

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)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

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**

Trustees	Dr H Osgood Rev C Collins Rev K Banful Rev N McLean Rev T Howard S J Woodcock
Company registered number	07299802
Charity registered number	1139043
Registered office	St Pauls House Edison Road Bromley Kent BR2 0EP
Chair of Council	Dr H Osgood
Accountants	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 £
Income from:				
Government grants	3	12,859	12,859	-
Charitable activities	4	88,449	88,449	92,789
Investments	5	5	5	9
Total income		<u>101,313</u>	<u>101,313</u>	<u>92,798</u>
Expenditure on:				
Charitable activities	6	100,357	100,357	86,969
Total expenditure		<u>100,357</u>	<u>100,357</u>	<u>86,969</u>
Net movement in funds		<u>956</u>	<u>956</u>	<u>5,829</u>
Reconciliation of funds:				
Total funds brought forward		6,068	6,068	239
Net movement in funds		956	956	5,829
Total funds carried forward		<u><u>7,024</u></u>	<u><u>7,024</u></u>	<u><u>6,068</u></u>

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 £
Current assets			
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)
Net current assets		<u>7,024</u>	<u>6,068</u>
Total assets less current liabilities		<u>7,024</u>	<u>6,068</u>
Net assets excluding pension asset		<u>7,024</u>	<u>6,068</u>
Total net assets		<u><u>7,024</u></u>	<u><u>6,068</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	7,024	6,068
Total funds		<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	-

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

	Unrestricted funds 2019 £	Total funds 2019 £
Advancement of Christian faith	92,789	92,789

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest received	5	5

	Unrestricted funds 2019 £	Total funds 2019 £
Bank interest received	9	9

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>

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 support costs

	Advancement of Christian 2020 £	Total funds 2020 £
Accountancy	909	909

	Advancement of Christian 2019 £	Total funds 2019 £
Accountancy	854	854

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

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
	51,330	48,257

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

	2020 No.	2019 No.
Staff	2	2

CHURCHES IN COMMUNITIES INTERNATIONAL
(A company limited by guarantee)

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

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 £
Due within one year		
Other debtors	-	1,000
	<u>-</u>	<u>1,000</u>
	<u><u>-</u></u>	<u><u>1,000</u></u>

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
	<u>5,423</u>	<u>4,457</u>
	<u><u>5,423</u></u>	<u><u>4,457</u></u>

CHURCHES IN COMMUNITIES INTERNATIONAL
(A company limited by guarantee)

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 October 2019 £	Income £	Expenditure £	Balance at 30 September 2020 £
Unrestricted funds				
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 £
Unrestricted funds				
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
(A company limited by guarantee)

**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)
Total	<u>7,024</u>	<u>7,024</u>

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)
Total	<u>6,068</u>	<u>6,068</u>

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.