

Colwall Community Church
Report of the Trustees and Unaudited Financial Statements
For the Year Ended 31st December 2023

Registered Company Number: 07737315

Registered Charity Number: 1143657

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REPORT OF THE TRUSTEES

For the year ended 31st December 2023

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 2023. 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
Mrs V Eames

Mr PJ Williamson was appointed 1st February 2024

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.

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

The spiritual and social outreach activities of the Church have, since October 2022 been led by a Leadership Team made up of four individuals:

Peter and Anne Williamson

David and Mary Jarratt

With regard to the church, with the exception of some paid hours undertaken by an administrator, all activities and governance through the year under review were undertaken on a voluntary basis.

Review of the Year's Activities

Worship and spiritual life

The church has continued to meet for Sunday worship at Walwyn Road Street building. These services have been attended by approximately 20-40 people.

There have been regular meetings of house groups and prayer groups.

REPORT OF THE TRUSTEES (CONT)

Activities within the Community

Colwall Youth Project has continued to thrive and provides a valuable service to its young people and their families. The review of CYP by the Church leadership begun at the end of 2021 and referred to in last year's report concluded that the church did not have the capacity to sustain the management of this growing project and the church invited CYP to look at becoming an independent self governing organisation. CYP was able to attract a very capable and enthusiastic group of trustees and successfully applied for registration as an ICO in October 2022. Structures and agreements (including for CYP to continue to use church premises) were put in place between the church, CYP and the project funders to facilitate an orderly transition and CYP became fully independent from 1st November 2023. The Project finances have at all times been kept entirely separate in a separate bank account, the funds of which are restricted. Until 31st October 2023 funds were held and managed by the Church and were transferred to CYP on that date. This is reflected in the accounts.

The Village Playgroup has continued to use the church building.

The church has supported and built a relationship with the Community Hub established in the village and until Easter and from the beginning of October offered a weekly hot meal and warm space, organised by an enthusiastic band of volunteers. Numbers attending grew steadily and this will continue into 2024. During spring and summer many of those who came to the lunches came together for a monthly tea

Our building

Our Walwyn Road church building is maintained in good order. 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 been used by the Youth Project.

The church, in conjunction with CYP, has continued to explore options to develop our facilities to meet the changing and growing needs

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.

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 detailed independent Fire Safety Review and Report was undertaken during the year. A full electrical inspection was carried out in 2020.

REPORT OF THE TRUSTEES (CONT)

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. Maechelle Bowring was appointed as the New Safeguarding officer and completed an appropriate training course. Alice Hill who leads CYP and is safeguarding lead for the youth project has been available to advise the Trustees on safeguarding issues. 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 is held in a separate restricted bank account.

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 reduction in the size of the church fellowship does present a challenge for the longer term. However 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 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 £44,001, which represented more than 6 months of 2023 expenditure.

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



P Williamson

Date

13/09/2024

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

I report on the accounts for the year ended 31 December 2023 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:

13/09/2024 

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

Recommended categories by activity	Notes	Unrestricted funds	Restricted funds	2023	2022
		£	£	£	£
Income					
Donations and legacies	3	31,619	100,450	132,069	162,027
Activities for Generating Funds	3	4,920	-	4,920	130
Charitable activities	3	2,427	4,160	6,587	5,045
Investments	3	5,562	163	5,725	5,213
Total Income		44,528	104,773	149,301	172,415
Expenditure					
Raising Funds	4	-	-	-	-
Charitable activities	4	1,811	160,404	162,215	95,622
Support Costs	4	28,529	2,401	30,930	35,970
Other	4	8,859	16,108	24,967	13,394
Total Expenditure		39,199	178,914	218,112	144,986
Transfers between funds		(1,393)	1,393	-	-
Net movement in funds		3,936	(72,747)	(68,811)	27,429
Reconciliation of funds:					
Total funds brought forward		312,897	273,822	586,719	559,290
Total funds carried forward		316,833	201,075	517,908	586,719

Colwall Community Church, registered number 07737315
For the Year Ended 31st December 2023

Balance sheet

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
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	44,001	3,874	47,875	127,777
Total current assets		44,001	3,874	47,875	127,777
Creditors: amounts falling due within one year	9	199	-	199	2,196
Net current assets/(liabilities)		43,802	3,874	47,676	125,581
Total assets less current liabilities		497,479	201,076	698,555	776,460
Creditors: amounts falling due after one year	9	180,648	-	180,648	189,742
Total net assets or liabilities		316,833	201,075	517,908	586,718
Funds of the Charity					
Restricted income funds	10		201,075	201,075	273,822
Unrestricted funds	10	316,833		316,833	312,897
Total funds		316,833	201,075	517,908	586,719

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

A handwritten signature in black ink, appearing to read 'P. Williamson', written in a cursive style.

P Williamson

Date

13/09/2024

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.

Note 3 Income

Analysis of income		Unrestricted funds	Restricted funds	2023 £	2022 £
Donations and legacies:	Donations and gifts, including gift aid	28,482	2,621	31,103	60,623
	Legacies	-	-	-	8,000
	General grants provided by government/other charities	-	96,822	96,822	86,187
	Other	3,137	1,007	4,144	7,217
	Total	31,619	100,450	132,069	162,027
Activities for Generating Funds:	Room Hire for Events	70	-	70	130
	Sales – Crafts & Magazines	350	-	350	-
	Other	4,500	-	4,500	-
	Total	4,920	-	4,920	130
Charitable Activities:	Youth Parental Contributions	-	1,269	1,269	2,810
	Youth Misc. Income	-	2,891	2,891	206
	Other	2,427	-	2,427	2,030
	Total	2,427	4,160	6,587	5,045
Income from investments:	Interest income	14	163	177	71
	Rental and leasing income	5,548	-	5,548	5,141
	Total	5,562	163	5,725	5,213
TOTAL INCOME		44,528	104,773	149,301	172,415

Note 4

Expenditure		Unrestricted funds	Restricted funds	2023	2022
Analysis of expenditure				£	£
Expenditure on charitable activities	Mission Support	1,500	-	1,500	3,400
	Children's work	-	-	-	-
	Church Development	-	-	-	600
	Youth church	-	-	-	2,450
	Catering	6	-	6	-
	School Hire	-	-	-	442
	Pulpit Fees	10	-	10	-
	Devotional Service Materials	266	-	266	399
	Youth team cost	-	57,289	57,289	28,186
	Youth activities	-	11,796	11,796	8,567
	Youth summer project	-	-	-	6,106
	Youth large equipment	-	10,198	10,198	9,702
	Youth small equipment	-	4,295	4,295	2,243
	Youth worker	-	31,106	31,106	30,608
	Youth training	-	828	828	504
	Grant to Colwall Youth Project	-	43,150	43,150	-
	S4L Skills for Life	-	891	891	-
	Keep Warm Fund	-	461	461	-
	Community Hub	-	390	390	303
	Miscellaneous Donations	29	-	29	2,554
	Total	1,811	160,404	162,215	95,622
Support Costs	Property Maintenance	6,505	-	6,505	1,159
	Silver Street Maintenance	-	-	-	778
	Insurance	1,524	2,341	3,866	1,425
	Cleaning	1,166	-	1,166	1,497
	Conferences & Training	-	-	-	24
	Administration	2,829	-	2,829	4,376
	Administration costs	5,464	-	5,464	8,228
	Finance Officer	3,141	-	3,141	4,020
	AV Maintenance	272	-	272	567
	Leadership Expenses	5	-	5	-
	Planning & Away Days	-	-	-	267
	Safety & Safeguarding	571	-	571	145
	Energy & Water	4,822	-	4,822	10,020
	Telecommunications	1,049	-	1,049	1,899
	Website & IT	150	-	150	195
	Affiliation Fees	912	-	912	572
	Bank Charges	120	60	180	260
	Governance	-	-	-	540
	Total	28,529	2,401	30,930	35,970
Other Resources used	Silver Street Development	-	11,656	11,656	235
	Feasibility Studies	-	4,452	4,452	3,555
	Mortgage Interest & Charges	8,859	-	8,859	9,604
	Total	8,859	16,106	24,967	13,394

Total Expenditure	39,199	178,914	218,112	144,986
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Note 5 Governance

	2023	2022
	£	£
Governance		
Independent examiner's fees	540	540
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 6 Paid employees

6.1 Staff Costs

	2023	2022
	£	£
Salaries and wages	86,089	68,035
Pension costs (defined contribution pension plan)	1,610	1,220
Total staff costs	87,699	69,255

There were 7 (2022: 7) 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

	2023 £	2022 £
Cash at bank and on hand	47,875	127,777
Total	47,875	127,777

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2023 £	2022 £	2023 £	2022 £
Taxation and social security	79	907	-	-
Mortgage	-	-	180,648	189,742
Accruals and Deferred Income	-	809	-	-
Other creditors	120	480	-	-
Total	199	2,196	180,648	189,742

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	205,913	9,396	(16,108)	-	-	199,201
Youth Work	R	Youth Work	65,624	94,937	(161,955)	-	1,393	-
Church Youth	R	Church Youth	-	-	-	-	-	-
Community Hub	R	Community	2,285	440	(851)	-	-	1,874
Ukraine Refugees	R	Ukraine Refugees	-	-	-	-	-	-
General	U	General Fund	304,897	44,528	(39,199)	-	(1,393)	308,833
Roy Eames	D	Roy Eames Legacy	8,000	-	-	-	-	8,000
Total Funds as per balance sheet			586,719	149,301	(218,112)	-	-	517,908

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	203,747	600	(3,434)	-	5,000	205,913
Youth Work	R	Youth Work	63,013	88,607	(85,997)	-	-	65,264
Church Youth	R	Church Youth	811	830	(2,150)	-	509	-
Community Hub	R	Community Hub	-	2,588	(303)	-	-	2,285
Ukraine Refugees	R	Ukraine Refugees	-	1,743	(2,113)	-	370	-
General	U	General Fund	291,719	70,047	(50,989)	-	(5,879)	304,897
Roy Eames	D	Legacy	-	8,000	-	-	-	8,000
Total Funds as per balance sheet			559,290	172,415	(144,986)	-	-	586,719

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

Expenses of £5 (2022: Nil) have been paid to Trustees in the fulfilment of their duties. No expenses have been incurred for travel in 2023 (2022: 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