,357	-	-

## Trustees

Name	Role	Appointed
REV DR HUGH JAMES OSGOOD	Chair	
REV CELIA COLLINS		
REV Kofi Banful		2015-05-12
REV NOEL MCLEAN		
Rev TREVOR HOWARD		2016-10-07
STEVE WOODCOCK		2014-03-26

**CHURCHES IN COMMUNITIES INTERNATIONAL**

England & Wales - Charity number 1139043

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# Accounts

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# **Churches in Communities International**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 30 September 2024**

Charity registration - 1139043

Company number - 07299802



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## Legal and administrative information

### Charity name

Churches in Communities International

### Charity registration no.

1139043

### OSCR registration no.

SCO052377

### Company registration no.

07299802

### Registered office and contact details

St Paul's House  
Edison Road  
Bromley  
BR2 0EP

### Trustees

Dr Hugh Osgood  
Rev Kofi Banful  
Rev Celia Collins  
Rev Trevor Howard  
Rev Noel Mclean  
Steve Woodcock

### Chair of the Board

Dr Hugh Osgood

### Bank

HSBC Bank Plc  
184 High Street  
Bromley  
Kent  
BR1 1HE

### Independent examiner

Hedley Dunk Accountants  
Trinity House, 3 Bullace Lane  
Dartford, Kent  
DA1 1BB

### Accountant

Enaid Accountancy Ltd  
Units 24 & 25, Goodsheds Container Village  
Hood Road, Barry  
CF62 5QU

## Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Churches in Communities International for the year ended 30 September 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

## Objectives and activities

The charitable objects of Churches in Communities International (CiC) are:

- to advance the Christian faith in all parts of the world and by such means being charitable as the Board members may from time to time determine;
- the relief of financial hardship either generally or individually by, but not limited to, the provision of grants, goods, facilities or services; and,
- to promote the efficiency and effectiveness of other charities.

### Delivering Public Benefit

The Trustees have followed the guidance issued by the Charity Commission with regard to the public benefit arising from the activities undertaken by Churches in Communities International. The Trustees are satisfied that the services provided by CiC fully meet the principles of public benefit as set out in the Charity Commission Guidance.

### Review of activities in year

Following the success of Connect 2022, the trustees approved the Connect conference to take place at Hayes Conference Centre in May 2024. This marks the first CiC conference outside Greater London, reflecting the organisation's growing national reach. Initial bookings for the event have been promising.

Despite welcoming 11 new member organisations this year, the overall net membership decreased by 12. A database review in the first quarter identified over 30 members who were not paying subscription fees. After a series of consultations, membership for 23 organisations was discontinued, leading to a net decrease. However, this process has ensured database accuracy and active member engagement. The introduction of a new payment and invoicing system will further enhance our ability to monitor membership payments efficiently.

Of the new members, the majority were churches and chaplaincies. While an increase in chaplaincy membership was anticipated, the addition of five new churches to the network was particularly encouraging. Given the challenges faced by churches following the global pandemic, this growth is a positive indicator of sector recovery.

Annual membership reviews were conducted by Council members with support from Council Coordinators. This model continues to provide members with mutual support, encouragement, and pastoral care, while remaining scalable for future needs.

CiC facilitated a range of events throughout the year for members. Two gathered events were focussed on providing pastoral support, and a variety of online events were designed to increase the skill and competency of members in issues related to safeguarding, governance and Christian ministry. Attendance figures were encouraging and regular events will be provided going forward.

The Board opted not to increase membership subscription fees this year, focusing instead on membership growth and fundraising to mitigate rising operational costs. However, a fee increase is anticipated in the next financial year. While economic pressures have impacted some members' ability to pay, requests for payment waivers declined again this year, with several members returning to full payment.

The Finance Committee maintained oversight of the organisation's financial systems. While committee membership remained unchanged, plans are in place to appoint an additional member in the next financial year to further enhance decision-making.

CiC was pleased to send Rev'd Dr Hugh Osgood, CiC's President, to Nigeria to encourage members and prospective members. The trip was well received and did much to encourage ministers in the nation. A planned trip to Zimbabwe, aimed at furthering CiC's charitable objectives, was rescheduled for the next financial year due to safety concerns and logistical challenges. However, online meetings have enabled overseas members to participate in CiC events. An existing CiC network is actively recruiting overseas members, and virtual meetings have played a key role in facilitating this engagement.

A staff team day was held, providing a valuable opportunity to discuss strategic priorities and strengthen teamwork. Based on its success, this will become an annual event.

CiC's presence in HM Armed Forces, through its membership in the United Board for HMAF Chaplaincy, continues to generate interest from independent ministers seeking chaplaincy roles. Over the past year, five CiC chaplains served in the Royal Navy, Army, and Royal Air Force. Two prospective chaplains successfully passed the United Board and Officer Selection Board process, with two others awaiting interviews. With increasing interest in military chaplaincy, CiC aims to enhance its onboarding process for prospective chaplains.

Chaplaincy remains a core aspect of CiC's work, with over 50 prison chaplains, around 30 chaplains in healthcare settings, and numerous ministers and ministries engaged in educational chaplaincy. A specific need was identified for enhanced support for prison chaplains, and CiC will seek external funding to address this in the next financial year.

CiC continued its ecumenical engagement with the Free Churches Group and Churches Together in England, where Rev'd Trevor Howard represents CiC as National Ecumenical Officer on the Enabling Group. Additionally, CiC President, Rev'd Dr Hugh Osgood, retired from the Free Churches Board at the end of March. CiC remains a church member of Churches Together in Britain and Ireland, which is critical in our ability to accredit independent ministers across the UK. Rev'd Trevor also represents CiC at the Scottish National Ecumenical Forum, and CiC continues its membership with the Evangelical Alliance.

CiC has not recorded any safeguarding incidents during the year. Member organisations, operating independently, have not reported any major safeguarding concerns to CiC, though they may have engaged with local authorities or other relevant bodies if incidents arose. CiC remains committed to safeguarding best practices and continues its partnership with ThirtyOne:Eight to provide tailored safeguarding training. This training is mandatory every three years for all CiC ministers. Additionally, all CiC-accredited ministers are required to complete a Disclosure and Barring Service (DBS) check every three years. The Board, in collaboration with the National Safeguarding Officer, Rev'd Trevor Howard, regularly reviews CiC's safeguarding responsibilities to ensure compliance and continuous improvement.

## Structure, governance & management

CiC is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

CiC is a registered charity constituted as a Limited Company under its Memorandum and Articles of Association dated 11 June 2010. The charity registration number is 1139043 (England and Wales) and the company registration number is 07299802 (England and Wales).

From 3 March 2023 Churches in Communities International also became registered with the OSCR as a cross border charity.

## Organisational Structure

CiC's Board of Trustees meets several times per year and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

### Selection and appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is elected by the Board.

The Trustees are directors of CiC for the purpose of company law. CiC Articles of Association require a minimum of three trustees and a maximum of seven trustees.

Trustees are appointed by the current board members.

### Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

### Staff remuneration

Staff salaries are set and reviewed by the board in line with other internal roles and similar organisations in the charitable and public sector.

## Financial review

During the current financial year the Charity achieved a surplus of £3,299 (2023: deficit of £7,997). This resulted in total reserves increasing in the year to £16,104 (2023: £12,805).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £14,104 (2023: £12,805) were unrestricted as to use.

### Reserves policy

The Trustees are currently reviewing the reserves policy but the current level of £14,104 is deemed to be acceptable as it cover two months core operating costs.

## Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material

departures disclosed and explained in the financial statements; and,

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 5 to 8 of this document, as well as the legal and administrative information on page 4, meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

### Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 18 June 2025 and signed on its behalf by:



**DR HUGH OSGOOD**

**CHAIR**

## Independent examiner's report

I report to the charity trustees on my examination of the accounts of Churches in Communities International ('the Company') for the year ended 30 September 2024.

### Responsibilities and basis of report

As the 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 Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the Company's accounts carried out under section 44 (1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; 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.



**STEPHEN FRYER FCA**

**FELLOW OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES**

**DATED: 18 JUNE 2025**

Hedley Dunk Accountants  
Trinity House, 3 Bullace Lane  
Dartford, Kent  
DA1 1BB

## Statement of financial activities

### Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 30 September 2024

	Notes	Unrestricted Funds Year ended 30-Sep-24 £	Restricted Funds Year ended 30-Sep-24 £	Total Funds Year ended 30-Sep-24 £	Total Funds Year ended 30-Sep-23 £
<b>Income from:</b>					
Donations and legacies	3	25,263	2,000	<b>27,263</b>	15,950
Charitable activities	4	128,022	-	<b>128,022</b>	97,500
Investments	5	256	-	<b>256</b>	168
		<b>153,541</b>	<b>2,000</b>	<b>155,541</b>	113,618
<b>Expenditure on:</b>					
Charitable activities	6	152,242	-	<b>152,242</b>	121,615
		<b>152,242</b>	-	<b>152,242</b>	<b>121,615</b>
<b>Net income/(expenditure)</b>		<b>1,299</b>	<b>2,000</b>	<b>3,299</b>	<b>(7,997)</b>
<b>Reconciliation of funds</b>					
Funds brought forward	10 & 11	12,805	-	<b>12,805</b>	20,802
Funds carried forward	10 & 11	<b>14,104</b>	<b>2,000</b>	<b>16,104</b>	12,805

The notes on pages 12 to 20 form part of the financial statements.

**Balance sheet**

As at 30 September 2024

	Notes	£	Total Funds Year ended 30-Sep-24 £	Total Funds Year ended 30-Sep-23 £
<b>Current assets</b>				
Debtors and prepayments	8	8,623	8,834	
Cash at bank and in hand		12,458	9,442	
		<b>21,081</b>	<b>18,276</b>	
<b>Creditors</b>				
Amounts falling due within one year	9	(4,977)	(5,471)	
<b>Net current assets</b>			<b>16,104</b>	12,805
<b>Net assets</b>			<b>16,104</b>	12,805
<b>Funds of the charity</b>				
Restricted funds	10 & 11		<b>2,000</b>	-
Unrestricted funds	10 & 11		<b>14,104</b>	12,805
			<b>16,104</b>	12,805

The notes on pages 12 to 20 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 30 September 2024, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2024 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 18 June 2025 and signed on their behalf by:


**DR HUGH OSGOOD****CHAIR**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 2, and the Companies Act 2006.

The effect of any event relating to the year ended 30 September 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 30 September 2024 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic environment have had no material impact on this assessment.

#### Legal status

Churches in Communities International is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is St Paul's House, Edison Road, Bromley, BR2 0EP.

#### 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 and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 10 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities, including contract income and client fees, is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Interest is recorded when it is receivable.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 6 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised - there are currently no assets held over this amount.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

### Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

## 1. Accounting policies (continued from previous page)

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

## 2. Comparative statement of financial activities

		Unrestricted Funds Year ended 30-Sep-23 £	Restricted Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-23 £
	<b>Notes</b>			
<b>Income from:</b>				
Donations and legacies	3	15,950	-	15,950
Charitable activities	4	97,500	-	97,500
Investments	5	168	-	168
		<hr/> 113,618	<hr/> -	<hr/> 113,618
<b>Expenditure on:</b>				
Charitable activities	6	121,615	-	121,615
		<hr/> 121,615	<hr/> -	<hr/> 121,615
<b>Net income/(expenditure)</b>		<hr/> (7,997)	<hr/> -	<hr/> (7,997)
<b>Reconciliation of funds</b>				
Funds brought forward	10 & 11	<hr/> 20,802	<hr/> -	<hr/> 20,802
Funds carried forward	10 & 11	<hr/> 12,805	<hr/> -	<hr/> 12,805

3. Income from donations and legacies

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 30-Sep-24</b>	<b>Year ended 30-Sep-24</b>	<b>Year ended 30-Sep-24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and grants	25,263	2,000	<b>27,263</b>
	<b>25,263</b>	<b>2,000</b>	<b>27,263</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 30-Sep-23	Year ended 30-Sep-23	Year ended 30-Sep-23
	£	£	£
Donations and grants	15,950	-	15,950
	15,950	-	15,950

4. Income from charitable activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 30-Sep-24</b>	<b>Year ended 30-Sep-24</b>	<b>Year ended 30-Sep-24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Provision of charitable services	128,022	-	<b>128,022</b>
	<b>128,022</b>	<b>-</b>	<b>128,022</b>

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 30-Sep-23	Year ended 30-Sep-23	Year ended 30-Sep-23
	£	£	£
Provision of charitable services	97,500	-	97,500
	97,500	-	97,500

**5. Income from investments**

	<b>Unrestricted Funds Year ended 30-Sep-24 £</b>	<b>Restricted Funds Year ended 30-Sep-24 £</b>	<b>Total Funds Year ended 30-Sep-24 £</b>
Bank Interest Income	256	-	<b>256</b>
	<b>256</b>	<b>-</b>	<b>256</b>

	Unrestricted Funds Year ended 30-Sep-23 £	Restricted Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-23 £
Bank Interest Income	168	-	168
	168	-	168

**6. Total expenditure**

	<b>Unrestricted Funds Year ended 30-Sep-24 £</b>	<b>Restricted Funds Year ended 30-Sep-24 £</b>	<b>Total Funds Year ended 30-Sep-24 £</b>
Salaries	97,393	-	<b>97,393</b>
Conference and training costs	26,201	-	<b>26,201</b>
Professional services and subscriptions	7,622	-	<b>7,622</b>
Premises	9,364	-	<b>9,364</b>
Administration	4,594	-	<b>4,594</b>
Travel	5,478	-	<b>5,478</b>
Governance	1,590	-	<b>1,590</b>
	<b>152,242</b>	<b>-</b>	<b>152,242</b>

	Unrestricted Funds Year ended 30-Sep-23 £	Restricted Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-23 £
Salaries	90,047	-	90,047
Conference and training costs	3,651	-	3,651
Professional services and subscriptions	7,846	-	7,846
Premises	7,920	-	7,920
Administration	4,729	-	4,729
Travel	5,997	-	5,997
Governance	1,425	-	1,425
	121,615	-	121,615

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of staff costs can be found in note 7.

Governance costs includes:

	<b>Total Funds Year ended 30-Sep-24 £</b>	Total Funds Year ended 30-Sep-23 £
Independent examination	<b>600</b>	510
Accounts preparation and other services	<b>990</b>	915
	<b>1,590</b>	1,425

## 7. Staff costs

	<b>Total Funds Year ended 30-Sep-24 £</b>	Total Funds Year ended 30-Sep-23 £
Gross salaries	<b>93,455</b>	85,879
Employer's NIC	<b>2,070</b>	2,334
Employer's pension	<b>1,868</b>	1,834
	<b>97,393</b>	90,047

The average headcount during the period was 5 persons (2023: 4 persons).

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

The total employee benefits paid to key management personnel during the year was £48,006 (2023: £48,041).

## 8. Debtors and prepayments

	<b>Total Funds Year ended 30-Sep-24 £</b>	Total Funds Year ended 30-Sep-23 £
Loan to member	<b>2,500</b>	2,500
Prepayments	<b>581</b>	4,138
Accrued membership income	<b>5,542</b>	2,196
	<b>8,623</b>	8,834

## 9. Creditors: amounts falling due within one year

	<b>Total Funds Year ended 30-Sep-24 £</b>	Total Funds Year ended 30-Sep-23 £
Accounts payable	<b>1,240</b>	901
Accruals	<b>1,590</b>	1,425
Connect 2024 income in advance	<b>-</b>	880
HMRC payable	<b>1,783</b>	1,897
Pension payable	<b>364</b>	368
	<b>4,977</b>	5,471

10. Analysis of charity funds

	<b>Funds brought forward Year ended 30-Sep-24 £</b>	<b>Income in the period Year ended 30-Sep-24 £</b>	<b>Expenditure in the period Year ended 30-Sep-24 £</b>	<b>Transfers between funds Year ended 30-Sep-24 £</b>	<b>Funds carried forward Year ended 30-Sep-24 £</b>
<b>Restricted funds</b>					
Prison chaplains	-	2,000	-	-	<b>2,000</b>
<b>Restricted funds</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Unrestricted funds</b>	12,805	153,541	(152,242)	-	<b>14,104</b>
	<b>12,805</b>	<b>155,541</b>	<b>(152,242)</b>	<b>-</b>	<b>16,104</b>

Prison chaplains

These were funds received at the end of the period to support the charity's work with prison chaplains.

	<b>Funds brought forward Year ended 30-Sep-23 £</b>	<b>Income in the period Year ended 30-Sep-23 £</b>	<b>Expenditure in the period Year ended 30-Sep-23 £</b>	<b>Transfers between funds Year ended 30-Sep-23 £</b>	<b>Funds carried forward Year ended 30-Sep-23 £</b>
<b>Unrestricted funds</b>	20,802	113,618	(121,615)	-	12,805
	<b>20,802</b>	<b>113,618</b>	<b>(121,615)</b>	<b>-</b>	<b>12,805</b>

## 11. Analysis of net assets

	<b>Unrestricted Funds Year ended 30-Sep-24 £</b>	<b>Restricted Funds Year ended 30-Sep-24 £</b>	<b>Total Funds Year ended 30-Sep-24 £</b>
Current assets	19,081	2,000	<b>21,081</b>
Current liabilities	(4,977)	-	<b>(4,977)</b>
	<b>14,104</b>	<b>2,000</b>	<b>16,104</b>

  

	Unrestricted Funds Year ended 30-Sep-23 £	Restricted Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-23 £
Current assets	18,276	-	18,276
Current liabilities	(5,471)	-	(5,471)
	12,805	-	12,805

## 12. Trustee remuneration

During the year, one trustee, Rev Trevor Howard, received remuneration for their role leading the work of the charity, which is separate from their role as a trustee. This role includes working with National Co-ordinators as they develop the work of Churches in Communities in their nations. Total remuneration for the year, including employer pension contributions came to £48,006 (2023: £48,041). This employment is permitted under clause 5.3.9 of the Articles of Association, and the trustee is absent from discussions around their employment and remuneration.

No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2023: £Nil).

## 13. Related party transactions

During the year payments totalling £9,517 (2023: £10,421) were made to Charis Communications (registered charity no. 1119219) for rent and utilities. Charis Communications shares two trustees, Rev Trevor Howard and Dr Hugh Osgood, with Churches in Communities International. These payments are permitted under clause 5.3.9 of the Articles of Association, and the other trustees are satisfied that the provision of these services is appropriate and in the best interests of the charity.



**CHURCHES IN COMMUNITIES INTERNATIONAL**

England & Wales - Charity number 1139043

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# Accounts

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# **Churches in Communities International**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 30 September 2023**

Charity registration - 1139043

Company number - 07299802



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## Legal and administrative information

### Charity name

Churches in Communities International

### Charity registration no.

1139043

### OSCR registration no.

SCO052377

### Company registration no.

07299802

### Registered office and contact details

St Paul's House  
Edison Road  
Bromley  
BR2 0EP

### Trustees

Dr Hugh Osgood  
Rev Kofi Banful  
Rev Celia Collins  
Rev Trevor Howard  
Rev Noel Mclean  
Steve Woodcock

### Chair of the Board

Dr Hugh Osgood

### Bank

HSBC Bank Plc  
184 High Street  
Bromley  
Kent  
BR1 1HE

### Independent examiner

Hedley Dunk Chartered Accountants  
Trinity House, 3 Bullace Lane  
Dartford, Kent  
DA1 1BB

### Accountant

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25, Goodsheds Container Village  
Hood Road, Barry  
CF62 5QU

## Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Churches in Communities International for the year ended 30 September 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

## Objectives and activities

The charitable objects of Churches in Communities International (CiC) are:

- to advance the Christian faith in all parts of the world and by such means being charitable as the Board members may from time to time determine;
- the relief of financial hardship either generally or individually by, but not limited to, the provision of grants, goods, facilities or services; and,
- to promote the efficiency and effectiveness of other charities.

### Delivering Public Benefit

The Trustees have followed the guidance issued by the Charity Commission with regard to the public benefit arising from the activities undertaken by Churches in Communities International. The Trustees are satisfied that the services provided by CiC fully meet the principles of public benefit as set out in the Charity Commission Guidance.

### Review of activities in year

It was agreed that Connect in May 2022 had been a great success and that another Connect Conference would be held, but not until May 2024 and that this pattern would continue, bi-annually.

There has been a continued fluctuation in growth patterns since the return to more normal life since the pandemic. A few member organisations have brought their membership to a close, but more new churches, ministries and chaplaincies have joined CiC, responding to increased demand for Christian pastoral care beyond traditional church walls. This growth was particularly notable within our networks, from which we accredited nine ministers. With a new model of membership for networks in place, we anticipate that this trend will continue in the next financial year.

Despite rampant inflation, the Board decided not to increase membership subscriptions, focussing on growing the membership to offset rising costs. This decision remains under review and as always guided by CiC's core values of compassion, integrity and cooperation. Although we remain concerned that economic factors are impacting some members' ability to pay the annual membership fee, we are pleased to report that requests for payment waivers reduced this year.

Operationally, the restructuring of CiC Council has been successful with Council Coordinators helping to support and encourage Council Members as they carry out the annual reviews of CiC's accredited ministers. The structure continues to improve the ability of CiC to address pastoral concerns, enable better communication with members beyond email and continues to ease the administration load on the staff team. There has been overall growth in the organisation, and not just numerically but also in terms of qualitative links between different ministers across sectors.

The Finance Committee has continued into its second year, successfully managing the financial systems

of the organisation on behalf of the trustees. The Board retains financial oversight and responsibility, with day to day management of finances delegated to the Finance Committee. The Committee is chaired by CEO Paul Garratt, who is joined by Trevor Howard, the Executive Vice-Chair of the Board. Together with advice from Andy Nash Accounting and Consultancy, the Finance Committee has met three times this year and provided an annual budget for the Board's consideration, in addition to making regular decisions on day-to-day finances to alleviate workload on the Board. All major decisions relating to finance and staff appointments continue to be assessed by the Board.

Acknowledging the CEO's need for additional operational support, the Board welcomed Ben Cross as Head of Operations on a part-time basis after a thorough interview process. This appointment will enable CiC to pursue several growth and developmental objectives over the coming year.

The ongoing review of its founding documents by the Board of CiC found that the remaining tasks concerned bye-laws, which were originally set up to cover job descriptions of the founding years' staff and officers. These have now been largely replaced with person and role-specific job descriptions and mainly affect staff, who have an updated and live staff handbook to guide their work. No further work on the bye-laws was deemed necessary at this stage. Further review will take place in due course.

Due to safety concerns and logistics, planned trips to further the charitable objectives of CiC in Zimbabwe and Nigeria had to be rescheduled for the next financial year. Meanwhile, many overseas members have continued to access online meetings and training events provided by CiC.

Members of the staff team have been reviewed about their return to work at the CiC office. One member of staff mainly works in the office, with some remote allowance, other staff work from home as they are spread across England. The whole staff team aims to gather in person at several points throughout each year. All members of staff have retained some remote or home-working aspects to their contracts.

Our presence in HM Armed Forces, through our membership in the United Board for HMAF Chaplaincy, continues to attract interest from independent ministers seeking to serve the armed forces as chaplains. During the year, CiC had one full-time regular chaplain each in RN, Army and RAF, with one further appointed to the Army and several others approved by the United Board and due to enter training.

With national representation at the Board and group level, CiC actively participated in the Free Churches Group through Reverend Trevor Howard and our President, Reverend Dr. Hugh Osgood, who also continued to serve as the Free Churches Immediate Past Moderator.

CiC continued its ecumenical engagement with Churches Together in England, where Reverend Trevor Howard continues to represent CiC as our National Ecumenical Officer on the Enabling Group. Additionally, we maintained our position as a church member of Churches Together in Britain and Ireland, which is a vital aspect of representing the work of independent churches across the four nations. It is worth noting that CiC now has accredited ministers in all four nations of the UK.

During this financial year, the Trustees are pleased to note that the Office of the Scottish Charities Registrar recognised CiC International as operating in Scotland. At the time of writing, CiC has one church and four chaplains in different sectors in Scotland. The Reverend Trevor Howard was recognised as representing CiC International at the Scottish National Ecumenical Forum and began attending their meetings. It is expected that this presence and engagement will increase during the next financial year.

Throughout the period, CiC was an active participant on the Churches Forum for Inter Religious Relations, an initiative of CTBI. Engagement with the Christian Muslim Forum declined, but remains active. CiC also remains a corporate member of the Evangelical Alliance, with several of its ministers represented on their Council.

## Structure, governance & management

CiC is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

CiC is a registered charity constituted as a Limited Company under its Memorandum and Articles of Association dated 11 June 2010. The charity registration number is 1139043 (England and Wales) and the

company registration number is 07299802 (England and Wales).

From 3 March 2023 Churches in Communities International also became registered with the OSCR as a cross border charity.

### Organisational Structure

CiC's Board of Trustees meets several times per year and is responsible for the strategic direction and policy of the Charity, as well as oversight of the Charity's operations.

### Selection and appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is elected by the Board.

The Trustees are directors of CiC for the purpose of company law. CiC Articles of Association require a minimum of three trustees and a maximum of seven trustees.

Trustees are appointed by the current board members.

### Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

### Staff remuneration

Staff salaries are set and reviewed by the board in line with other internal roles and similar organisations in the charitable and public sector.

## Financial review

During the current financial year the Charity incurred a deficit of £7,997 (2022: deficit of £5,273). This resulted in total reserves decreasing in the year to £12,805 (2022: £20,802).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £12,805 (2022: £20,802) were unrestricted as to use.

### Reserves policy

The Trustees are currently reviewing the reserves policy but the current level of £12,805 is deemed to be acceptable as it covers two months core operating costs.

## Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 5 to 8 of this document, as well as the legal and administrative information on page 4, meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

### Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 6 June 2024 and signed on its behalf by:



**DR HUGH OSGOOD**

**CHAIR**

## **Independent Examiner's Report to the Trustees of Churches in Communities International**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2023 which are set out on pages 10 to 20.

### **Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.



Jack Fryer ACA

Hedley Dunk Limited  
Chartered Accountants

Trinity House  
3 Bullace Lane  
Dartford  
DA1 1BB

25 June 2024

## Statement of financial activities

### Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 30 September 2023

	Notes	Unrestricted Funds Year ended 30-Sep-23 £	Restricted Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-22 £
<b>Income from:</b>					
Donations and legacies	3	15,950	-	<b>15,950</b>	28,686
Charitable activities	4	97,500	-	<b>97,500</b>	100,539
Investments	5	168	-	<b>168</b>	14
		<b>113,618</b>	-	<b>113,618</b>	129,239
<b>Expenditure on:</b>					
Charitable activities	6	121,615	-	<b>121,615</b>	134,512
		<b>121,615</b>	-	<b>121,615</b>	134,512
<b>Net income/(expenditure)</b>		<b>(7,997)</b>	-	<b>(7,997)</b>	(5,273)
<b>Reconciliation of funds</b>					
Funds brought forward	10 & 11	20,802	-	<b>20,802</b>	26,075
Funds carried forward	10 & 11	<b>12,805</b>	-	<b>12,805</b>	20,802

The notes on pages 12 to 20 form part of the financial statements.

**Balance sheet**

As at 30 September 2023

	Notes	£	Total Funds Year ended 30-Sep-23 £	Total Funds Year ended 30-Sep-22 £
<b>Current assets</b>				
Debtors and prepayments	8	8,834	2,500	
Cash at bank and in hand		9,442	24,224	
		<b>18,276</b>	<b>26,724</b>	
<b>Creditors</b>				
Amounts falling due within one year	9	(5,471)	(5,922)	
<b>Net current assets</b>			<b>12,805</b>	20,802
<b>Net assets</b>			<b>12,805</b>	20,802
<b>Funds of the charity</b>				
Unrestricted funds	10 & 11		<b>12,805</b>	20,802
			<b>12,805</b>	20,802

The notes on pages 12 to 20 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 30 September 2023, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2023 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 6 June 2024 and signed on their behalf by:


**DR HUGH OSGOOD****CHAIR**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 2, and the Companies Act 2006.

The effect of any event relating to the year ended 30 September 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 30 September 2023 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic environment have had no material impact on this assessment.

#### Legal status

Churches in Communities International is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is St Paul's House, Edison Road, Bromley, BR2 0EP.

#### 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 and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 10 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities, including contract income and client fees, is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Interest is recorded when it is receivable.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 6 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised - there are currently no assets held over this amount.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

### Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

## 1. Accounting policies (continued from previous page)

### Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

### Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

## 2. Comparative statement of financial activities

		Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
	<b>Notes</b>			
<b>Income from:</b>				
Donations and legacies	3	28,686	-	28,686
Charitable activities	4	100,539	-	100,539
Investments	5	14	-	14
		<hr/>	<hr/>	<hr/>
		129,239	-	129,239
<b>Expenditure on:</b>				
Charitable activities	6	134,512	-	134,512
		<hr/>	<hr/>	<hr/>
		134,512	-	134,512
<b>Net income/(expenditure)</b>		<hr/>	<hr/>	<hr/>
		(5,273)	-	(5,273)
<b>Reconciliation of funds</b>				
Funds brought forward	10 & 11	26,075	-	26,075
Funds carried forward	10 & 11	<hr/>	<hr/>	<hr/>
		20,802	-	20,802

3. Income from donations and legacies

	<b>Unrestricted Funds Year ended 30-Sep-23 £</b>	<b>Restricted Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-23 £</b>
Donations	15,950	-	<b>15,950</b>
	<b>15,950</b>	<b>-</b>	<b>15,950</b>

	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
Donations	28,686	-	28,686
	28,686	-	28,686

4. Income from charitable activities

	<b>Unrestricted Funds Year ended 30-Sep-23 £</b>	<b>Restricted Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-23 £</b>
Provision of charitable services	97,500	-	<b>97,500</b>
	<b>97,500</b>	<b>-</b>	<b>97,500</b>

	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
Provision of charitable services	100,539	-	100,539
	100,539	-	100,539

**5. Income from investments**

	<b>Unrestricted Funds Year ended 30-Sep-23 £</b>	<b>Restricted Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-23 £</b>
Bank interest	168	-	<b>168</b>
	<b>168</b>	<b>-</b>	<b>168</b>

	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
Bank interest	14	-	14
	14	-	14

6. Total expenditure

	<b>Unrestricted Funds Year ended 30-Sep-23 £</b>	<b>Restricted Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-23 £</b>
Salaries	90,047	-	<b>90,047</b>
Conference and training costs	3,651	-	<b>3,651</b>
Professional services and subscriptions	7,846	-	<b>7,846</b>
Premises	7,920	-	<b>7,920</b>
Administration	4,729	-	<b>4,729</b>
Travel	5,997	-	<b>5,997</b>
Governance	1,425	-	<b>1,425</b>
	<b>121,615</b>	<b>-</b>	<b>121,615</b>

  

	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
Salaries	81,336	-	81,336
Conference and training costs	20,375	-	20,375
Professional services and subscriptions	13,708	-	13,708
Premises	7,055	-	7,055
Administration	6,110	-	6,110
Travel	4,588	-	4,588
Governance	1,340	-	1,340
	134,512	-	134,512

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of staff costs can be found in note 7.

Governance costs includes:

	<b>Total Funds Year ended 30-Sep-23 £</b>	Total Funds Year ended 30-Sep-22 £
Independent examination	<b>510</b>	425
Accounts preparation and other services	<b>915</b>	915
	<b>1,425</b>	1,340

## 7. Staff costs

	<b>Total Funds Year ended 30-Sep-23 £</b>	Total Funds Year ended 30-Sep-22 £
Gross salaries	<b>85,879</b>	77,336
Employer's NIC	<b>2,334</b>	2,241
Employer's pension	<b>1,834</b>	1,759
	<b>90,047</b>	81,336

The average headcount during the period was 4 persons (2022: 3 persons).

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

The total employee benefits paid to key management personnel during the year was £48,041 (2022: £43,419).

## 8. Debtors and prepayments

	<b>Total Funds Year ended 30-Sep-23 £</b>	Total Funds Year ended 30-Sep-22 £
Loan to member	<b>2,500</b>	2,500
Prepayments	<b>4,138</b>	-
Accrued membership income	<b>2,196</b>	-
	<b>8,834</b>	2,500

## 9. Creditors: amounts falling due within one year

	<b>Total Funds Year ended 30-Sep-23 £</b>	Total Funds Year ended 30-Sep-22 £
Accounts payable	<b>901</b>	2,726
Accruals	<b>1,425</b>	1,340
Connect 2024 income in advance	<b>880</b>	-
HMRC payable	<b>1,897</b>	1,514
Pension payable	<b>368</b>	342
	<b>5,471</b>	5,922

10. Analysis of charity funds

	<b>Funds brought forward Year ended 30-Sep-23 £</b>	<b>Income in the period Year ended 30-Sep-23 £</b>	<b>Expenditure in the period Year ended 30-Sep-23 £</b>	<b>Transfers between funds Year ended 30-Sep-23 £</b>	<b>Funds carried forward Year ended 30-Sep-23 £</b>
Unrestricted funds	20,802	113,618	(121,615)	-	<b>12,805</b>
	<b>20,802</b>	<b>113,618</b>	<b>(121,615)</b>	<b>-</b>	<b>12,805</b>

	Funds brought forward Year ended 30-Sep-22 £	Income in the period Year ended 30-Sep-22 £	Expenditure in the period Year ended 30-Sep-22 £	Transfers between funds Year ended 30-Sep-22 £	Funds carried forward Year ended 30-Sep-22 £
Unrestricted funds	26,075	129,239	(134,512)	-	20,802
	26,075	129,239	(134,512)	-	20,802

11. Analysis of net assets

	<b>Unrestricted Funds Year ended 30-Sep-23 £</b>	<b>Restricted Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-23 £</b>
Current assets	18,276	-	<b>18,276</b>
Current liabilities	(5,471)	-	<b>(5,471)</b>
	<b>12,805</b>	<b>-</b>	<b>12,805</b>

	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £
Current assets	26,724	-	26,724
Current liabilities	(5,922)	-	(5,922)
	20,802	-	20,802

## 12. Trustee remuneration

During the year, one trustee, Rev Trevor Howard, received remuneration for their role leading the work of the charity, which is separate from their role as a trustee. This role includes working with National Co-ordinators as they develop the work of Churches in Communities in their nations. Total remuneration for the year, including employer pension contributions came to £48,041 (2022: £43,419). This employment is permitted under clause 5.3.9 of the Articles of Association, and the trustee is absent from discussions around their employment and remuneration.

No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2022: £Nil).

## 13. Related party transactions

During the year payments totalling £10,421 (2022: £11,277) were made to Charis Communications (registered charity no. 1119219) for rent and utilities. Charis Communications shares two trustees, Rev Trevor Howard and Dr Hugh Osgood, with Churches in Communities International. These payments are permitted under clause 5.3.9 of the Articles of Association, and the other trustees are satisfied that the provision of these services is appropriate and in the best interests of the charity.



**CHURCHES IN COMMUNITIES INTERNATIONAL**

England & Wales - Charity number 1139043

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# Accounts

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# **Churches in Communities International**

## **Trustees Annual Report and Unaudited Financial Statements Year ended 30 September 2022**

Charity registration - 1139043

Company number - 07299802



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## Legal and administrative information

### Charity name

Churches in Communities International

### Charity registration no.

1139043

### Company registration no.

07299802

### Registered office and contact details

St Paul's House  
Edison Road  
Bromley  
BR2 0EP

### Trustees

Dr Hugh Osgood  
Rev Kofi Banful  
Rev Celia Collins  
Rev Trevor Howard  
Rev Noel Mclean  
Steve Woodcock

### Chair of Council

Dr Hugh Osgood

### Bank

HSBC Bank Plc  
184 High Street  
Bromley  
Kent  
BR1 1HE

### Independent examiner

Hedley Dunk Chartered Accountants  
Trinity House  
3 Bullace Lane  
Dartford  
Kent  
DA1 1BB

### Accountant

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25  
Goodsheds Container Village  
Hood Road  
Barry  
CF62 5QU

## Trustees annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Churches in Communities International for the year ended 30 September 2022.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

## Objectives and activities

The charitable objects of Churches in Communities International (CiC) are:

- to advance the Christian faith in all parts of the world and by such means being charitable as the Board members may from time to time determine;
- the relief of financial hardship either generally or individually by, but not limited to, the provision of grants, goods, facilities or services; and,
- to promote the efficiency and effectiveness of other charities.

## Delivering Public Benefit

The Trustees have followed the guidance issued by the Charity Commission with regard to the public benefit arising from the activities undertaken by Churches in Communities International. The Trustees are satisfied that the services provided by CiC fully meet the principles of public benefit as set out in the Charity Commission Guidance.

## Review of activities in year

Following the relaxation of social restrictions due to COVID-19, CiC was able to gather members and interested parties for a residential in May 2022. Connect was the first gathered event since the first lockdown in March 2020. Attendance exceeded expectations and the event generated a small profit. Due to the positive feedback from attendees, Connect will become a bi-annual event. Furthermore, a series of gathered events will take place in the next financial year, including regional ministers' fellowships. However, in order to provide continued access for our overseas members, it was agreed that several events will remain online.

Despite the ability to gather, a number of CiC churches and ministries were unable to recover financially, and several have not renewed their membership. The cost of living crisis has accentuated the challenge, resulting in a number of requests for a membership waiver, or an extension of existing waivers. A new process was set up by the Board to manage these requests, guided by CiC's core values of compassion, integrity and cooperation. A new scheme was introduced to enable existing members to make an additional donation to help cover the costs of other organisations membership fees. Pay it Forward helped to raise just over £2,000 for this purpose.

Operationally, the most significant event of the period was the restructuring of CiC Council. Segmented into seven types of ministry, volunteer coordinators were appointed to help support and manage Council members and the annual accountability review process. The new structure improved the ability of CiC to address pastoral concerns, enabled better communication with members and reduced the administrative burden on the staff team. Furthermore, the model allows for the continued growth of the organisation.

During the period, CiC received news that Charis Communications was no longer able to provide support with events and communications. As such, CiC secured the services of Annie Lamping on a freelance

basis to undertake these tasks. The transition was extremely positive and Annie has helped to introduce a new communications strategy within CiC that has improved the quality and frequency of information for members.

In July 2022, the Board passed a resolution to set up a Finance Committee to undertake the financial management of the organisation on behalf of the trustees. Previously, financial oversight and responsibility was a function of the Board. However, following the appointment of a CEO and an external accountancy service, it was decided that this function would reside with the Finance Committee, to improve operation and day to day running of CiC. The Committee is chaired by CEO Paul Garratt, who is joined by Trevor Howard, the Executive Vice-Chair of the Board. Together with advice from Andy Nash Accounting and Consultancy, the Finance Committee will meet three times a year and provide an annual budget for the Board's consideration.

The Board of CiC also undertook a review of its founding documents and identified a number of amendments that needed to be made. The most notable is updating the statement of faith, which will be put to a members vote at the next Annual Members' Meeting in November 2022. The remaining tasks are scheduled to take place over the next 12 - 18 months.

The work of CiC overseas resumed during the period, with a particular focus on Zimbabwe. Several online meetings were held with ministers from the country and several membership applications were received. Trips to further the charitable objectives of CiC in Zimbabwe and Nigeria are being arranged in the next financial year. Meanwhile, many overseas members have been accessing online meetings and training events provided by CiC.

Members of the staff team were able to return to work at the CiC office, with a view to the whole staff team gathering at several points throughout the following year.

During the accounting period, our charity experienced significant growth in the number of members in the UK who benefited from our accountability, accreditation, recognition, and representation services. This growth was particularly notable in ministries and churches, with many waiting until the end of the pandemic to register with CiC.

Our presence in HM Armed Forces, through our membership in the United Board for HMAF Chaplaincy, has also attracted interest from ministers seeking to serve the armed forces as independent chaplains. At the board and group level, we actively participated in the Free Churches Group through Reverend Trevor Howard and our President, Reverend Dr. Hugh Osgood, who also served as the Free Churches Moderator until April 2022.

We continued our ecumenical engagement with Churches Together in England, where Reverend Trevor Howard represented us as our National Ecumenical Officer on the Enabling Group. Additionally, we maintained our position as a church member of Churches Together in Britain and Ireland, which is a vital aspect of representing the work of independent churches across the four nations. It is worth noting that we have accredited ministers in all four nations of the UK.

Throughout the period, CiC was an active participant on the Churches Forum for Inter Religious Relations, an initiative of CTBI, and the Christian Muslim Forum. CiC also remains a corporate member of the Evangelical Alliance, with several of its ministers represented on their Council.

## Structure, governance & management

CiC is registered under the Companies Act 2006 as a company limited by guarantee and not having a share capital.

CiC is a registered charity constituted as a Limited Company under its Memorandum and Articles of Association dated 11 June 2010. The charity registration number is 1139043 (England and Wales) and the company registration number is 07299802 (England and Wales).

### Organisational Structure

CiC's Board of Trustees meets several times per year and is responsible for the strategic direction and

policy of the Charity, as well as oversight of the Charity's operations.

### Selection and appointment of Trustees

As set out in the Articles of Association, the Chair of Trustees is nominated at the Annual General Meeting.

The Trustees are directors of CiC for the purpose of company law. CiC Articles of Association require a minimum of three trustees and a maximum of seven trustees.

Trustees are appointed by the current board members.

### Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

### Staff remuneration

Staff salaries are set and reviewed by the board in line with other internal roles and similar organisations in the charitable and public sector.

## Financial review

During the current financial year the Charity incurred a deficit of £5,273 (2021: surplus of £19,051). This resulted in total reserves decreasing in the year to £20,802 (2021: £26,075).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at year end £20,802 (2021: £26,075) were unrestricted as to use.

### Reserves policy

The Trustees are currently reviewing the reserves policy but the current level of £20,802 is deemed to be acceptable as it covers three months core operating costs.

## Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume

that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the annual review on pages 5 to 8 of this document, as well as the legal and administrative information on page 4, meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the Charity's independent examiner is unaware; and,
- each Trustee has taken all the steps that they should have taken as a Trustee/Director in order to make themselves aware of any relevant independent examination information and to establish that the Charity's independent examiner is aware of that information.

### Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 19 June 2023 and signed on its behalf by:



**DR HUGH OSGOOD**

**CHAIR**

## **Independent Examiner's Report to the Trustees of Churches in Communities International**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2022 which are set out on pages 10 to 20.

### **Responsibilities and basis of report**

As the charity 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 company'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 that in any material respect:

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.



Jack Fryer ACA

Hedley Dunk Limited Chartered  
Accountants

Trinity House  
3 Bullace Lane  
Dartford  
DA1 1BB

23 June 2023

## Statement of financial activities

### Incorporating the Income and Expenditure Account & Statement of Realised Gains and Losses

For the year ended 30 September 2022

	Notes	Unrestricted Funds Year ended 30-Sep-22 £	Restricted Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-21 £
<b>Income from:</b>					
Donations and legacies	3	28,686	-	<b>28,686</b>	20,438
Charitable activities	4	100,539	-	<b>100,539</b>	93,275
Investments	5	14	-	<b>14</b>	1,994
		<b>129,239</b>	-	<b>129,239</b>	115,707
<b>Expenditure on:</b>					
Charitable activities	6	134,512	-	<b>134,512</b>	96,656
		<b>134,512</b>	-	<b>134,512</b>	96,656
<b>Net income/(expenditure)</b>		<b>(5,273)</b>	-	<b>(5,273)</b>	19,051
<b>Reconciliation of funds</b>					
Funds brought forward	10 & 11	26,075	-	<b>26,075</b>	7,024
Funds carried forward	10 & 11	<b>20,802</b>	-	<b>20,802</b>	26,075

The notes on pages 12 to 20 form part of the financial statements.

**Balance sheet**

As at 30 September 2022

	Notes	£	Total Funds Year ended 30-Sep-22 £	Total Funds Year ended 30-Sep-21 £
<b>Current assets</b>				
Debtors and prepayments	8	2,500	-	
Cash at bank and in hand		24,224	31,006	
		<b>26,724</b>	<b>31,006</b>	
<b>Creditors</b>				
Amounts falling due within one year	9	(5,922)	(4,931)	
<b>Net current assets</b>			<b>20,802</b>	26,075
<b>Net assets</b>			<b>20,802</b>	26,075
<b>Funds of the charity</b>				
Unrestricted funds	10 & 11		<b>20,802</b>	26,075
			<b>20,802</b>	26,075

The notes on pages 12 to 20 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 30 September 2022, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 September 2022 under section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

They were approved and authorised for issue by the Board of Trustees on 19 June 2023 and signed on their behalf by:


**DR HUGH OSGOOD****CHAIR**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 2, and the Companies Act 2006.

The effect of any event relating to the year ended 30 September 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 30 September 2022 and the results for the year ended on that date.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Using the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing economic environment have had no material impact on this assessment.

#### Legal status

Churches in Communities International is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is St Paul's House, Edison Road, Bromley, BR2 0EP.

#### 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 and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 10 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## 1. Accounting policies (continued from previous page)

### Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities, including contract income and client fees, is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Interest is recorded when it is receivable.

### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 6 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

### Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised - there are currently no assets held over this amount.

### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values but are not held for investment purposes.

### Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

### Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

### Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**1. Accounting policies (continued from previous page)**

**Financial instruments**

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**Pensions**

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

**2. Comparative statement of financial activities**

		Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
	<b>Notes</b>			
<b>Income from:</b>				
Donations and legacies	3	20,438	-	20,438
Charitable activities	4	93,275	-	93,275
Investments	5	1,994	-	1,994
		<u>115,707</u>	<u>-</u>	<u>115,707</u>
<b>Expenditure on:</b>				
Charitable activities	6	96,656	-	96,656
		<u>96,656</u>	<u>-</u>	<u>96,656</u>
<b>Net income/(expenditure)</b>		19,051	-	19,051
<b>Reconciliation of funds</b>				
Funds brought forward	10 & 11	7,024	-	7,024
Funds carried forward	10 & 11	<u>26,075</u>	<u>-</u>	<u>26,075</u>

3. Income from donations and legacies

	<b>Unrestricted Funds Year ended 30-Sep-22 £</b>	<b>Restricted Funds Year ended 30-Sep-22 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
Donations	28,686	-	<b>28,686</b>
	<b>28,686</b>	<b>-</b>	<b>28,686</b>

	Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
Government grants	20,438	-	20,438
	20,438	-	20,438

4. Income from charitable activities

	<b>Unrestricted Funds Year ended 30-Sep-22 £</b>	<b>Restricted Funds Year ended 30-Sep-22 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
Provision of charitable services	100,539	-	<b>100,539</b>
	<b>100,539</b>	<b>-</b>	<b>100,539</b>

	Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
Provision of charitable services	93,275	-	93,275
	93,275	-	93,275

**5. Income from investments**

	<b>Unrestricted Funds Year ended 30-Sep-22 £</b>	<b>Restricted Funds Year ended 30-Sep-22 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
Bank interest	14	-	<b>14</b>
	<b>14</b>	<b>-</b>	<b>14</b>

	Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
Bank interest	2	-	2
Local cash	1,992	-	1,992
	<b>1,994</b>	<b>-</b>	<b>1,994</b>

6. Total expenditure

	<b>Unrestricted Funds Year ended 30-Sep-22 £</b>	<b>Restricted Funds Year ended 30-Sep-22 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
Salaries	81,336	-	<b>81,336</b>
Conference and training costs	20,375	-	<b>20,375</b>
Professional services and subscriptions	13,708	-	<b>13,708</b>
Premises	7,055	-	<b>7,055</b>
Administration	6,110	-	<b>6,110</b>
Travel	4,588	-	<b>4,588</b>
Governance	1,340	-	<b>1,340</b>
	<b>134,512</b>	<b>-</b>	<b>134,512</b>

	Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
Salaries	64,917	-	64,917
Conference and training costs	7,568	-	7,568
Professional services and subscriptions	15,281	-	15,281
Administration	6,914	-	6,914
Travel	1,165	-	1,165
Governance	811	-	811
	96,656	-	96,656

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of staff costs can be found in note 7.

Governance costs includes:

	<b>Total Funds Year ended 30-Sep-22 £</b>	Total Funds Year ended 30-Sep-21 £
Independent examination	<b>425</b>	425
Accounts preparation and other services	<b>915</b>	386
	<b>1,340</b>	811

## 7. Staff costs

	<b>Total Funds Year ended 30-Sep-22 £</b>	Total Funds Year ended 30-Sep-21 £
Gross salaries	<b>77,336</b>	62,669
Employer's NIC	<b>2,241</b>	916
Employer's pension	<b>1,759</b>	1,332
	<b>81,336</b>	64,917

The average headcount during the period was 3 persons (2021: 3 persons).

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

The total employee benefits paid to key management personnel during the year was £43,419 (2021: £43,183).

## 8. Debtors and prepayments

	<b>Total Funds Year ended 30-Sep-22 £</b>	Total Funds Year ended 30-Sep-21 £
Loan to member	<b>2,500</b>	-
	<b>2,500</b>	-

## 9. Creditors: amounts falling due within one year

	<b>Total Funds Year ended 30-Sep-22 £</b>	Total Funds Year ended 30-Sep-21 £
Accounts payable	<b>2,726</b>	-
Accruals	<b>1,340</b>	3,400
HMRC payable	<b>1,514</b>	1,259
Pension payable	<b>342</b>	272
	<b>5,922</b>	4,931

10. Analysis of charity funds

	<b>Funds brought forward Year ended 30-Sep-22 £</b>	<b>Income in the period Year ended 30-Sep-22 £</b>	<b>Expenditure in the period Year ended 30-Sep-22 £</b>	<b>Transfers between funds Year ended 30-Sep-22 £</b>	<b>Funds carried forward Year ended 30-Sep-22 £</b>
Unrestricted funds	26,075	129,239	(134,512)	-	<b>20,802</b>
	<b>26,075</b>	<b>129,239</b>	<b>(134,512)</b>	<b>-</b>	<b>20,802</b>

	Funds brought forward Year ended 30-Sep-21 £	Income in the period Year ended 30-Sep-21 £	Expenditure in the period Year ended 30-Sep-21 £	Transfers between funds Year ended 30-Sep-21 £	Funds carried forward Year ended 30-Sep-21 £
Unrestricted funds	7,024	115,707	(96,656)	-	26,075
	7,024	115,707	(96,656)	-	26,075

11. Analysis of net assets

	<b>Unrestricted Funds Year ended 30-Sep-22 £</b>	<b>Restricted Funds Year ended 30-Sep-22 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
Current assets	26,724	-	<b>26,724</b>
Current liabilities	(5,922)	-	<b>(5,922)</b>
	<b>20,802</b>	<b>-</b>	<b>20,802</b>

	Unrestricted Funds Year ended 30-Sep-21 £	Restricted Funds Year ended 30-Sep-21 £	Total Funds Year ended 30-Sep-21 £
Current assets	31,006	-	31,006
Current liabilities	(4,931)	-	(4,931)
	26,075	-	26,075

## 12. Trustee remuneration

During the year, one trustee, Rev Trevor Howard, received remuneration for his role leading the work of the charity, which is separate from his role as a trustee. This role includes working with National Co-ordinators as they develop the work of Church in Communities in their nations. Total remuneration for the year, including employer pension contributions came to £43,419 (2021: £43,183). This employment is permitted under clause 5.3.9 of the Articles of Association, and the trustee is absent from discussions around their employment and remuneration.

No members of the Board of Trustees received reimbursement of expenses for their role as a trustee (2021: £Nil).

## 13. Related party transactions

During the year payments totalling £11,277 were made to Charis Communications (registered charity no. 1119219) for a variety of services including rent, administrative support and communications support. Charis Communications shares two trustees, Rev Trevor Howard and Dr Hugh Osgood, with Churches in Communities International. These payments are permitted under clause 5.3.9 of the Articles of Association, and the other trustees are satisfied that the provision of these services is appropriate and in the best interests of the charity.



**CHURCHES IN COMMUNITIES INTERNATIONAL**

England & Wales - Charity number 1139043

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# Accounts

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Registered number: 07299802  
Charity number: 1139043

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)  
**UNAUDITED**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**HEDLEY DUNK LIMITED**

Chartered Accountants & Statutory Auditor  
Trinity House  
3 Bullace Lane  
Dartford  
Kent  
DA1 1BB

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

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**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>Trustees</b>	Dr H Osgood Rev C Collins Rev K Banful Rev N McLean Rev T Howard S J Woodcock
<b>Company registered number</b>	07299802
<b>Charity registered number</b>	1139043
<b>Registered office</b>	St Pauls House Edison Road Bromley Kent BR2 0EP
<b>Chair of Council</b>	Dr H Osgood
<b>Accountants</b>	Hedley Dunk Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The Trustees present their annual report together with the financial statements of the Company for the 1 October 2020 to 30 September 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charitable objects of Churches In Communities International are to:

- advance Christian faith
- relieve financial hardship; and
- to promote the efficiency and effectiveness of other charities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**Achievements and performance**

**a. Review of activities**

Over the accounting period (October 2020 to September 2021) CiC's activities were affected by the global pandemic. CiC's financial situation improved during the accounting period, so the Board was able to waive subscriptions for a number of members, upon request, whilst maintaining their status as full members.

CiC continued to respond internally to the pandemic by opting for video conferencing for all its Board, Council and ministers' meetings, offering Zoom-based support groups to church leaders, chaplains and leaders of ministries. Staff meetings and supervision also moved into an online space, with all staff working from home, with only essential visits to the office allowed. Some of this had already been planned as a phased move over three years, but was accelerated by the lockdowns imposed by the government.

Several key personnel on Council, Board and staff as well as ministers in CiC contracted covid-19, some were hospitalised and others had to shield/isolate. All of which affected CiC's operations in various ways. However, it is good to note again that no CiC ministers in the UK died of Covid-19 or related matters during the accounting period.

The effects of the virus on many communities continued from the previous year with varying levels of lockdowns affecting church openings. Access to rented premises continued to be denied, and the on-going challenges of the pandemic have been devastating and continued to reveal many inequalities starkly: not least of these are food, housing and data poverty. Racial inequality concerns continued to affect the majority of CiC's diaspora ministers and CiC continued to engage at national, regional and local levels in ecumenical and community-wide initiatives to raise awareness of race-based prejudice. It has been hard to discern the negative or positive impacts of Brexit on CiC's work, masked as so much is by the pandemic. In good news, a number of CiC ministers and their churches, ministries and networks as well as chaplains have been involved in multi-level and multi-agency work supporting the initiatives of local and regional governments, charities and communities.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Achievements and performance (continued)**

With remote home-based work solutions the work of CiC continued throughout the accounting period, and a growth in applications processing continued. CiC's National Ecumenical Officer, Rev'd Trevor Howard was remained part furloughed in September 2021 and moved to part-time work from October 2021. He was required to continue in his role as a Trustee. CiC participated in the CJRS for the final month of its operation in order to retain his position as a link to the expertise of the other denominations. Paul Garratt continued in his CEO role throughout the accounting period, and it was ratified as a permanent position.

During the accounting period work was carried out in the UK in line with the charitable objects, but work overseas was limited due to travel restrictions in place. However, CiC invited members to contribute to a fund set up to support the work of a member ministry in India providing vital aid for Christians in remote villages disproportionately impacted by Covid-19.

It was decided that the Annual Members' Meeting would continue to function as an on-line meeting. As in the previous accounting period the charity continued to increase the number of members in the UK that benefit from its accountability, accreditation, recognition and representation services. This growth has continued in a number of chaplaincy areas, including but not limited to prisons and detention centres, hospitals, care homes and hospices facilitated in large part through CiC's ongoing membership of the Free Churches Group. CiC's presence with chaplains in HM Armed Forces through its membership of the United Board for HMAF Chaplaincy continued to grow with four new applicants on a two-year track. CiC continued to play a fully engaged role at Board and Group level with the Free Churches Group through Rev Trevor Howard and through CiC's President, Rev'd Dr Hugh Osgood as Free Churches Moderator.

CiC also continued to engage ecumenically with Churches Together in England, again represented at Enabling Group by Rev Trevor Howard as CiC's National Ecumenical Officer. During this accounting period CiC also continued its role as a church member of Churches Together in Britain and Ireland, a key aspect of its representation of the work of the independent churches sector across the four nations. CiC has accredited ministers in all four nations of the UK.

CiC's ongoing engagement with the work of CTBI, CTE and the Free Churches was especially helpful for gathering, disseminating and promoting the regulations and guidelines, permissions and advices from government for CiC's ministers. CiC continued its regular e-communications with members and maintained dedicated pages on its website with key links and information throughout the lockdown periods.

It was of particular concern to CiC chaplains that prisoners have continued to face twenty-three hours per day locked in their cells, which increased strain on all. Christian literature distribution increased, with many chaplains writing services, Bible studies and praying for inmates.

Hospital and Hospice Chaplains continued to face huge challenges with death tolls, PPE regimes (and failures in that area by their employers/the government); staff and patients continue to need much more pastoral and spiritual care than before the first lockdown. The work of chaplains and their value to many institutions has increased along with the toll on their own wellbeing. CiC's Zoom groups and the Zoom and webinar options from the Free Churches have been instrumental in keeping ministers supported in the most trying of circumstances.

CiC has also maintained its presence on the Churches Forum for Inter Religious Relations, an initiative of CTBI, with Rev Trevor Howard also acting as the Free Churches President of the Christian Muslim Forum. Locally many CiC members engage with their local Churches Together forums, other evangelical churches and many local initiatives such as Street Pastors, Food Banks and Churches Against Poverty. These local initiatives, along with feeding programmes for the homeless have unfortunately remained essential throughout the accounting period and beyond the lockdowns.

CiC remains a corporate member of the Evangelical Alliance, with several of its ministers represented on their Council.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Achievements and performance (continued)**

CiC maintained a strong presence at key online and later in the accounting period on-site at key events and spent time supporting its Christian ministers both corporately and individually, and in so doing helped with the efficiency and effectiveness of the running of their charities.

During this accounting period Dr Hugh Osgood, the CiC President continued as the Free Churches Moderator and a President of Churches Together in England, he also became a member of the Council of the Evangelical Alliance.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Churches In Communities International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30th June 2020.

The principal object of the charity is the advancement of the Christian faith in all parts of the world, to offer relief from hardship and to promote the efficiency & effectiveness of other charities.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity is controlled by its Board of Trustees.

**d. Future developments**

The Trustees will continue to work hard to realise the vision of the charity, in particular building the number of churches, ministries and networks in direct membership for the purposes of accreditation and accountability as independent Christian organisations and their ministers.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Dr H Osgood**  
Date: 30 June 2022

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**Independent Examiner's Report to the Trustees of Churches In Communities International ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and 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 the Company's accounts 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)].

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.

Signed:



Jack Fryer ACA

Hedley Dunk Limited

Dated: 30 June 2022

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Government grants	3	20,438	20,438	12,859
Charitable activities	4	93,275	93,275	88,449
Investments	5	1,994	1,994	5
<b>Total income</b>		115,707	115,707	101,313
<b>Expenditure on:</b>				
Charitable activities	6	96,657	96,657	100,357
<b>Total expenditure</b>		96,657	96,657	100,357
<b>Net movement in funds</b>		19,050	19,050	956
<b>Reconciliation of funds:</b>				
Total funds brought forward		7,024	7,024	6,068
Net movement in funds		19,050	19,050	956
<b>Total funds carried forward</b>		26,074	26,074	7,024

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07299802**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2021**

	Note	2021 £	2020 £
<b>Current assets</b>			
Cash at bank and in hand	31,006	12,447	
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>	
	31,006	12,447	
Creditors: amounts falling due within one year	11 (4,931)	(5,423)	
	<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>	
<b>Net current assets</b>		26,075	7,024
<b>Total assets less current liabilities</b>		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		26,075	7,024
<b>Net assets excluding pension asset</b>		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
		26,075	7,024
<b>Total net assets</b>		<hr style="width: 50%; margin: 0 auto;"/> <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> <hr style="width: 50%; margin: 0 auto;"/>
		26,075	7,024
<b>Charity funds</b>			
Restricted funds	12	-	-
Unrestricted funds	12	26,075	7,024
		<hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/>
<b>Total funds</b>		<hr style="width: 50%; margin: 0 auto;"/> <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> <hr style="width: 50%; margin: 0 auto;"/>
		26,075	7,024

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
**Dr H Osgood**

Date: 30 June 2022

The notes on pages 9 to 17 form part of these financial statements.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**1. General information**

Churches in Communities International is a private limited company limited by guarantee and registered in England under company number 07299802. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Churches In Communities International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**2. Accounting policies (continued)**

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 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 Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**3. Income from government grants**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Government grants	20,438	20,438	12,859
Total 2020	12,859	12,859	

**4. Income from charitable activities**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Advancement of Christian faith	93,275	93,275	88,449
Total 2020	88,449	88,449	

**5. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest received	2	2	5
Investment income - local cash	1,992	1,992	-
	1,994	1,994	5
Total 2020	5	5	

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Advancement of Christian faith	96,657	96,657	100,357
	<u>96,657</u>	<u>96,657</u>	<u>100,357</u>
Total 2020	100,357	100,357	
	<u>100,357</u>	<u>100,357</u>	

**7. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Advancement of Christian faith	95,846	811	96,657	100,357
	<u>95,846</u>	<u>811</u>	<u>96,657</u>	<u>100,357</u>
Total 2020	99,448	909	100,357	
	<u>99,448</u>	<u>909</u>	<u>100,357</u>	

**Analysis of direct costs**

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	Total funds 2021 £	Total funds 2020 £
Staff costs	64,918	51,329
ID cards & production costs	-	123
Catering & conferences	7,568	15,304
Travel & accomodation	1,165	-
Subscriptions	1,663	1,029
Printing, postage and stationery	1,798	1,003
Computer and website costs	5,653	5,596
Legal and professional fees	1,710	10,080
Accountancy	6,255	11,414
Bank charges	115	151
Spare	2,151	59
Administrative fees	2,850	3,360
	<u>95,846</u>	<u>99,448</u>

**Analysis of support costs**

	Advancemen t of Christian 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy	811	811	909
	<u>811</u>	<u>811</u>	<u>909</u>
Total 2020	<u>909</u>	<u>909</u>	

**8. Independent examiner's remuneration**

	2021 £	2020 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	425	425
Fees payable to the Company's independent examiner in respect of: All other services not included above	386	484
	<u>386</u>	<u>484</u>

CHURCHES IN COMMUNITIES INTERNATIONAL  
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

9. Staff costs

	2021 £	2020 £
Wages and salaries	62,669	48,592
Social security costs	916	1,653
Contribution to defined contribution pension schemes	1,332	1,085
	<u>64,917</u>	<u>51,330</u>

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Staff	<u>3</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**10. Trustees' remuneration and expenses**

During the year, no trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the Company for his role as Executive Vice Chair of the Council. He has a lead role in the work of the Charity, including working with National Co-ordinators as they develop the work of Churches in Communities in their nations. The value of Trustees' remuneration and other benefits is broken down below.

	2021	2020
	£	£
Rev T Howard		
Remuneration	42,336	42,340
Pension contributions paid	847	1,085

During the year ended 30 September 2021, no Trustee expenses have been incurred (2020 - £NIL).

**11. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Other taxation and social security	1,259	925
Pension fund loan payable	272	211
Accruals and deferred income	3,400	4,287
	4,931	5,423
	4,931	5,423

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	31,006	31,006
Creditors due within one year	(4,931)	(4,931)
<b>Total</b>	26,075	26,075

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	12,447	12,447
Creditors due within one year	(5,423)	(5,423)
<b>Total</b>	7,024	7,024

**15. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,332 (2020 - £1,085). Contributions totalling £272 (2020 - £211 creditor) were receivable to the fund at the balance sheet date and are included in debtors.

**16. Related party transactions**

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 30 September 2021.

**CHURCHES IN COMMUNITIES INTERNATIONAL**

England & Wales - Charity number 1139043

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# Accounts

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**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**HEDLEY DUNK LIMITED**

Chartered Accountants & Statutory Auditor  
Trinity House  
3 Bullace Lane  
Dartford  
Kent  
DA1 1BB

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

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**CHURCHES IN COMMUNITIES INTERNATIONAL**

**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

<b>Trustees</b>	Dr H Osgood Rev C Collins Rev K Banful Rev N McLean Rev T Howard S J Woodcock
<b>Company registered number</b>	07299802
<b>Charity registered number</b>	1139043
<b>Registered office</b>	St Pauls House Edison Road Bromley Kent BR2 0EP
<b>Chair of Council</b>	Dr H Osgood
<b>Accountants</b>	Hedley Dunk Chartered Accountants Trinity House 3 Bullace Lane Dartford Kent DA1 1BB

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The Trustees present their annual report together with the financial statements of the Company for the year 1 October 2019 to 30 September 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **Objectives and activities**

#### **a. Policies and objectives**

The charitable objects of Churches In Communities International are to:

- advance Christian faith
- relieve financial hardship; and
- to promote the efficiency and effectiveness of other charities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### **Achievements and performance**

#### **a. Review of activities**

Over half of the accounting period (March to September 2020) CiC's activities were affected by the global pandemic. Prior to this, CiC's members had voted for an increase in subscriptions at its Annual Members' Meeting in November 2019. This came into place from 1st January 2020 for new members, voluntarily from that date for all members and mandated at the latest from their annual renewal of membership as it occurred through the year. CiC's financial situation improved during the accounting period, so the Board was able to waive subscriptions for a number of members, upon request, whilst maintaining their status as full members.

CiC responded internally to the pandemic by opting for video conferencing for all its Board, Council and ministers' meetings, offering Zoom-based support groups to church leaders, chaplains and leaders of ministries. Staff meetings and supervision also moved into an online space, with all staff working from home from March 2020, with only essential visits to the office allowed. Some of this had already been planned as a phased move over three years, but was accelerated by the lockdowns imposed by the government.

Several key personnel on Council, Board and staff as well as ministers in CiC contracted covid-19, some were hospitalised and others had to shield/isolate. All of which affected CiC's operations in various ways. However, it is good to note that no CiC ministers in the UK died of Covid-19 or related matters during the accounting period.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**Achievements and performance (continued)**

Nonetheless, the effects of the virus on many communities, lockdowns affecting church openings, access to rented premises being denied, let alone the expected challenges of a pandemic infection has been devastating and revealed many inequalities starkly: not least of these are food, housing and data poverty. Racial concerns with the rise of the BLM movement in the wake of George Floyd's death affected the majority of CiC's diaspora ministers and CiC was engaged at national, regional and local levels in ecumenical and community-wide initiatives to raise awareness of race-based prejudice. It has been hard to discern the negative or positive impacts of Brexit on CiC's work, masked as so much is by the pandemic.

With remote home-based work solutions the work of CiC continued throughout the lockdown periods, and a growth in applications processing continued. CiC's National Ecumenical Officer, Rev'd Trevor Howard was furloughed in March 2020 as some funding sources were unable to continue their commitments, but he was required to continue in his role as a Trustee and was later flexibly unfurloughed two days/week as cashflow and work demand allowed. CiC participated in the CJRS to retain his position as a link to the expertise of the other denominations. Paul Garratt was formally appointed to a CEO role at the beginning of the accounting period, having previously served in an acting capacity.

In the first half of the accounting period work was carried out in the UK and overseas in line with the charitable objects, but from March 2020 with travel restricted this work was carried out online. Notably, the charity continued to increase the number of members in the UK that benefit from its accountability, accreditation, recognition and representation services. This growth has continued in a number of chaplaincy areas, including but not limited to prisons and detention centres, hospitals, care homes and hospices facilitated in large part through CiC's ongoing membership of the Free Churches Group. CiC's presence with chaplains in HM Armed Forces through its membership of the United Board for HMAF Chaplaincy continued to grow with three new applicants on a two-year track. CiC continued to play a fully engaged role at Board and Group level with the Free Churches Group through Rev Trevor Howard and through CiC's President, Rev'd Dr Hugh Osgood as Free Churches Moderator.

CiC also continued to engage ecumenically with Churches Together in England, again represented at Enabling Group by Rev Trevor Howard as CiC's National Ecumenical Officer. During this accounting period CiC also continued its role as a church member of Churches Together in Britain and Ireland, a key aspect of its representation of the work of the independent churches sector across the four nations. CiC has accredited ministers in all four nations of the UK.

The work of CTBI, CTE and the Free Churches has been especially helpful for gathering, disseminating and promoting the regulations and guidelines, permissions and advices from government for CiC's ministers. CiC improved its regular communications with members and set up dedicated pages on its website with key links and information throughout the lockdown periods.

It was of particular concern to CiC chaplains that prisoners faced twenty-three hours per day locked in their cells, which increased strain on all. Christian literature distribution increased, with many chaplains writing services, Bible studies and praying for inmates.

Hospital and Hospice Chaplains faced huge challenges with death tolls, PPE regimes (and failures in that area by their employers/the government); staff and patients needed so much more pastoral and spiritual care than usual. The work of chaplains and their value to many institutions has increased along with the toll on their own wellbeing. CiC's Zoom groups and the Zoom and webinar options from the Free Churches have been instrumental in keeping ministers supported in the most trying of circumstances.

CiC has also maintained its presence on the Churches Forum for Inter Religious Relations, an initiative of CTBI, with Rev Trevor Howard also acting as the Free Churches President of the Christian Muslim Forum. Locally many CiC members engage with their local Churches Together forums, other evangelical churches and many local initiatives such as Street Pastors, Food Banks and Churches Against Poverty. These local initiatives, along with feeding programmes for the homeless became essential during the lockdowns.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**Achievements and performance (continued)**

CiC was pleased to support the Free Churches Commission on Social Cohesion and sees many of the lessons that come from this project as key to local churches and ministries being able to engage with local government forums and initiatives. Ministers in both rural and urban contexts have taken on key roles in the interface between both parties.

CiC remains a corporate member of the Evangelical Alliance, with several of its ministers represented on their Council.

CiC maintained a strong presence at key events and spent time supporting its Christian ministers both corporately and individually, and in so doing helped with the efficiency and effectiveness of the running of their charities.

During this accounting period Dr Hugh Osgood, the CiC President continued as the Free Churches Moderator and a President of Churches Together in England.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

Churches In Communities International is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 30th June 2020.

The principal object of the charity is the advancement of the Christian faith in all parts of the world, to offer relief from hardship and to promote the efficiency & effectiveness of other charities.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The charity is controlled by its Board of Trustees.

**d. Future developments**

The Trustees will continue to work hard to realise the vision of the charity, in particular building the number of churches, ministries and networks in direct membership for the purposes of accreditation and accountability as independent Christian organisations and their ministers.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 May 2021 and signed on their behalf by:

.....  
**Dr H Osgood**

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**Independent Examiner's Report to the Trustees of Churches In Communities International ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and 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 the Company's accounts 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.

Signed:

Dated: 28/05/2021

Jack Fryer

ACA

Hedley Dunk Limited  
Dartford

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Government grants	3	12,859	12,859	-
Charitable activities	4	88,449	88,449	92,789
Investments	5	5	5	9
		<u>101,313</u>	<u>101,313</u>	<u>92,798</u>
<b>Expenditure on:</b>				
Charitable activities	6	100,357	100,357	86,969
		<u>100,357</u>	<u>100,357</u>	<u>86,969</u>
		<u>956</u>	<u>956</u>	<u>5,829</u>
<b>Net movement in funds</b>				
<b>Reconciliation of funds:</b>				
Total funds brought forward		6,068	6,068	239
Net movement in funds		956	956	5,829
		<u>7,024</u>	<u>7,024</u>	<u>6,068</u>
<b>Total funds carried forward</b>				

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

**CHURCHES IN COMMUNITIES INTERNATIONAL**

**(A company limited by guarantee)**

**REGISTERED NUMBER: 07299802**

**BALANCE SHEET  
AS AT 30 SEPTEMBER 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	11	-	1,000
Cash at bank and in hand		12,447	9,525
		<u>12,447</u>	<u>10,525</u>
Creditors: amounts falling due within one year	12	(5,423)	(4,457)
		<u>7,024</u>	<u>6,068</u>
<b>Net current assets</b>		<u>7,024</u>	<u>6,068</u>
<b>Total assets less current liabilities</b>		<u>7,024</u>	<u>6,068</u>
<b>Net assets excluding pension asset</b>		<u>7,024</u>	<u>6,068</u>
<b>Total net assets</b>		<u><u>7,024</u></u>	<u><u>6,068</u></u>
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	7,024	6,068
		<u>7,024</u>	<u>6,068</u>
<b>Total funds</b>		<u><u>7,024</u></u>	<u><u>6,068</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 May 2021 and signed on their behalf by:

**Dr H Osgood**

The notes on pages 9 to 17 form part of these financial statements.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**1. General information**

Churches in Communities International is a private limited company limited by guarantee and registered in England under company number 07299802. The registered office is situated at St Paul's House, Edison Road, Bromley, Kent, BR2 0EP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Churches In Communities International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

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

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**2. Accounting policies (continued)**

**2.4 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.8 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 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 Company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from government grants**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Government grants	12,859	12,859	-
	<u>12,859</u>	<u>12,859</u>	<u>-</u>

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**4. Income from charitable activities**

	Unrestricted funds 2020 £	Total funds 2020 £
Advancement of Christian faith	88,449	88,449
	<u>88,449</u>	<u>88,449</u>
	Unrestricted funds 2019 £	Total funds 2019 £
Advancement of Christian faith	92,789	92,789
	<u>92,789</u>	<u>92,789</u>
	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest received	5	5
	<u>5</u>	<u>5</u>
	Unrestricted funds 2019 £	Total funds 2019 £
Bank interest received	9	9
	<u>9</u>	<u>9</u>

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2020 £	Total funds 2020 £
Advancement of Christian faith	100,357	100,357

	Unrestricted funds 2019 £	Total funds 2019 £
Advancement of Christian faith	86,969	86,969

**7. Analysis of expenditure by activities**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Advancement of Christian faith	99,448	909	100,357

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Advancement of Christian faith	86,115	854	86,969

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Advancement of Christian 2020 £	Total funds 2020 £
Staff costs	51,329	51,329
ID Cards and production	123	123
Catering and conferences	15,304	15,304
Subscriptions	1,029	1,029
Office costs	1,003	1,003
Computer, website and publicity costs	5,596	5,596
Contractor fees	10,080	10,080
Rent	11,414	11,414
Bank charges	151	151
Insurance	59	59
Administrative fee	3,360	3,360
	<u>99,448</u>	<u>99,448</u>

	Advancement of Christian 2019 £	Total funds 2019 £
Staff costs	48,257	48,257
ID Cards and production costs	158	158
Catering and conferences	2,006	2,006
Subscriptions	2,108	2,108
Office costs	680	680
Computer, website and publicity costs	5,586	5,586
Contractor Fees	12,795	12,795
Rent	10,004	10,004
Bank charges	149	149
Insurance	512	512
Gifts	500	500
Administrative fees	3,360	3,360
	<u>86,115</u>	<u>86,115</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Advancement of Christian 2020 £	Total funds 2020 £
Accountancy	909	909
	<u>909</u>	<u>909</u>

	Advancement of Christian 2019 £	Total funds 2019 £
Accountancy	854	854
	<u>854</u>	<u>854</u>

**8. Independent examiner's remuneration**

	2020 £	2019 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	425	400
Fees payable to the Company's independent examiner in respect of: All other services not included above	484	454
	<u>484</u>	<u>454</u>

**9. Staff costs**

	2020 £	2019 £
Wages and salaries	48,592	45,278
Social security costs	1,653	1,667
Contribution to defined contribution pension schemes	1,085	1,312
	<u>51,330</u>	<u>48,257</u>

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Staff	2	2
	<u>2</u>	<u>2</u>

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**9. Staff costs (continued)**

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no trustees has been paid remuneration for their role as a Trustee. One Trustee has been paid remuneration from an employment with the Company. He has a lead role in the work of the Charity, including working to represent the interests of Churches in Communities International across the four nations of the UK and in particular at a senior level amongst the other Christian denominations and with other faith groups. The value of Trustees' remuneration and other benefits is broken down below.

		2020 £	2019 £
Rev T Howard	Remuneration	42,340	42,284
	Pension contributions paid	1,085	1,312

During the year ended 30 September 2020, no Trustee expenses have been incurred (2019 - £NIL).

**11. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Other debtors	-	1,000
	-	1,000
	-	1,000

**12. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Other taxation and social security	925	940
Pension fund loan payable	211	139
Accruals and deferred income	4,287	3,378
	5,423	4,457
	5,423	4,457

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	6,068	101,313	(100,357)	7,024

**Statement of funds - prior year**

	Balance at 1 October 2018 £	Income £	Expenditure £	Balance at 30 September 2019 £
<b>Unrestricted funds</b>				
General Funds - all funds	239	92,798	(86,969)	6,068

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
General funds	6,068	101,313	(100,357)	7,024

**Summary of funds - prior year**

	Balance at 1 October 2018 £	Income £	Expenditure £	Balance at 30 September 2019 £
General funds	239	92,798	(86,969)	6,068

**CHURCHES IN COMMUNITIES INTERNATIONAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	12,447	12,447
Creditors due within one year	(5,423)	(5,423)
<b>Total</b>	7,024	7,024

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	10,525	10,525
Creditors due within one year	(4,457)	(4,457)
<b>Total</b>	6,068	6,068

**16. Pension commitments**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £1,085 (2019 - £1,087). Contributions totalling £211 (2019 - £139 creditor) were receivable to the fund at the balance sheet date and are included in debtors.

**17. Related party transactions**

Charis Communications is a connected company, with Dr H Osgood being a trustee of both charities.

Both companies operate out of the same premises which is leased from a third party. Charis Communications adopted the lease in January 2019, with Churches in Communities now paying Charis Communications monthly for their share of the rent and service charge. The total of these payments during the year amounted to £10,080.

Churches in Communities also make monthly payments of £280 to Charis Communications for communications support. This is represented by the £3,360 figure for administrative fees in the direct costs note.

Charis Communications pay a contribution towards T Howard salary as he carries out work for both charities, this year the contributions totalled £8,009.