



# **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

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	Total Funds
		<b>Year ended 30-Sep-23</b>	<b>Year ended 30-Sep-23</b>	<b>Year ended 30-Sep-23</b>	Year ended 30-Sep-22
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>-</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>-</b>	<b>121,615</b>	134,512
<b>Net income/(expenditure)</b>		<b>(7,997)</b>	<b>-</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>-</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>	<b>20,802</b>
<b>Net assets</b>			<b>12,805</b>	<b>20,802</b>
<b>Funds of the charity</b>				
Unrestricted funds	10 & 11		<b>12,805</b>	<b>20,802</b>
			<b>12,805</b>	<b>20,802</b>

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

	<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	-	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>

	<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	-	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>

	<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	-	14
	14	-	14



**6. Total expenditure**

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>Year ended 30-Sep-22</b>	<b>Year ended 30-Sep-22</b>	<b>Year ended 30-Sep-22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>134,512</b>	<b>-</b>	<b>134,512</b>

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

## 7. Staff costs

	<b>Total Funds Year ended 30-Sep-23 £</b>	<b>Total Funds Year ended 30-Sep-22 £</b>
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>	<b>Total Funds Year ended 30-Sep-22 £</b>
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>	<b>Total Funds Year ended 30-Sep-22 £</b>
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>

	<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)	-	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>

	<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	-	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.

