



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 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 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

		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 £
	Notes				
Income from:					
Donations and legacies	3	25,263	2,000	27,263	15,950
Charitable activities	4	128,022	-	128,022	97,500
Investments	5	256	-	256	168
		153,541	2,000	155,541	113,618
Expenditure on:					
Charitable activities	6	152,242	-	152,242	121,615
		152,242	-	152,242	121,615
Net income/(expenditure)					
		1,299	2,000	3,299	(7,997)
Reconciliation of funds					
Funds brought forward	10 & 11	12,805	-	12,805	20,802
Funds carried forward	10 & 11	14,104	2,000	16,104	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 £
Current assets				
Debtors and prepayments	8	8,623		8,834
Cash at bank and in hand		12,458		9,442
		21,081		18,276
Creditors				
Amounts falling due within one year	9	(4,977)		(5,471)
Net current assets			16,104	12,805
Net assets			16,104	12,805
Funds of the charity				
Restricted funds	10 & 11		2,000	-
Unrestricted funds	10 & 11		14,104	12,805
			16,104	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
	Notes	£	£	£
Income from:				
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
Expenditure on:				
Charitable activities	6	121,615	-	121,615
		<hr/> 121,615	<hr/> -	<hr/> 121,615
Net income/(expenditure)		<hr/> (7,997)	<hr/> -	<hr/> (7,997)
Reconciliation of funds				
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

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

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

4. Income from charitable activities

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

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

5. Income from investments

	Unrestricted Funds Year ended 30-Sep-24 £	Restricted Funds Year ended 30-Sep-24 £	Total Funds Year ended 30-Sep-24 £
Bank Interest Income	256	-	256
	256	-	256

	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

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

	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:

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

7. Staff costs

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

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

9. Creditors: amounts falling due within one year

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

10. Analysis of charity funds

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

Prison chaplains

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

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

11. Analysis of net assets

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

	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.

