

Colwall Community Church
Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31st December 2021

Registered Company Number: 07737315

Registered Charity Number: 1143657

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REPORT OF THE TRUSTEES

For the year ended 31st December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS) 102.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07737315 (England and Wales)

Registered Charity number

1143657

Registered address

Colwall Community Church
Walwyn Road
Colwall
MALVERN
WR13 6QG

Trustees

The following Directors and Trustees served during the year

Ms FM Ballard
Mr JS Lloyd
Mr R Smart
Mr R Kennell
Mr B Levings (resigned January 2021)

Banks

Santander
CAF Bank
Monmouthshire Building Society

Independent examiner

Luke Keegan
Chartered Management Accountant
Greendawn Accounting Limited
1A The Homend
Ledbury
Herefordshire
HR8 1BN

REPORT OF THE TRUSTEES (CONT)

1. Purposes of the Charity

The mission of the church is to bless and serve the people of the village of Colwall and specifically the purposes of the Charity are threefold;

- i) to advance the Christian faith in accordance with our statement of belief, primarily, but not exclusively, within the village of Colwall, Herefordshire, and the surrounding area;
- ii) to assist and support persons who are in conditions of need, hardship or distress or who are sick or in poor health;
- iii) to advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world providing they are not in conflict with (i) above.

2. Governance and Structure

Governing document

Colwall Community Church is a charitable, not for profit company limited by guarantee. It is a registered company under the Companies Act (Company Number : 07737315) and is a registered charity (Charity Number: 1143657).

The management of the charity is undertaken by the board of Trustees.

It is considered that the Trustees and any other person who could be understood to be "managers" in the activities and affairs of the church are deemed to be "fit and proper" persons under the terms of the Finance Act 2010. Trustee training is available as and when required/requested.

The Trustees are aware of the Charity Commission's guidance in respect of Public Benefit in their publication "The Advancement of Religion for Public Benefit" and have regard to it in their administration of the church.

Following the review of the Statement of Beliefs of the church which are contained in a Schedule to the Articles of Association and authorisation to formally amend them, referred to in last year's Annual Report, the changes were formally adopted and registered with Companies House and the Charity Commission in May 2020.

The church is affiliated to Salt & Light UK, a family of churches with a shared vision.

The spiritual and social outreach activities of the Church are led by a Leadership Team made up of three individuals:

Tom Jarratt
Roger & Katherine Kennell

Jon and Gillian Lloyd stood down from the Leadership Team at the end of 2020. Sarah Jarratt did not rejoin the Leadership Team following her sabbatical which ended at the same time. The Leadership Team is grateful to all three individuals for their years of dedicated service.

Claire Dobson resigned as church administrator with effect from October 2021.

With regard to the church, with the exception of paid hours undertaken by the administrator Claire Dobson who worked her regular 21 hours a week until her resignation, all activities and governance through the year under review were undertaken on a voluntary basis.

REPORT OF THE TRUSTEES (CONT)

The reports of previous years have made reference to the appointment of Alice Hill to run the Colwall Youth Project and that she took up her post on 16th December 2019. Her post is fully funded by BBC Children in Need. The Project is run by the church but managed by a Management Board under agreed terms of reference. The Project finances are kept entirely separate in a separate bank account, the funds of which are restricted.

Additional funds from other grant making organisations were received enabling the appointment of paid part-time assistant youth workers. The paid youth workers were supported by a number of volunteers.

Review of the Year's Activities

Worship and spiritual life

For the first 8 months or so of 2021, given the restrictions imposed as a result of the coronavirus pandemic, Sunday morning services continued to take place virtually via Zoom and were been well supported, settling at an average of 30 to 40 participants. There has been a regular time for children before the adult Sunday morning service, and an occasional all age service. Occasional services took place in person at the St James Anglican parish church. From September 2021 onwards, following the easing of lockdown, the Sunday morning services took place at the Silver Street site, with some use made of Walwyn Road. These services have been attended by approximately 25-40 people.

There have been regular virtual meetings of house groups and prayer groups. The Youth Church which was started by Tom and Sarah Jarratt at the end of 2020 has continued to meet in person on Sunday evenings.

Our building

Our Walwyn Road church building is maintained in good order. The use of the building changed dramatically due to Covid. Throughout the year from first lockdown the trustees have overseen ongoing assessment of government guidance and the development of procedures to ensure compliance. It was possible to have only occasional meetings. The Colwall Youth Project (CYP) team have continued to use the building as an administrative base and for some one to one support and delivery of activities

The Silver Street building has continued to be used by a local charity People in Motion as a space for sorting clothes and other donations for the refugees they support. This continued in 2021. Since then the building has been used by the church on Sunday mornings and also by the Youth Project.

Activities within the Community

The Youth Project has continued to flourish despite all the limitations imposed by Covid. By the end of the year the Project was actively supporting 70 young people through a combination of small groups and one to one contact and was making a real difference to their lives. The team and trustees have been active in pursuing funding to enable the Project to be sustained and to grow. In late 2021, in advance of the expiry of the funding for the Youth Project from Children in Need at the end of 2022 and given the burden placed on the church by the Youth project, the Leadership Team and Trustees decided to conduct a review of the Youth Project. That review is ongoing at the end of 2021.

3. Risk Assessment.

The Trustees recognise that in relation to 'Risk Assessment', risk is defined as 'the threat of any action or event which will adversely affect an organisation's ability to achieve its objectives and execute its strategies'. They also accept that the term 'risk' can include any circumstances that may, or do, have an adverse effect, and is wider than financial matters. 'Risks' relate not only to the negative consequences of a threat, but also to the impact of not taking advantage of opportunities.

REPORT OF THE TRUSTEES (CONT)

This year the real risks presented by Covid have been addressed professionally and all activities of the church and the Youth Project have been assessed before any activity has been able to take place and conducted subject to clear procedures. There was no case of Covid affecting staff, volunteers or participants in any activity.

The Trustees recognise that a practical Health and Safety Policy is required covering activities for both the church and its surround grounds to which the public have access. This is reviewed on a regular basis. An Accident Book is maintained.

The contents and the obligations of the Equality Act 2010 and the provisions of the General Data Protection Regulation are known and complied with to the best of the Trustees' ability.

The Trustees are aware of the church's responsibilities in respect of the Regulatory Reform (Fire Safety) Order 2005 in its requirement to carry out a fire assessment to identify any possible dangers and risks, to take action to minimise the risks and to create a plan to deal with any emergencies, and also to write up and keep a record of its findings and to review its assessment annually. These responsibilities are carried out by Freda Ballard on behalf of the Trustees. A full electrical inspection was carried out in 2020

There is a Safeguarding Policy in place in respect of children and vulnerable adults. Checks have been and are made with the Disclosure and Barring Service in respect of persons dealing regularly with young people and vulnerable adults. The Trustees' appointed officer for Safeguarding is Roger Kennell. Any safeguarding concerns have been dealt with promptly and professionally. Whilst it is impossible to eliminate all risks and their consequences, efforts are constantly made to minimise such occurrences.

4. Financial Statement

The Trustees wish to thank all those who have generously contributed to Colwall Community Church during this time.

All funding of the youth project (including the BBC Children in Need grant) is held in a separate restricted bank account. A new dual authority Youth Account was opened at CAF Bank.

The arrangement noted in the reports of previous years for management of the finances by Jon Lloyd as Finance Director and Joanna Worrall as part time paid Finance officer has worked well.

The finances of Colwall Community Church are in good order and with the continuing financial support of its members we are able to be positive as we look forward to life beyond Covid with regard to the church buildings and the church's mission to the local community..

5. Reserves Policy

The Trustees are aware of their continuing financial responsibilities in respect of Colwall Community Church and seek to maintain a minimum of three months average expenditure to be available to meet current liabilities and unexpected expenditure with remaining funds being held on safe interest bearing deposit accounts

At the end of the year the reserves held unrestricted cash balances of £33,820, which represented more than 6 months of 2021 expenditure.

REPORT OF THE TRUSTEES (CONT)

6. Future plans.

The Trustees together with church members will continue to pursue the purposes of the charity as stated in paragraph 1 at the beginning of this Report seeking to bring the Good News of Jesus Christ to the wider community through worship and action whilst at the same time looking at the facilities that are currently used for worship and community activity as the work and mission of the church continues to expand.

7. Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

Approved by the Trustees and signed on their behalf by Roger Kennell.



R Kennell

Date

28/9/2022

Independent Examiner's Report to the trustees of Colwall Community Church

I report on the accounts for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Luke Keegan, Chartered Management Accountant
1A The Homend
Ledbury
Herefordshire, HR8 1BN



Date: 29th September 2022 ,

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income					
Donations and legacies	3	72,167	144,302	216,470	127,709
Activities for Generating Funds	3	70	-	70	490
Charitable activities	3	-	3,314	3,314	1,498
Investments	3	5,158	-	5,158	973
Total Income		77,396	147,617	225,012	130,670
Expenditure					
Raising Funds	4	-	-	-	-
Charitable activities	4	4,745	75,167	79,912	58,644
Support Costs	4	34,541	96	34,637	32,135
Other	4	14,104	16,943	31,047	4,861
Total Expenditure		53,391	92,206	145,597	95,639
Transfers between funds		(7,075)	7,075	-	-
Net movement in funds		16,932	62,487	79,416	35,030
Reconciliation of funds:					
Total funds brought forward		274,788	205,085	479,874	444,843
Total funds carried forward		291,718	267,572	559,290	479,874

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

Balance sheet

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Fixed assets					
Tangible assets	7	453,677	197,202	650,879	650,879
Total fixed assets		453,677	197,202	650,879	650,879
Current assets					
Cash at bank and in hand	8	33,009	76,260	109,270	41,478
Total current assets		33,009	76,260	109,270	41,478
Creditors: amounts falling due within one year	9	944	891	1,835	2,483
Net current assets/(liabilities)		32,065	75,370	107,435	38,995
Total assets less current liabilities		485,742	272,572	758,314	689,874
Creditors: amounts falling due after one year	9	194,025	5,000	199,025	210,000
Total net assets or liabilities		291,717	267,572	559,289	479,874
Funds of the Charity					
Restricted income funds	10		267,572	267,572	205,085
Unrestricted funds	10	291,718		291,718	274,788
Total funds		291,718	267,572	559,290	479,874

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by



R Kennell (Chair)

Date

28/1/2022

11/11

2005/10/25

Notes to the Accounts

Note 1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Notes to the accounts (Note 2 cont)

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other types of support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost and have been revalued in 2018 on current market value.

The depreciation rates and methods used are disclosed in note 7

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

Note 3 Income

Analysis of income		Unrestricted funds	Restricted funds	2021 £	2020 £
Donations and legacies:	Donations and gifts, including gift aid	69,088	2,389	71,477	66,944
	General grants provided by government/other charities	1,739	141,784	143,524	60,765
	Other	1,340	129	1,470	-
	Total	72,167	144,302	216,470	127,709
Activities for Generating Funds:	Room Hire for Events	-	-	-	490
	Sales – Crafts & Magazines	70	-	70	-
	Event Fees and Expenses	-	-	-	-
	Total	70	-	70	490
Charitable Activities:	Youth Parental Contributions	-	2,951	2,951	345
	Youth Misc. Income	-	363	363	245
	Other	-	-	-	908
	Total	-	3,314	3,314	1,498
Income from investments:	Interest income	-	-	-	-
	Rental and leasing income	5,158	-	5,158	973
	Total	5,158	-	5,158	973
TOTAL INCOME		77,396	147,617	225,012	130,670

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

Note 4

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted funds	2021 £	2020 £
Expenditure on charitable activities	Mission Support	3000	77	3,077	2,970
	Local Mission Support	-	-	-	-
	Children's work	238	-	238	42
	Church Development	-	-	-	1,707
	Outreach (inc Alpha)	-	-	-	-
	Pastoral Support	-	-	-	25
	Pastoral Worker	-	-	-	8,694
	Playgroup	-	-	-	104
	Youth church	141	1,375	1,516	-
	Catering	171	195	366	82
	Pulpit Fees	-	-	-	200
	School Hire	442	-	442	1,100
	Church Social Events	-	-	-	109
	Devotional Service Materials	507	-	507	119
	Youth team cost	-	25,405	25,405	-
	Youth activities	-	6,433	6,433	-
	Youth summer project	-	1,085	1,085	-
	Youth large equipment	-	8,189	8,189	-
	Youth small equipment	-	967	967	-
	Youth worker	-	26,417	26,417	-
	Youth training	-	753	753	-
	Youth trips	-	558	558	-
	Youth expenses	-	3,125	3,125	-
	Youth group	-	-	-	42,126
	Community Hub	-	438	438	-
	Miscellaneous Donations	245	150	395	1,366
	Total	4,745	75,167	79,912	58,644
Support Costs	Property Maintenance	2,042	-	2,042	1,648
	Silver Street Maintenance	2,005	-	2,005	529
	Insurance	1,285	-	1,285	1,146
	Cleaning	1,854	-	1,854	1,579
	Conferences & Training	-	-	-	226
	Administration	11,140	-	11,140	14,417
	Administration costs	3,492	-	3,492	2,936
	Finance Officer	3,732	-	3,732	2,848
	AV Maintenance	79	-	79	302
	Communications & Publicity	-	-	-	367
	Leadership expenses	-	-	-	-
	Planning & Away Days	-	-	-	-
	Safety & Safeguarding	403	-	403	258
	Energy & Water	4,431	-	4,431	1,625
	Telecommunications	1,554	-	1,554	1,570
	Website & IT	302	-	302	143
	Affiliation Fees	1,492	-	1,492	1,809
	Bank Charges	192	96	288	120
	Governance	540	-	540	612
	Total	34,541	96	34,637	32,135

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2021

Other Resources used	Silver Street Development	7,382	3,828	11,210	-
	Feasibility Studies	105	13,115	13,220	-
	Mortgage Interest & Charges	6,497	-	6,497	4,157
	Repayment of Prior Year Income	120	-	120	704
	Total	14,104	16,943	31,047	4,861
Total Expenditure		53,391	92,206	145,597	95,640

Note 5 Governance

	2021	2020
	£	£
Governance		
Independent examiner's fees	540	540
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	72

Note 6 Paid employees

6.1 Staff Costs

	2021	2020
	£	£
Salaries and wages		
Pension costs (defined contribution pension plan)	68,322	59,216
	745	745
Total staff costs	69,068	59,962

There were 7 (2020: 8) employees in post during the year.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Note 7 Tangible fixed assets

7.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	650,879	-	-	-	650,879
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	650,879	-	-	-	650,879

7.2 Depreciation and impairments

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

7.3 Net book value

Net book value at the beginning of the year	650,879	-	-	-	650,879
Net book value at the end of the year	650,879	-	-	-	650,879

Basis for Depreciation

Freehold Land and Buildings Nil depreciation

Note 8 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank and on hand	109,270	41,478
Total	109,270	41,478

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2021 £	2020 £	2021 £	2020 £
Taxation and social security	864	1,255	-	-
Mortgage	-	-	194,025	200,000
Other creditors	971	-	5,000	10,000
Total	1,835	1,255	199,025	210,000

Note 10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Type	Purpose	Fund balances brought forward £	Income £	Expenses £	Other Gains/ Losses £	Transfers £	Fund balances carried forward £
Silver Street	R	New Property	187,264	29,818	(16,943)	-	3,609	203,747
Youth Work	R	Youth Work	17,822	115,463	(73,300)	-	3,028	63,013
Church Youth	R	Church Youth	-	2,336	(1,525)	-	-	811
Community Hub	R	Community	-	-	(438)	-	438	-
General	U	General Fund	274,789	77,396	(53,391)	-	(7,075)	291,718
Total Funds as per balance sheet			479,875	225,012	(145,597)	-	-	559,200

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type	Purpose	Fund balances brought forward £	Income £	Expenses £	Other Gains/ Losses £	Transfers £	Fund balances carried forward £
Silver Street	R	New Property	168,163	1,680	(1,197)	-	18,638	187,264
Youth Work	R	Youth Work	713	61,457	(42,126)	-	2,222	17,822
General	U	General Fund	275,968	(67,553)	(52,317)	-	(16,415)	274,789
Total Funds as per balance sheet			444,844	130,670	(95,640)	-	-	479,875

10.3 Reasons for transfers between funds

		£
Between general fund and New Property fund	Net funding of repayment and feasibility studies of loans from general funds	3,609
Between general fund and Youth Work fund	Repayment of Employment Costs	3,028
Between general fund and Community Hub	To cover costs incurred prior to receipt of income in 2022	438

Note 11 Funding Commitments

The company has a mortgage with Reliance Bank Limited of £200,000. As security for this mortgage there are charges held against two buildings, Colwall Community Church and Laboratory Cottage. The carrying asset value of these properties is £453,676.

Note 12 Transactions with trustees and related parties

12.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

12.2 Trustees' expenses

No expenses have been paid to Trustees in the fulfilment of their duties. No expenses have been incurred for travel in 2021 (2020: Nil)

Note 13 Company Limited by Guarantee

The company is limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it winding up, such an amount as may be required, not exceeding £10.

Note 14 General Information

Colwall Community Church, is a private company, limited by guarantee, incorporated in England and Wales, registered number 07737315. The registered address is Colwall Community Church, Walwyn Road, Colwall, Malvern, WR13 6QG