

# TAKING GROUND

England & Wales · Charity number 1150029

## Details

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**Other names** SALT & LIGHT NORTH EAST

**Status** Registered

**Legal form** Charitable company

**Company number** [08295067](#)

**Registered** 2012-12-04

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Oakwood Centre  
1 Cleasby Way  
Durham Lane Industrial Park  
Eaglescliffe  
Stockton-On-Tees  
TS16 0RD

**Phone** 01642781919

**Email** [paul.bale@tvchurch.org.uk](mailto:paul.bale@tvchurch.org.uk)

**Website** [WWW.TAKINGGROUND.ORG.UK](http://WWW.TAKINGGROUND.ORG.UK)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE FOR THE PUBLIC BENEFIT AND ARE RESTRICTED TO THE FOLLOWING: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN THE NORTH EAST OF ENGLAND AND SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

**Activities:** The furtherance of the Christian faith.

## Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£117,809	£115,830	-	-
2024-08-31	£107,988	£153,742	-	-
2023-08-31	£144,333	£181,847	-	-
2022-08-31	£162,528	£140,716	-	-
2021-08-31	£152,439	£122,365	-	-
2020-08-31	£145,352	£128,578	-	-

## Trustees

Name	Role	Appointed
<b>NEIL STEPHEN STRIKE</b>	Chair	2012-12-03
Dr Neville Wright		2019-07-12
JEREMY GOULDING		2012-12-03
MARTIN ANDREW DUNKLEY		2012-12-03
Matthew Stuart Biddlecombe		2019-07-12
Steven Anthony McFarlane		2019-07-12

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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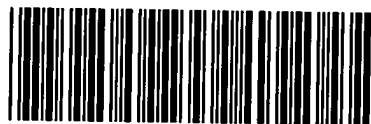
# TAKING GROUND



## TAKING GROUND

### ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025

SATURDAY



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23/05/2026

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COMPANIES HOUSE

*Taking Ground, The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton on Tees, TS16 0RD*

*Email: [contact@takingground.org.uk](mailto:contact@takingground.org.uk) tel: 01642 781919*

*Website: [www.takingground.org.uk](http://www.takingground.org.uk)*

*Company number: 08295067*

*Registered Charity No: 1150029*

## **TAKING GROUND**

### **ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2025**

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**TAKING GROUND****TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)  
for the year ended 31st August 2025**

The trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st August 2025 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

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 documents.

**Reference and Administration Details**

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 08295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, TS16 0RD

Bankers: HSBC, 136 High Street, Stockton-on-Tees, TS18 1LR

Independent Examiner: Anne Cowley FCA, Baines Jewitt Limited, Spitfire House, 19 Falcon Court, Preston Farm Industrial Estate, Stockton-on-Tees, TS18 3TU

**Trustees and Directors**

The trustees of the charity are the directors for the purposes of charity law. The trustees and officers who served during the year and since the year end were as follows:

Martin Dunkley  
Matthew Biddlecombe  
Steven McFarlane  
Neville Wright  
Neil Strike  
Jeremy Goulding

Company Secretary – David Marley

**Objectives and Activities**

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the charity is the provision of religious education and ministry.

In planning the activities of the charity, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The charity's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

## **Achievements and performance**

Taking Ground is a family of seven churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Easingwold Community Church and Collective Church York.

The Taking Ground family has provided support to the activities in any of the individual churches within the Taking Ground family.

Specifically, Taking Ground has provided both financial support and practical advice to the activities of the School of Applied Theology (SAT) and Taking Ground Music.

School of Applied Theology (SAT) - Taking Ground has continued to run SAT during the year providing biblical training and thinking for today's world. SAT had over fifty students, with a diverse range of ages from seventeen to over seventy-year-olds.

Taking Ground Music – This is a group of singers and musicians from within the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

Taking Ground Academy (TGA) is a 12-month internship to equip church leaders in ministry, theology and leadership skills. The Charity launched TGA over the last 12 months, and the charity has seen the first cohort of students trained and equipped in leadership and theology.

## **Financial review**

### **Financial Summary**

The overall income for the year was £117,809 compared to £107,988 in the previous year.

The overall expenditure for the year was £115,830 compared to £153,742 in the previous year. This reduction was because the previous year's figure included the transfer of £37,199 to York Collective Church who had set up their own bank account.

The net position for the year was a surplus of £1,979 compared to a deficit of £45,754 in the previous year.

### **Major risks facing the Charity**

- A reduction or withdrawal of gift aid if government policy changes.
- Significant drop in tithes and gifts; and
- Significant unforeseen expenditure, likely to be related to property.

### **Risk Management**

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk.

The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security.

We also use a variety of people from either within our partner TVCC or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

### Cash Reserves Policy

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to 3 months of its annual expenditure. Based on 2024/25 level of expenditure reserves should be a minimum of £28,957 and at the end of the financial year they were £58,320. At the end of the previous financial year the balance of reserves was £56,341

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle.

It takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the charity's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees are also in the process of starting 2 church plants which might involve significant financial support. The charity is also considering employment of 2 or 3 members of staff for the church plants, the bible school and also an operations manager, and for these reasons, the Trustees aim to increase free cash reserves in line with the expected increased annual expenditure.

The reserves policy will be reviewed by the Trustees every 12 months.

### Plans for future periods

Taking Ground is hoping to expand the training academy called Taking Ground Academy over the next academic year with the potential to employ someone to oversee it and to increase the number of students. The purpose of the Taking Ground Academy continued to be to strengthen the network of churches by developing and training future leaders.

Taking Ground is currently in the process of planting 2 new churches in Consett and Northallerton.

### Structure, Governance and Management

#### Governing Document

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charity guarantee to contribute amounts not exceeding £1 to the assets of the charity in the event of winding up.

#### Appointment of Trustees/Directors

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charity in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles. The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

#### Decision making and management

The Trustees meet quarterly to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

**Related parties and collaborations**

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches in addition to the churches and charities that join together to form Taking Ground.

**Three13 Training and Enterprise Limited**

Three13 Training and Enterprise Limited is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. Three13 Training and Enterprise Limited is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with Three13 Training and Enterprise Limited.

**The Message Trust**

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up a North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

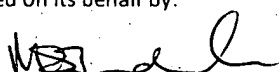
**Junction 42**

Junction 42 works in prisons and communities across north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 20 May 2026

Signed on its behalf by:



Matthew Biddlecombe – Director and Trustee

**TAKING GROUND****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES  
for the year ended 31st August 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2025 which are set out on pages 6 to 14.

**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').

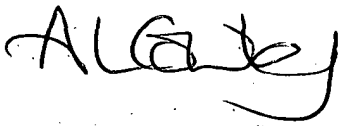
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.



**Mrs A L Cowley FCA**  
**Baines Jewitt Limited**  
**Chartered Accountants**  
**Spitfire House**  
**19 Falcon Court**  
**Preston Farm Industrial Estate**  
**STOCKTON ON TEES**  
**TS18 3TU**

**20 May 2026**

**TAKING GROUND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(including an income and expenditure account)  
**for the year ended 31st August 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income from:</b>							
Donations and legacies	3	48,155	-	48,155	43,393	3,152	46,545
Charitable activities	4	69,654	-	69,654	61,070	-	61,070
Other trading activities	5	-	-	-	373	-	373
<b>Total incoming resources</b>		<b>117,809</b>	<b>-</b>	<b>117,809</b>	<b>104,836</b>	<b>3,152</b>	<b>107,988</b>
<b>Expenditure on:</b>							
Charitable activities	6	115,830	-	115,830	116,543	37,199	153,742
<b>Total expenditure</b>		<b>115,830</b>	<b>-</b>	<b>115,830</b>	<b>116,543</b>	<b>37,199</b>	<b>153,742</b>
<b>Net income/(expenditure)</b>		<b>1,979</b>	<b>-</b>	<b>1,979</b>	<b>(11,707)</b>	<b>(34,047)</b>	<b>(45,754)</b>
<b>Net movement in funds</b>	7	<b>1,979</b>	<b>-</b>	<b>1,979</b>	<b>(11,707)</b>	<b>(34,047)</b>	<b>(45,754)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	16	56,341	-	56,341	68,048	34,047	102,095
<b>Total funds carried forward</b>		<b>58,320</b>	<b>-</b>	<b>58,320</b>	<b>56,341</b>	<b>-</b>	<b>56,341</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements

## TAKINGGROUND

BALANCE SHEET  
As at 31st August 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Debtors falling due within one year	13	2,231	2,448
Cash at bank and in hand		69,794	62,371
<b>Total current assets</b>		72,025	64,819
<b>Liabilities</b>			
Creditors falling due within one year	14	13,705	8,478
<b>Net current assets</b>		58,320	56,341
<b>Total assets less current liabilities</b>		58,320	56,341
<b>Total net assets</b>	16	58,320	56,341
<b>The funds of the charity</b>			
Restricted income funds	16	-	-
Unrestricted income funds	16	58,320	56,341
<b>Total charity funds</b>		58,320	56,341

For the year ended 31st August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 and the directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These financial statements were approved by the board of directors and authorised for issue on:

20/05/2026

and are signed on their behalf by:



Matthew Biddlecombe - Director and Trustee

Company Number: 08295067

The notes on pages 8 to 14 form part of these financial statements

**TAKING GROUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31st August 2025**

**1. Accounting Policies**

Taking Ground is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found on the Trustees Annual Report.

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the charity's governing documents, Charities Act 2011, Companies Act 2006, Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

**b) Going Concern**

The trustees are confident that the charity can continue as a going concern for a period of at least 12 months from the date of approval of these financial statements.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements

**c) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds.
- any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of the date:

- on which the charity is aware that Probate has been granted.
- the estate has been finalised, and notification has been made by the Executors to the Trust that a distribution will be made.
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the Executors intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

**d) Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**f) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities include the cost of running the church, café and associated projects.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**g) Tangible Fixed Assets**

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

- Equipment (costing over £5,000) - Fixed amount per annum based on estimated useful economic life of 3 years at purchase.
- Equipment (costing less than £5,000) - Written off in year of acquisition.

**h) Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**i) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Creditors and Provisions**

Creditors and provisions 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.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Financial Instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**l) Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The trustees do not believe there to be judgements or estimates that would be considered critical to the financial statements.

**2. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3. Income from donations & legacies**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£	£	£	£
Donations from Individuals	21,135	-	21,135	20,693	2,464	23,157
Gift Aid on Donations from Individuals	4,748	-	4,748	4,763	688	5,451
Donations & Grants from Organisations (Unconditional)	22,272	-	22,272	17,937	-	17,937
	<u>48,155</u>	<u>-</u>	<u>48,155</u>	<u>43,393</u>	<u>3,152</u>	<u>46,545</u>

**4. Income earned from charitable activities**

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	£	£	£	£
Course Fees	12,937	-	12,937	8,229	-	8,229
Music Sales	1,499	-	1,499	102	-	102
Performance related grants & donations	54,938	-	54,938	52,699	-	52,699
Other Income	280	-	280	40	-	40
	<u>69,654</u>	<u>-</u>	<u>69,654</u>	<u>61,070</u>	<u>-</u>	<u>61,070</u>

**5. Income earned from other trading activity**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Other Income	-	-	-	373	-	373

**6. Analysis of expenditure on charitable activities**

	Unrestricted Funds Ministry Work 2025 £	Unrestricted Funds Education & Training 2025 £	Unrestricted Funds Total 2025 £	Restricted Funds Church Establishment 2025 £	Restricted Funds Total 2025 £	Total 2025 £
Buildings Costs	3,828	85	3,913	-	-	3,913
Other Direct Costs	99,381	7,262	106,643	-	-	106,643
Overheads	4,668	576	5,244	-	-	5,244
Missions / Gifts	30	-	30	-	-	30
	107,907	7,923	115,830	-	-	115,830

	Unrestricted Funds Ministry Work 2024 £	Unrestricted Funds Education & Training 2024 £	Unrestricted Funds Total 2024 £	Restricted Funds Church Establishment 2024 £	Restricted Funds Total 2024 £	Total 2024 £
Buildings Costs	71	172	243	-	-	243
Other Direct Costs	101,537	5,516	107,053	-	-	107,053
Overheads	6,836	338	7,174	133	133	7,307
Missions / Gifts	1,528	-	1,528	37,066	37,066	38,594
Depreciation	545	-	545	-	-	545
	110,517	6,026	116,543	37,199	37,199	153,742

**7. Net income/(expenditure) for the year**

*This is stated after charging:*

	2025 £	2024 £
Depreciation	-	545
Independent Examiner's Fees	1,973	2,080

**8. Analysis of Staff Costs and Trustee Remuneration, expenses and related transactions****Trustee remuneration**

During the year, the trustees received remuneration from the charity as permitted by the Memorandum and Articles of Association and expenses as follows.

Fees paid to trustees in the year amounted to:	2025	2024
	£	£
<b>Martin Dunkley</b>	45,996	45,537
	<u>45,996</u>	<u>45,537</u>

Expenses paid to trustees and their family members in the year amounted to:	2025	2024
	£	£
	5,974	8,050

Expenses reimbursed covered IT Equipment, Travel & Subsistence and Music production & distribution  
Two trustees and three family members received reimbursements.

Donations to the charity from trustees, family members & key management staff:	2025	2024
	£	£
	8,540	8,290

## 9. Staff numbers

Taking Ground does not have any employees.

## 10. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Taking Ground and Tees Valley Community Church, a charity that operates in the Tees Valley area.

Details of transactions during the year and balances at the year-end date are as follows:

	2025	2024
	£	£
Expenditure:		
Contributions to Tees Valley Community Church for employees on its payroll	6,294	3,322
Included in debtors:		
Owed by Taking Ground	2,765	-
Fees paid to wife of one of the trustees (Martin Dunkley) amounted to:	2025	2024
	£	£
<b>Lynda Dunkley</b>	21,612	21,395
	<u>21,612</u>	<u>21,395</u>

## 11. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12. Tangible Fixed Assets**

	IT Equipment £	Total £
Cost as at 01.09.24	1,379	1,379
Cost as at 31.08.2025	1,379	1,379
Depreciation as at 01.09.2024	1,379	1,379
Depreciation as at 31.08.2025	1,379	1,379
Net book value as at 01.09.2024	-	-
Net book value as at 31.08.2025	-	-

**13. Debtors falling due within one year**

	2025 £	2024 £
Accrued Income	2,231	2,431
Other Debtors	-	17
	2,231	2,448

**14. Creditors falling due within one year**

	2025 £	2024 £
Trade Creditors	2,684	625
Deferred Income	6,276	5,866
Accrued Costs	1,980	1,987
Other Creditors	2,765	-
	13,705	8,478

Deferred Income relates to course fees for 2025-26 received in 2024-25

Movement in Deferred Income

	£
Balance as at 01.09.2024	5,866
Movement in year	410
Balance as at 31.08.2025	6,276

**15. Analysis of net assets between funds**

	General £	Restricted £	Total £
Cash at bank and in hand	69,794	-	69,794
Other net current assets/(liabilities)	(11,474)	-	(11,474)
Total	58,320	-	58,320

**16. Analysis of charitable funds**

	Opening Balance 2025 £	Incoming Resources 2025 £	Resources Expended 2025 £	Transfers 2025 £	Closing Balance 2025 £
General Fund	56,341	117,809	(115,830)	-	58,320
<b>Total Funds</b>	<b>56,341</b>	<b>117,809</b>	<b>(115,830)</b>	<b>-</b>	<b>58,320</b>

	Opening Balance 2024 £	Incoming Resources 2024 £	Resources Expended 2024 £	Transfers 2024 £	Closing Balance 2024 £
General Fund	68,048	104,836	(116,543)	-	56,341
<u>Restricted Funds</u>					
Collective Church York	34,047	3,152	(37,199)	-	-
<b>Total Funds</b>	<b>102,095</b>	<b>107,988</b>	<b>(153,742)</b>	<b>-</b>	<b>56,341</b>

**Name of fund****Description, nature and purposes of the fund**

General Fund

The 'free reserves' are after allowing for all designated funds.

**2024 only**

Collective Church York

The restricted funds were for the setting up of a new church in York.

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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## **TAKING GROUND**

### **Annual Report and Unaudited Financial Statements for the year ended 31st August 2024**

*Taking Ground, The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton on Tees, TS16 0RD*

*Email: [contact@takingground.org.uk](mailto:contact@takingground.org.uk) tel: 01642 781919*

*Website : [www.takingground.org.uk](http://www.takingground.org.uk)*

*Company number: 08295067 Registered Charity No: 1150029*

**TAKING GROUND**  
**ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1150029

Company number: 08295067

Accounts – 31st August 2024

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## TAKING GROUND

### TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) for the year ended 31st August 2024

The trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2024 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

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 documents, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland, published in October 2019.

#### **Reference and Administration Details**

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 08295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees, Teesside, TS16 0RD

Bankers: HSBC 136 High Street, Stockton-on-Tees TS18 1LR

Independent Examiners: Anne Cowley FCA, Baines Jewitt Limited, Spitfire House, 19 Falcon Court, Preston Farm Industrial Estate, Stockton-on-Tees TS18 3TU

#### **Trustees and Directors**

The Trustees of the charitable company are the directors for the purposes of charity law. The trustees and officers who served during the year and since the year end were as follows:

Martin Dunkley  
Matthew Biddlecombe  
Steven McFarlane  
Neville Wright  
Neil Strike  
Jeremy Goulding

Company Secretary – David Marley

#### **Objectives and Activities**

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the Charity is the provision of religious education and ministry.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charitable company's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

## **Achievements and performance**

Taking Ground is a family of seven churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Easingwold Community Church and Collective Church York.

The Taking Ground family has provided support to the activities in any of the individual churches within the Taking Ground family.

Specifically, Taking Ground has provided both financial support and practical advice to the activities of the School of Applied Theology (SAT) and Taking Ground Music.

School of Applied Theology (SAT) - Taking Ground has continued to run SAT during the year providing biblical training and thinking for today's world. SAT had over fifty students, with a diverse range of ages from seventeen to over seventy-year-olds.

Taking Ground Music – This is a group of singers and musicians from within the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

## **Financial review**

### **Financial Summary**

The overall income for the year was £107,988 compared to £144,333 in the previous year. The reduction in income was due to the Collective Church York operating its own bank account from the start of the financial year. The biggest source of income was from performance related grants and donations and totalled £52,699.

The overall expenditure for the year was £153,742 compared to £181,847 in the previous year. The reduction in expenditure was due to the Collective Church York operating its own bank account from the start of the financial year. The biggest element of expenditure was for staff and totalled £76,254.

The net position for the year was a deficit of £45,754 compared to a deficit of £37,514 in the previous year.

### **Major risks facing the Charity**

- High inflation and increase in core costs due to high inflation and energy costs.
- A reduction or withdrawal of gift aid if government policy changes.
- Significant drop in tithes and gifts; and
- Significant unforeseen expenditure, likely to be related to property.

### **Risk Management**

The Trustees have a duty to identify and review the risks which the Charity is exposed to. To enable the Trustees to manage risks we have systems of internal control to protect and mitigate against any reasonably foreseeable risk.

The control systems include:

- Annual forecasting and budgeting setting, approved by the Trustees.
- Regular Trustee meetings where financial reports are reviewed.
- Risk assessments.
- Delegation of duties.

We regularly review the main risks faced by the Charity and the main risks that have been identified are finance, safeguarding, health and safety, building maintenance and security.

We also use a variety of people from either within our partner TVCC or external third parties to provide advice and guidance on the relevant areas of risk. We use people with expertise in the different areas of risk to provide specialist and expert advice.

We believe that the internal financial controls comply with the relevant Charity Commission guidance.

### Cash Reserves Policy

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to 3 months of its annual expenditure. Based on 2023/24 level of expenditure reserves should be a minimum of £38,436 and at the end of the financial year they were £56,341. At the end of the previous financial year the balance of reserves was £102,095.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle.

It takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the Church's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees are also considering the establishment of future church plants which involves significant financial support, plus employment of 1 or 2 members of staff. For this reason, the Trustees aim to increase free cash reserves modestly in the short to medium term.

The reserves policy will be reviewed by the Trustees every 12 months.

### **Plans for future periods**

Taking Ground is about to launch a new training academy called Taking Ground Academy in the next academic year. This is to strengthen the network of churches by developing and training future leaders.

Taking Ground is currently considering whether to plant any new churches to build and grow the network. Across the North East of England, we are currently assessing various locations for viability for future church plants.

## **Structure, Governance and Management**

### Governing Document

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

### Appointment of Trustees/Directors

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles. The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

### Decision making and management

The Trustees meet bi-monthly to discuss finances, strategic and operational issues and the Trustees have responsibility for all legal decision making.

**Related parties and collaborations**

In pursuit of its objectives, the Charity supports and collaborates with a number of other charitable organisations and local churches in addition to the churches and charities that join together to form Taking Ground.

**Three13 Training and Enterprise Limited (formerly known as TVCP)**

Three13 Training and Enterprise Limited is a local charity that works on a variety of projects, mainly working with people from socially deprived backgrounds, providing training and job opportunities to help people gain employment. Three13 Training and Enterprise Limited is a close partner of the Charity, and we have been working together to see people's lives and prospects changed, providing formal training and individual mentoring for the learners working with Three13 Training and Enterprise Limited.

**The Message Trust**

The Message Trust is a Christian charity working to improve the lives of young people in the UK and beyond through work in schools, prisons and communities. Working in partnership with churches and other organisations, The Message Trust is in contact with around 100,000 young people each year. The Message Trust have set up a North East hub based in our centre, and we are working in partnership to help people from the most socially deprived areas of the Tees Valley. We work closely with The Message Trust to run a Community Grocers to provide affordable food to local communities and also to run Eden Projects, which are aimed at bringing transformation to local communities.

**Junction 42**

Junction 42 works in prisons and communities across north east England and central Scotland, supporting people throughout the journey of custody and rehabilitation. Their vision is to see the lives of offenders and their communities visibly transformed through support, empowerment and opportunity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 20 MAY..... 2025

Signed on its behalf by: 

Matthew Biddlecombe - Trustee and Director

**TAKING GROUND**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**for the year ended 31st August 2024**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2024 which are set out on pages 6 to 13.

**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.



**Mrs A Cowley FCA**  
**Baines Jewitt Limited**  
**Chartered Accountants**  
**Spitfire House**  
**19 Falcon Court**  
**Preston Farm Industrial Estate**  
**STOCKTON ON TEES**  
**TS18 3TU**

**21 May 2025**

## TAKING GROUND

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including an income and expenditure account)  
**for the year ended 31st August 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 Restated £	Restricted Funds 2023 Restated £	Total Funds 2023 Restated £
<b>Income from:</b>							
Donations and legacies	3	43,393	3,152	46,545	49,209	40,835	90,044
Charitable activities	4	61,070	-	61,070	52,238	-	52,238
Other trading activities	5	373	-	373	2,051	-	2,051
<b>Total incoming resources</b>		<b>104,836</b>	<b>3,152</b>	<b>107,988</b>	<b>103,498</b>	<b>40,835</b>	<b>144,333</b>
<b>Expenditure on:</b>							
Charitable activities	6	116,543	37,199	153,742	128,835	53,012	181,847
<b>Total expenditure</b>		<b>116,543</b>	<b>37,199</b>	<b>153,742</b>	<b>128,835</b>	<b>53,012</b>	<b>181,847</b>
<b>Net income/(expenditure)</b>		<b>(11,707)</b>	<b>(34,047)</b>	<b>(45,754)</b>	<b>(25,337)</b>	<b>(12,177)</b>	<b>(37,514)</b>
<b>Net movement in funds</b>	7	<b>(11,707)</b>	<b>(34,047)</b>	<b>(45,754)</b>	<b>(25,337)</b>	<b>(12,177)</b>	<b>(37,514)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward	16	68,048	34,047	102,095	93,385	46,224	139,609
<b>Total funds carried forward</b>		<b>56,341</b>	<b>-</b>	<b>56,341</b>	<b>68,048</b>	<b>34,047</b>	<b>102,095</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements

**TAKING GROUND**  
**BALANCE SHEET**  
**As of 31st August 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	-	545
<b>Total fixed assets</b>		<u>-</u>	<u>545</u>
<b>Current assets</b>			
Debtors falling due within one year	13	2,448	7,984
Cash at bank and in hand		62,371	117,910
<b>Total current assets</b>		<u>64,819</u>	<u>125,894</u>
<b>Liabilities</b>			
Creditors falling due within one year	14	8,478	24,344
<b>Net current assets</b>		<u>56,341</u>	<u>101,550</u>
<b>Total assets less current liabilities</b>		56,341	102,095
<b>Total net assets</b>	16	<u>56,341</u>	<u>102,095</u>
<b>The funds of the charity</b>			
Restricted income funds	16	-	34,047
Unrestricted income funds	16	56,341	68,048
<b>Total charity funds</b>		<u>56,341</u>	<u>102,095</u>

For the year ended 31st August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on 20 May 2025 and are signed on their behalf by:



Matthew Biddlecombe - Director and Trustee

The notes on pages 8 to 13 form part of these financial statements

**TAKING GROUND**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31st August 2024**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

**b) Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds.
- any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of the date:

- on which the charity is aware that Probate has been granted.
- the estate has been finalised, and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the Executors intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**d) Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**g) Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities include the cost of running the church, café and associated projects.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Tangible Fixed Assets**

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

- Equipment (costing over £5,000) - Fixed amount per annum based on useful economic life at purchase.
- Equipment (costing less than £5,000) - Written off in year of acquisition.

**i) Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**j) Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**k) Creditors and Provisions**

Creditors and provisions 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.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**l) Grants**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

**2. Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**3. Income from donations & legacies**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023 Restated	Restricted Funds 2023 Restated	Total Funds 2023 Restated
	£	£	£	£	£	£
Donations, Legacies, Gifts & Grants	43,393	3,152	46,545	49,209	40,835	90,044

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

**4. Income earned from charitable activities**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023 Restated	Restricted Funds 2023 Restated	Total Funds 2023 Restated
	£	£	£	£	£	£
Course Fees	8,229	-	8,229	8,625	-	8,625
Music Sales	102	-	102	4,037	-	4,037
Performance related grants & donations	52,699	-	52,699	39,576	-	39,576
Other Income	40	-	40	-	-	-
	61,070	-	61,070	52,238	-	52,238

**5. Income earned from other trading activity**

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	£	£	£	£	£	£
Other Income	373	-	373	2,051	-	2,051

**6. Analysis of expenditure on charitable activities**

	Unrestricted Funds Ministry Work 2024	Unrestricted Funds Education & Training 2024	Unrestricted Funds Total 2024	Restricted Funds Church Establishment 2024	Restricted Funds Total 2024	Total 2024
	£	£	£	£	£	£
Buildings Costs	71	172	243	-	-	243
Other Direct Costs	101,537	5,516	107,053	-	-	107,053
Overheads	6,836	338	7,174	133	133	7,307
Missions / Gifts	1,528	-	1,528	37,066	37,066	38,594
Depreciation	545	-	545	-	-	545
	110,517	6,026	116,543	37,199	37,199	153,742

	Unrestricted Funds Ministry Work 2023 Restated £	Unrestricted Funds Education & Training 2023 Restated £	Unrestricted Funds Total 2023 Restated £	Restricted Funds Church Establishment 2023 Restated £	Restricted Funds Total 2023 Restated £	Total 2023 Restated £
Buildings Costs	590	-	590	5,925	5,925	6,515
Other Direct Costs	96,574	7,614	104,188	41,151	41,151	145,339
Overheads	5,001	636	5,637	3,905	3,905	9,542
Missions / Gifts	17,960	-	17,960	1,430	1,430	19,390
Depreciation	460	-	460	601	601	1,061
	120,585	8,250	128,835	53,012	53,012	181,847

#### 7. Net income/(expenditure) for the year

*This stated after charging:*

	2024 £	2023 £
Depreciation	545	1,061
Independent Examiner Fees	2,080	2,000

#### 8. Analysis of Staff Costs and Trustee Remuneration, expenses and related transactions

##### Trustee remuneration

During the year, the trustees received remuneration from the charity as permitted by the Memorandum and Articles of Association and expenses as follows.

	2024 £	2023 £
<b>Martin &amp; Lynda Dunkley</b>		
Fees paid to trustees and their family members in the year amounted to:	66,932	65,105
	66,932	65,105

	2024 £	2023 £
Expenses paid to trustees and their family members in the year amounted to:	8,050	3,885

Expenses reimbursed covered IT Equipment, Other Equipment, Travel & Subsistence and Food for events. Three trustees and two family members received reimbursements.

	2024 £	2023 £
Donations to the charity from trustees, family members & key management staff:	8,290	12,278

## 9. Staff numbers

Taking Ground does not have any employees.

## 10. Related Party Transactions

Martin Dunkley, Matthew Biddlecombe and Steven Mcfarlane are trustees of both Taking Ground and Tees Valley Community Church, a charitable company that operates in the Tees Valley area.

Details of transactions during the year and balances at the year-end date are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Expenditure:		
Contributions to Tees Valley Community Church for employees on its payroll	3,322	38,348
Included in debtors:		
Owed by Taking Ground	-	754
Included in creditors:		
Owed to Taking Ground	-	15,083

## 11. Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## 12. Tangible Fixed Assets

	<b>IT</b>	<b>Total</b>
	<b>Equipment</b>	
	<b>£</b>	<b>£</b>
Cost as at 01.09.23	2,374	2,374
Additions in year	-	-
Disposals in year	(995)	(995)
Cost as at 31.08.2024	<u>1,379</u>	<u>1,379</u>
Depreciation as at 01.09.2023	1,829	1,829
Disposals in year	(995)	(995)
Charge for year	545	545
Depreciation as at 31.08.2024	<u>1,379</u>	<u>1,379</u>
Net book value as at 01.09.2023	545	545
Net book value as at 31.08.2024	-	-

**13. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	-	957
Accrued Income	2,431	6,273
Other debtors	17	754
	<u>2,448</u>	<u>7,984</u>

**14. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	625	1,343
Income in advance	5,866	5,556
Accrued Costs	1,987	2,362
Other creditors	-	15,083
	<u>8,478</u>	<u>24,344</u>

**15. Analysis of net assets between funds**

	<b>General</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	-	-	-
Cash at bank and in hand	56,348	6,023	62,371
Other net current assets/(liabilities)	(7)	(6,023)	(6,030)
Total	<u>56,341</u>	<u>-</u>	<u>56,341</u>

**16. Analysis of charitable funds**

	<b>Opening</b>	<b>Incoming</b>	<b>Resources</b>		<b>Closing</b>
	<b>Balance</b>	<b>Resources</b>	<b>Expended</b>	<b>Transfers</b>	<b>Balance</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	68,048	104,836	(116,543)	-	56,341
<u>Restricted Funds</u>					
Collective Church York	34,047	3,152	(37,199)	-	-
	<u>102,095</u>	<u>107,988</u>	<u>(153,742)</u>	<u>-</u>	<u>56,341</u>

	<b>Opening</b>	<b>Incoming</b>	<b>Resources</b>		<b>Closing</b>
	<b>Balance</b>	<b>Resources</b>	<b>Expended</b>	<b>Transfers</b>	<b>Balance</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	93,385	103,498	(128,835)	-	68,048
<u>Restricted Funds</u>					
Collective Church York	46,224	40,835	(53,012)	-	34,047
	<u>139,609</u>	<u>144,333</u>	<u>(181,847)</u>	<u>-</u>	<u>102,095</u>

**Name of fund**

General Fund

Collective Church York

**Description, nature and purposes of the fund**

The 'free reserves' are after allowing for all designated funds.

The restricted funds are for the setting up of a new church in York.

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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## **TAKING GROUND**

**Accounts – 31st August 2023**

## **TAKING GROUND**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1150029

Company number: 8295067

Accounts – 31st August 2023

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- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-13. Notes to the Accounts

## TAKING GROUND

### REPORT OF THE TRUSTEES for the year ended 31st August 2023

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2023 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

#### Reference and Administration Details

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 8295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,  
TS16 0RD

#### Trustees and Directors

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

Martin Dunkley	Neville Wright
Neil Strike	Jeremy Goulding
Matt Biddlecombe	
Steve McFarlane	

Company Secretary: Dave Marley

#### Objectives and Activities

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the Charity is the provision of religious education and ministry.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charitable company's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

#### Achievements and Performance

Taking Ground is a family of seven churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Easingwold Community Church and Collective Church York.

The Taking Ground family has provided financial support to the training activities within any of the individual churches within the Taking Ground family.

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2023 (Continued)****Achievements and Performance (continued)**

Specifically Taking Ground has provided both financial support and practical advice to the activities of Three13 Training and Enterprise Limited (formerly known as TVCP) and the Academy of Ministry and Leadership (AML).

**SAT** - Taking Ground has continued to run the School of Applied Theology (SAT) continued during the year providing biblical training and thinking for today's world. SAT had over fifty students, with a diverse range of ages from seventeen to over seventy-year-olds.

**Taking Ground Music** - Taking Ground Music is a group of singers and musicians from with the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

**Financial Review**

Total income for the year was £144,333 compared to £162,528 last year.

Total expenditure for the year was £181,847 compared to £140,716 last year. £15,000 of the increase in expenditure was for a refund of funding to Tees Valley Community Church given during the Covid lockdown period but not used. There was also a new cost of £7,000 for the production of CDs by the Taking Ground Music ministry.

Total funds at the end of the year were £102,095 compared to £139,609 last year. Most of the decrease in funds relates to the additional costs mentioned above.

There were £34,047 restricted funds at the end of the year compared to £46,224 last year.

**Reserves Policy**

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to 3 months of its annual expenditure.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable, and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the Church's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees are also considering the establishment of future church plants which involves significant financial support, plus employment of 1 or 2 members of staff. For this reason, the Trustees aim to increase free cash reserves modestly in the short to medium term.

The reserves policy will be reviewed by the Trustees every 12 months.

**Structure, Governance and Management****Governing Document**

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**REPORT OF THE TRUSTEES**  
**for the year ended 31st August 2023 (Continued)**

**Structure, Governance and Management (Continued)**

**Appointment of Trustees**

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 1st May 2024

M S Biddlecombe

Signed on its behalf by:

.....

M Biddlecombe - Director and Trustee

Eaglescliffe

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2023.

**Responsibilities and Basis of Report**

As the charity's trustees (and also the directors of the company 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 charity'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:

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.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

7th May 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31st August 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Income from:</b>					
Donations	3	88,785	40,835	129,620	158,736
Charitable activities	4	12,662	-	12,662	3,585
Other income	5	2,051	-	2,051	207
<b>Total incoming resources</b>		<u>103,498</u>	<u>40,835</u>	<u>144,333</u>	<u>162,528</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>128,835</u>	<u>53,012</u>	<u>181,847</u>	<u>140,716</u>
<b>Total expenditure</b>		<u>128,835</u>	<u>53,012</u>	<u>181,847</u>	<u>140,716</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(25,337)	(12,177)	(37,514)	21,812
<b>Transfer between funds</b>	17	-	-	-	-
<b>Net movement in funds</b>		(25,337)	(12,177)	(37,514)	21,812
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>93,385</u>	<u>46,224</u>	<u>139,609</u>	<u>117,797</u>
<b>Total funds carried forward</b>		<u>£68,048</u>	<u>£34,047</u>	<u>£102,095</u>	<u>£139,609</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

**TAKING GROUND**

6.

**BALANCE SHEET  
as at 31st August 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	545	1,606
<b>Total fixed assets</b>		<u>545</u>	<u>1,606</u>
<b>Current assets</b>			
Debtors	13	7,984	6,913
Cash at bank and in hand		<u>117,910</u>	<u>148,382</u>
<b>Total current assets</b>		125,894	155,295
<b>Liabilities</b>			
Creditors falling due within one year	14	<u>24,344</u>	<u>17,292</u>
<b>Net current assets</b>		<u>101,550</u>	<u>138,003</u>
<b>Total assets less current liabilities</b>		102,095	139,609
<b>Total net assets</b>	16	<u>£102,095</u>	<u>£139,609</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	34,047	46,224
Unrestricted income funds	17	<u>68,048</u>	<u>93,385</u>
<b>Total charity funds</b>		<u>£102,095</u>	<u>£139,609</u>

For the year ended 31st August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 1st May 2024 and are signed on their behalf by:

M S Biddlecombe

.....  
M Biddlecombe - Director and Trustee

The notes on pages 7 to 13 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st August 2023**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Donated Services and Facilities**

In accordance with the Charity SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of – provision of religious education and ministries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £5,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

<b>Asset Category</b>	<b>Annual Rate</b>
Freehold property and improvements	Nil
Equipment	Over estimated useful life at purchase

h) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Grants**

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probably that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

**3. Income from donations**

	2023	2022
	£	£
Gifts, donations and grants	129,620	158,736
	<u>£129,620</u>	<u>£158,736</u>

Of the £129,620 received in 2023 (2022: £158,736) £40,835 was restricted funds (2022: £63,730) and £88,785 (2022: £95,006) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	2023	2022
	£	£
Music sales	4,037	-
Course fees	8,625	3,585
	<u>£12,662</u>	<u>£3,585</u>

Of the £12,662 received in 2023 (2022: £3,585) £Nil was restricted funds (2022: £Nil) and £12,662 (2022: £3,585) unrestricted funds

**5. Other income**

	2023	2022
	£	£
Other income	2,051	207
	<u>£2,051</u>	<u>£207</u>

Of the £2,051 received in 2023 (2022: £207) £Nil was restricted funds (2022: £Nil) and £2,051 (2022: £207) unrestricted funds

**6. Net income/(expenditure) for the year**

	Ministry work £	Education and Training £	Church Establishment £	2023 Total £	2022 Total £
Wages and salaries	73,577	-	35,876	109,453	101,987
Travel and subsistence	9,370	350	1,449	11,169	10,764
Missions	17,960	1,725	1,430	21,115	6,152
Equipment	-	1,313	73	1,386	241
Consumables, materials and resources	11,771	2,051	2,605	16,427	7,225
Building costs	291	-	27	318	265
Rent, rates and power	300	-	5,925	6,225	5,365
Printing, postage and stationery	1,145	2,075	141	3,361	1,084
Telephone and IT	1,886	588	1,766	4,240	2,572
Fees and services	3,558	100	3,033	6,691	4,038
Finance charges	266	48	87	401	429
Depreciation	460	-	601	1,061	594
<b>Total</b>	<u>£120,584</u>	<u>£8,250</u>	<u>£53,013</u>	<u>£181,847</u>	<u>£140,716</u>

Of the £181,847 expenditure in 2023 (2022: £140,716), £128,835 was charged to unrestricted funds (2022: £94,702) and £53,012 to restricted funds (2022: £46,014).

The 2022 figures have been restated as expense categories have been changed.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

**7. Net income/(expenditure) for the year**

	2023	2022
<i>This is stated after charging:</i>	£	£
Depreciation	1,061	594
Accountancy and Independent examiner's fees	<u>2,000</u>	<u>2,016</u>

**8. Analysis of staff costs and trustee remuneration, expenses and related transactions**

	2023	2022
	£	£
Total emoluments (including employers national insurance and employers defined pension contributions) recharged from another charity.	38,348	32,894
Honorarium to individual not on payroll	6,000	-
	<u>£44,348</u>	<u>£32,894</u>

No employees had emoluments in excess of £60,000 (2022: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and Articles of Association and expenses as follows. This is paid to them in respect of their employment.

	2023	2022
	£	£
M and Mrs L Dunkley - fees and expenses	<u>67,347</u>	<u>66,961</u>

Expenses paid to other Trustees in the year for travel and subsistence, telephone and IT costs and food for events amounted to £1,643 (2022: £Nil).

The charity considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses and the key management personnel donated £12,278 (2022: £12,382) to the charity in total.

**9. Staff numbers**

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Ministry work	3	1
Church Establishment	<u>-</u>	<u>1</u>
	<u>3</u>	<u>2</u>

**10. Related party transactions**

Some of the trustees of Taking Ground are also trustees of:

- 1) Tees Valley Community Church, a charitable company that operates in the Tees Valley area.
- 2) Three13 Training and Enterprise Ltd (formerly TVCP), a charitable company that runs projects in the community.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

**10. Related party transactions (continued)**

Details of transactions during the year and balances at the year end date are as follows:

	2023 £	2022 £
Expenditure:		
Contributions to Tees Valley Community Church for employees on its payroll	38,348	32,604
Included in debtors:		
Owed by Taking Ground	754	-
Included in creditors:		
Owed to Taking Ground	15,083	-

There were no related party transactions with Three13 Training & Enterprise Ltd.

**11. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**12. Tangible fixed assets**

	Computer Equipment £	Total £
Cost:		
As at 01.09.2022	2,374	2,374
Additions	-	-
As at 31.08.2023	<u>2,374</u>	<u>2,374</u>
Depreciation:		
As at 01.09.2022	768	768
Charge for year	<u>1,061</u>	<u>1,061</u>
As at 31.08.2023	<u>1,829</u>	<u>1,829</u>
Net book value:		
As at 31.08.2023	<u>£545</u>	<u>£545</u>
As at 31.08.2022	<u>£1,606</u>	<u>£1,606</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

**13. Debtors**

	2023	2022
	£	£
Prepayments and accrued income	957	1,401
Other debtors	7,027	5,512
	<u>£7,984</u>	<u>£6,913</u>

**14. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	1,343	3,263
Accruals	2,362	2,596
Other creditors	15,083	5,578
Deferred income	5,556	5,855
	<u>£24,344</u>	<u>£17,292</u>

**15. Deferred income**

Deferred income consists of income received in advance for grants, course fees and events.

**16. Analysis of net assets between funds**

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	545	-	545
Cash at bank and in hand	87,038	30,872	117,910
Other net current assets/(liabilities)	(19,535)	3,175	(16,360)
<b>Total</b>	<u>£68,048</u>	<u>£34,047</u>	<u>£102,095</u>

In 2021 the charity received £66,578 in respect of the Daniel Challenge project. This project did not proceed and £60,000 was repaid during the year. £5,578 was repaid after the year end date and is included in other creditors.

**17. Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.09.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2023 £
Churches - York	46,224	40,835	(53,012)	-	34,047
<b>Total</b>	<u>£46,224</u>	<u>£40,835</u>	<u>£(53,012)</u>	<u>£-</u>	<u>£34,047</u>

**Name of restricted fund****Description, nature and purposes of the fund**

Churches – York

The restricted funds are for specific projects in the charity's activities and pastoral care.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2023 (continued)

17. **Analysis of charitable funds (continued)**

**Analysis of movements in unrestricted funds**

	Balance 01.09.2022	Incoming resources	Resources expended	Transfers	Funds 31.08.2023
	£	£	£	£	£
General fund	93,385	103,498	(128,835)	-	68,048
<b>Total</b>	<b>£93,385</b>	<b>£103,498</b>	<b>£(128,835)</b>	<b>£-</b>	<b>£68,048</b>

**Name of unrestricted fund**

**Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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**TAKING GROUND**

**Accounts – 31st August 2022**

## **TAKING GROUND**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1150029  
Company number: 8295067

Accounts – 31st August 2022

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- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-12. Notes to the Accounts

**TAKING GROUND**

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2022**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2022 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

**Reference and Administration Details**

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 8295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,  
TS16 0RD

**Trustees and Directors**

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley	Dr N Wright
N Strike	J Goulding
M Biddlecombe	
S McFarlane	

Company Secretary: D Marley

**Objectives and Activities**

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the Charity is the provision of religious education and ministry.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charitable company's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2022 (Continued)****Achievements and Performance**

Taking Ground is a family of nine churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Sunderland Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Embrace Church Darlington, Easingwold Community Church and Collective Church York.

**1. Training**

The Taking Ground family has provided financial support to the training activities within any of the individual churches within the Taking Ground family.

Specifically Taking Ground has provided both financial support and practical advice to the activities of Three13 Training and Enterprise Limited (formerly known as TVCP) and the Academy of Ministry and Leadership (AML).

The School of Applied Theology (SAT) continued during the year providing biblical training and thinking for today's world. SAT had over fifty students, with a diverse range of ages from 17 to over 70-year-olds.

**2. Taking Ground Music**

Taking Ground Music is a group of singers and musicians from with the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

**Financial Review**

Total income for the year was £162,528 compared to £152,439 the previous year. Total expenditure on charitable activities was £140,716 compared to £122,365 the previous year.

**Reserves Policy**

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to 3 months of its annual expenditure.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form. The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable, and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the Church's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees are also considering the establishment of future church plants which involves significant financial support, plus employment of 1 or 2 members of staff. For this reason, the Trustees aim to increase free cash reserves modestly in the short to medium term.

The reserves policy will be reviewed by the Trustees every 12 months.

**Structure, Governance and Management****Governing Document**

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**REPORT OF THE TRUSTEES**  
**for the year ended 31st August 2022 (Continued)**

**Structure, Governance and Management (Continued)**

**Appointment of Trustees**

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 23rd May 2023

M Biddlecombe

Signed on its behalf by:

.....

Director and Trustee

Eaglescliffe

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2022.

**Responsibilities and Basis of Report**

As the charity's trustees (and also the directors of the company 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 charity'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:

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.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

24th May 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31st August 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income from:</b>					
Donations	3	95,006	63,730	158,736	147,781
Charitable activities	4	3,585	-	3,585	4,658
Other income	5	207	-	207	-
<b>Total incoming resources</b>		<u>98,798</u>	<u>63,730</u>	<u>162,528</u>	<u>152,439</u>
<b>Expenditure on:</b>					
Charitable activities	6	94,702	46,014	140,716	122,365
<b>Total expenditure</b>		<u>94,702</u>	<u>46,014</u>	<u>140,716</u>	<u>122,365</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		4,096	17,716	21,812	30,074
<b>Transfer between funds</b>	16	-	-	-	-
<b>Net movement in funds</b>		4,096	17,716	21,812	30,074
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>89,289</u>	<u>28,508</u>	<u>117,797</u>	<u>87,723</u>
<b>Total funds carried forward</b>		<u>£93,385</u>	<u>£46,224</u>	<u>£139,609</u>	<u>£117,797</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**TAKING GROUND**

6.

**BALANCE SHEET  
as at 31st August 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	1,606	2,200
<b>Total fixed assets</b>		<u>1,606</u>	<u>2,200</u>
<b>Current assets</b>			
Debtors	12	6,913	2,765
Cash at bank and in hand		148,382	184,340
<b>Total current assets</b>		<u>155,295</u>	<u>187,105</u>
<b>Liabilities</b>			
Creditors falling due within one year	13	17,292	71,508
<b>Net current assets</b>		<u>138,003</u>	<u>115,597</u>
<b>Total assets less current liabilities</b>		<u>139,609</u>	<u>117,797</u>
<b>Total net assets</b>	15	<u>£139,609</u>	<u>£117,797</u>
<b>The funds of the Charity</b>			
Restricted income funds	16	46,224	28,508
Unrestricted income funds	16	93,385	89,289
<b>Total charity funds</b>		<u>£139,609</u>	<u>£117,797</u>

For the year ended 31st August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 23rd May 2023 and are signed on their behalf by:

M Biddlecombe

.....  
Director and Trustee

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st August 2022**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Donated Services and Facilities**

In accordance with the Charity SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2022 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of – provision of religious education and ministries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Computer equipment	25%

h) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Grants**

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probably that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2022 (continued)

**3. Income from donations**

	2022	2021
	£	£
Gifts, donations and grants	158,736	147,781
	<u>£158,736</u>	<u>£147,781</u>

Of the £158,736 received in 2022 (2021: £147,781) £63,730 was restricted funds (2021: £50,258) and £95,006 (2021: £97,523) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	2022	2021
	£	£
Contribution to trips and events	-	1,250
Course fees	3,585	3,408
	<u>£3,585</u>	<u>£4,658</u>

Of the £3,585 received in 2022 (2021: £4,658) £Nil was restricted funds (2021: £Nil) and £3,585 (2021: £4,658) unrestricted funds.

**5. Other income**

	2022	2021
	£	£
Other income	207	-
	<u>£207</u>	<u>£-</u>

Of the £207 received in 2022 (2021: £Nil) £Nil was restricted funds (2021: £Nil) and £207 (2021: £Nil) unrestricted funds.

**6. Net income/(expenditure) for the year**

	Education			2022 Total £	2021 Total £
	Ministry work £	and Training £	Church Establishment £		
Personnel/Human Recourses	69,623	-	32,364	101,987	100,189
Motor and travel	8,262	366	342	8,970	568
Premises costs and trainee accommodation	-	-	5,365	5,365	1,724
Training materials, fees and conferences	8	1,250	255	1,513	1,418
Charitable grant	2,160	-	-	2,160	2,160
Other activity costs	5,684	4,988	6,180	16,852	13,671
Depreciation and assets not capitalised	345	-	1,508	1,853	719
Accountancy	2,016	-	-	2,016	1,916
<b>Total</b>	<u>£88,098</u>	<u>£6,604</u>	<u>£46,014</u>	<u>£140,716</u>	<u>£122,365</u>

Of the £140,716 expenditure in 2022 (2021: £122,365), £94,702 was charged to unrestricted funds (2021: £82,496) and £46,014 to restricted funds (2021: £39,869).

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2022 (continued)

**7. Net income/(expenditure) for the year**

	2022	2021
<i>This is stated after charging:</i>	£	£
Depreciation	594	174
Accountancy and Independent examiner's fees	<u>2,016</u>	<u>1,916</u>

**8. Analysis of staff costs and trustee remuneration, expenses and related transactions**

	2022	2021
	£	£
Total emoluments (including employers national insurance and employers defined pension contributions) recharged from another charity.	32,894	32,635
	<u>£32,894</u>	<u>£32,635</u>

No employees had emoluments in excess of £60,000 (2021: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and Articles of Association and expenses as follows. This is paid to them in respect of their employment.

	2022	2021
	£	£
M and Mrs L Dunkley - fees and expenses	<u>66,961</u>	<u>62,769</u>

Expenses paid to other Trustees in the year for travel and subsistence amounted to £Nil (2021: £Nil).

The charity considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses and the key management personnel donated £12,382 (2021: £13,610) to the charity in total.

**9. Staff numbers**

The average monthly number of employees during the year was as follows:

	2022	2021
	Number	Number
Ministry work	1	1
Church Establishment	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

**10. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2022 (continued)

**11. Tangible fixed assets**

	Computer Equipment £	Total £
Cost:		
As at 01.09.2021	2,374	2,374
Additions	-	-
As at 31.08.2022	<u>2,374</u>	<u>2,374</u>
Depreciation:		
As at 01.09.2021	174	174
Charge for year	<u>594</u>	<u>594</u>
As at 31.08.2022	<u>768</u>	<u>768</u>
Net book value:		
As at 31.08.2022	<u>£1,606</u>	<u>£1,606</u>
As at 31.08.2021	<u>£2,200</u>	<u>£2,200</u>

**12. Debtors**

	2022 £	2021 £
Prepayments and accrued income	1,401	1,111
Other debtors	<u>5,512</u>	<u>1,654</u>
	<u>£6,913</u>	<u>£2,765</u>

**13. Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	3,263	1,200
Accruals	2,596	1,955
Other creditors	5,578	66,578
Deferred income	<u>5,855</u>	<u>1,775</u>
	<u>£17,292</u>	<u>£71,508</u>

**14. Deferred income**

Deferred income consists of income received in advance for grants, course fees and events.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2022 (continued)

15. **Analysis of net assets between funds**

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1,005	601	1,606
Cash at bank and in hand	100,136	48,246	148,382
Other net current assets/(liabilities)	(7,756)	(2,623)	(10,379)
<b>Total</b>	<b>£93,385</b>	<b>£46,224</b>	<b>£139,609</b>

In 2021 the charity received £66,578 in respect of the Daniel Challenge project. This project did not proceed and £60,000 was repaid during the year. £5,578 was repaid after the year end date and is included in other creditors.

16. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.09.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2022 £
Churches - York	28,508	63,730	(46,014)	-	46,224
<b>Total</b>	<b>£28,508</b>	<b>£63,730</b>	<b>£(46,014)</b>	<b>£-</b>	<b>£46,224</b>

**Name of restricted fund and description, nature and purposes of the fund**

The restricted funds are for specific projects in the charity's activities and pastoral care.

**Analysis of movements in unrestricted funds**

	Balance 01.09.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2022 £
General fund	89,289	98,798	(94,702)	-	93,385
<b>Total</b>	<b>£89,289</b>	<b>£98,798</b>	<b>£(94,702)</b>	<b>£-</b>	<b>£93,385</b>

**Name of unrestricted fund****Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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**TAKING GROUND**

**Accounts – 31st August 2021**

## **TAKING GROUND**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1150029  
Company number: 8295067

Accounts – 31st August 2021

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**TAKING GROUND**

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2021**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2021 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

**Reference and Administration Details**

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 8295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,  
TS16 0RD

**Trustees and Directors**

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley	Dr N Wright
J Goulding	S McFarlane
N Strike	
M Biddlecombe	

Secretary: D Marley

**Objectives and Activities**

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the Charity is the provision of religious education and ministry.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charitable company's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2021 (Continued)****Achievements and Performance**

Taking Ground is a family of 9 churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Sunderland Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Embrace Church Darlington, Easingwold Community Church and Collective Church York.

**1. Training**

The Taking Ground family has provided financial support to the training activities within any of the individual churches within the Taking Ground family.

Specifically Taking Ground has provided both financial support and practical advice to the activities of Three13 Training and Enterprise Limited (formerly known as TVCP) and the Academy of Ministry and Leadership (AML). The Daniel Challenge gap year programme has stopped running due to the impact of Covid.

The School of Applied Theology (SAT) continued during the year providing biblical training and thinking for today's world. SAT had over 50 students, with a diverse range of ages from 17 to over 70 year olds.

**2. Taking Ground Music**

Taking Ground Music is a group of singers and musicians from within the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

**Financial Review**

Total income for the year was £152,439 compared with £145,352 in the previous year. Total expenditure on charitable activities amounted to £122,365. The balance on unrestricted funds at the year end was £89,289 and restricted funds £28,508.

There was increased support for York Church this year. Expenditure for the year was curtailed due to the impact of the Covid restrictions.

The main source of income during the year was donations.

**Reserves Policy**

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to 3 months of its annual expenditure.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the Church's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees also consider the establishment of future church plants which involves significant financial support. For this reason the Trustees aim to increase free cash reserves modestly in the short to medium term.

The reserves policy will be reviewed by the Trustees every 12 months.

**REPORT OF THE TRUSTEES**  
**for the year ended 31st August 2021 (Continued)**

**Structure, Governance and Management**

**Governing Document**

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 18th August 2022

M Dunkley

Signed on its behalf by: .....

Director and Trustee

Eaglescliffe

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st August 2021.

**Responsibilities and Basis of Report**

As the charity's trustees (and also the directors of the company 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 charity'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:

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.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

24th August 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31st August 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Income from:</b>					
Donations	3	97,523	50,258	147,781	135,284
Charitable activities	4	4,658	-	4,658	10,068
<b>Total incoming resources</b>		<u>102,181</u>	<u>50,258</u>	<u>152,439</u>	<u>145,352</u>
<b>Expenditure on:</b>					
Charitable activities	5	82,496	39,869	122,365	128,578
<b>Total expenditure</b>		<u>82,496</u>	<u>39,869</u>	<u>122,365</u>	<u>128,578</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		19,685	10,389	30,074	16,774
<b>Transfer between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		<u>19,685</u>	<u>10,389</u>	<u>30,074</u>	<u>16,774</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		69,604	18,119	87,723	70,949
<b>Total funds carried forward</b>		<u>£89,289</u>	<u>£28,508</u>	<u>£117,797</u>	<u>£87,723</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**TAKING GROUND**

6.

**BALANCE SHEET  
as at 31st August 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	<u>2,200</u>	<u>-</u>
<b>Total fixed assets</b>		<u>2,200</u>	<u>-</u>
<b>Current assets</b>			
Debtors	11	2,765	3,389
Cash at bank and in hand		<u>184,340</u>	<u>89,016</u>
<b>Total current assets</b>		187,105	92,405
<b>Liabilities</b>			
Creditors falling due within one year	12	<u>71,508</u>	<u>4,682</u>
<b>Net current assets</b>		<u>115,597</u>	<u>87,723</u>
<b>Total assets less current liabilities</b>		117,797	87,723
<b>Total net assets</b>	14	<u>£117,797</u>	<u>£87,723</u>
<b>The funds of the Charity</b>			
Restricted income funds	15	28,508	18,119
Unrestricted income funds	15	<u>89,289</u>	<u>69,604</u>
<b>Total charity funds</b>		<u>£117,797</u>	<u>£87,723</u>

For the year ended 31st August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 18th August 2022 and are signed on their behalf by:

M Dunkley

.....  
Director and Trustee

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st August 2021**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Donated Services and Facilities**

In accordance with the Charity SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2021 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of – provision of religious education and ministries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Computer equipment	25%

h) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) **Grants**

Income from Government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probably that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2021 (continued)

**3. Income from donations**

	2021 £	2020 £
Gifts, donations and grants	147,781	135,284
	<u>£147,781</u>	<u>£135,284</u>

Of the £147,781 received in 2021 (2020: £135,284) £50,258 was restricted funds (2020: £41,661) and £97,523 (2020: £93,623) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

**4. Income from charitable activities**

	2021 £	2020 £
Contribution to trips and events	1,250	431
Course fees	3,408	9,637
	<u>£4,658</u>	<u>£10,068</u>

Of the £4,658 received in 2021 (2020: £10,068) £Nil was restricted funds (2020: £Nil) and £4,658 (2020: £10,068) unrestricted funds

**5. Analysis of expenditure on charitable activities**

	Ministry work £	Education and Training £	Church Establishment £	2021 Total £	2020 Total £
Personnel/Human Recourses	69,048	-	31,141	100,189	99,285
Motor and travel	551	-	17	568	5,347
Premises costs and trainee accommodation	-	-	1,724	1,724	-
Training materials, fees and conferences	181	1,088	149	1,418	641
Charitable grant	2,160	-	-	2,160	3,750
Other activity costs	7,874	883	4,914	13,671	14,417
Depreciation and assets not capitalised	451	-	268	719	3,238
Accountancy	1,916	-	-	1,916	1,900
<b>Total</b>	<u>£82,181</u>	<u>£1,971</u>	<u>£38,213</u>	<u>£122,365</u>	<u>£128,578</u>

Of the £122,365 expenditure in 2021 (2020: £128,578), £82,496 was charged to unrestricted funds (2020: £88,087) and £39,869 to restricted funds (2020: £40,491).

**6. Net income/(expenditure) for the year**

	2021 £	2020 £
<i>This is stated after charging:</i>		
Depreciation	174	-
Accountancy and Independent examiner's fees	<u>1,916</u>	<u>1,900</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2021 (continued)

**7. Analysis of staff costs and trustee remuneration, expenses and related transactions**

	2021	2020
	£	£
Total emoluments (including employers national insurance and employers defined pension contributions) recharged from another charity.	<u>32,635</u>	<u>32,937</u>
	<u><u>£32,635</u></u>	<u><u>£32,937</u></u>

No employees had emoluments in excess of £60,000 (2020: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and Articles of Association and expenses as follows. This is paid to them in respect of their employment.

	2021	2020
	£	£
M and Mrs L Dunkley - fees and expenses	<u>62,769</u>	<u>62,957</u>

Expenses paid to other Trustees in the year for travel and subsistence amounted to £Nil (2020: two Trustees £302).

The charity considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses and the key management personnel donated £13,610 (2020: £11,910) to the charity in total.

**8. Staff numbers**

The average monthly number of employees during the year was as follows:

	2021	2020
	Number	Number
Ministry work	1	1
Church Establishment	<u>1</u>	<u>1</u>
	<u><u>2</u></u>	<u><u>2</u></u>

**9. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2021 (continued)

**10. Tangible fixed assets**

	Computer Equipment £	Total £
Cost:		
As at 01.09.2020	-	-
Additions	<u>2,374</u>	<u>2,374</u>
As at 31.08.2021	<u>2,374</u>	<u>2,374</u>
Depreciation:		
As at 01.09.2020	-	-
Charge for year	<u>174</u>	<u>174</u>
As at 31.08.2021	<u>174</u>	<u>174</u>
Net book value:		
As at 31.08.2021	<u>£2,200</u>	<u>£2,200</u>
As at 31.08.2020	<u>£-</u>	<u>£-</u>

**11. Debtors**

	2021 £	2020 £
Prepayments and accrued income	1,111	925
Other debtors	<u>1,654</u>	<u>2,464</u>
	<u>£2,765</u>	<u>£3,389</u>

**12. Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	1,200	409
Accruals	1,955	1,935
Other creditors	66,578	313
Deferred income	<u>1,775</u>	<u>2,025</u>
	<u>£71,508</u>	<u>£4,682</u>

**13. Deferred income**

Deferred income consists of income received in advance for grants, course fees and events. The deferred income from the previous year has been released to the income and expenditure account.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2021 (continued)

14. **Analysis of net assets between funds**

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	1,350	850	2,200
Cash at bank and in hand	91,481	92,859	184,340
Other net current assets/(liabilities)	(3,542)	(65,201)	(68,743)
<b>Total</b>	<b>£89,289</b>	<b>£28,508</b>	<b>£117,797</b>

The charity received £66,578 during the year in respect of the Daniel Challenge project. This project did not proceed and the funds are repayable and included in other creditors.

15. **Analysis of charitable funds**

**Analysis of movements in restricted funds**

	Balance 01.09.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2021 £
T Gray leaving fund	-	1,655	(1,655)	-	-
Churches - York	18,119	48,603	(38,214)	-	28,508
<b>Total</b>	<b>£18,119</b>	<b>£50,258</b>	<b>£(39,869)</b>	<b>£-</b>	<b>£28,508</b>

**Name of restricted fund and description, nature and purposes of the fund**

The restricted funds are for specific projects in the charity's activities and pastoral care.

**Analysis of movements in unrestricted funds**

	Balance 01.09.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.08.2021 £
General fund	69,604	102,181	(82,496)	-	89,289
<b>Total</b>	<b>£69,604</b>	<b>£102,181</b>	<b>£(82,496)</b>	<b>£-</b>	<b>£89,289</b>

**Name of unrestricted fund**

**Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

**TAKING GROUND**

England & Wales - Charity number 1150029

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# Accounts

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**TAKING GROUND**

**Accounts – 31st August 2020**

## **TAKING GROUND**

*(A company limited by guarantee and not having a share capital)*

Charity number: 1150029  
Company number: 8295067

Accounts – 31st August 2020

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- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-11. Notes to the Accounts

**TAKING GROUND**

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2020**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st August 2020 which are also prepared to meet the requirements for a directors' report and accounts for Company Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

**Reference and Administration Details**

The charity's name is Taking Ground.

Charity Registration Number: 1150029

Company Number: 8295067

Registered and Principal Office: The Oakwood Centre, Cleasby Way, Eaglescliffe, Stockton-on-Tees,  
TS16 0RD

**Trustees and Directors**

The Trustees of the charitable company (the charity) are its Directors for the purposes of company law. The Trustees and officers who served during the year and since the year end were as follows:

M Dunkley	Dr N Wright
J Goulding	S McFarlane
N Strike	
M Biddlecombe	

Secretary: D Marley

**Objectives and Activities**

The main objectives of the charity are to advance the Christian faith in accordance with the statement of beliefs in the North East of England or other areas as the Trustees think fit.

The main activity of the Charity is the provision of religious education and ministry.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charitable company's activities of advancement of the Christian faith through education and ministry are available to the people in the North East of England and wider area to make a positive contribution to the local and wider community.

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2020 (Continued)****Achievements and Performance**

Taking Ground is a family of 9 churches across the North East of England and Yorkshire – Hexham Community Church, Birtley Community Church, Sunderland Community Church, Durham Community Church, Middlesbrough Community Church, Tees Valley Community Church, Embrace Church Darlington, Easingwold Community Church and Collective Church York.

Taking Ground has supported the planting and development of Collective Church York.

**1. Training**

The Taking Ground family has provided financial support to the training activities within any of the individual churches within the Taking Ground family.

Specifically Taking Ground has provided both financial support and practical advice to the activities of 3-13, Academy of Ministry and Leadership (AML) and the Daniel Challenge gap year programme.

The School of Applied Theology (SAT) continued during the year providing biblical training and thinking for today's world. SAT had over 50 students on the first year, with a diverse range of ages from 15 to over 70 year olds.

Due to the Covid pandemic Taking Ground had to amend how its training took place, with SAT and AML moving to online teaching.

**2. Taking Ground Music**

Taking Ground Music is a group of singers and musicians from within the church families of Taking Ground, with a vision to see people's lives changed and impacted by music as an expression of worship. During the year Taking Ground Music recorded and released new music.

**Financial Review**

Total income for the year was £145,352 compared with £135,368 in the previous year. Total expenditure on charitable activities amounted to £128,578. The balance on unrestricted funds at the year end was £69,604 and restricted funds £18,119.

The main source of income during the year was donations.

**Reserves Policy**

The Trustees have set a reserves policy which requires maintaining free unrestricted cash balances in the general fund amounting to between 3 and 6 months of its annual expenditure.

Reserves should be maintained at this level which ensures that the charity's core activity could continue during a period of unforeseen difficulty. The reserves should be maintained in an easily accessible form.

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is considered reasonable and it takes into account risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, the Church's commitments to its stakeholders, future spending plans and expected liabilities and anticipated building costs. It also reflects as far as possible the current economic climate and trends.

In addition, the Trustees also consider the establishment of future church plants which involves significant financial support. For this reason, the Trustees aim to increase free cash reserves modestly in the short to medium term.

The reserves policy will be reviewed by the Trustees every 12 months.

**REPORT OF THE TRUSTEES  
for the year ended 31st August 2020 (Continued)**

**Structure, Governance and Management**

**Governing Document**

Taking Ground is a company limited by guarantee governed by its Memorandum and Articles of Association dated 15th November 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

The Trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

The methods of appointment of Trustees are set out in the Articles of Association.

Members may propose the appointment of a person as a Trustee at any general meeting by following the notice and other requirements set out in the Articles.

The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.

Persons willing to be appointed as Trustees must subscribe to the Statement of Faith attached to the Articles.

In selecting individuals for appointment, the Trustees are required to have regard to the skills, knowledge and experience required for the effective administration of the charity.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 27th April 2021

M Dunkley

Signed on its behalf by: .....  
Director and Trustee

Eaglescliffe

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of Taking Ground for the year ended 31st August 2020.

**Responsibilities and Basis of Report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

18th May 2021

**STATEMENT OF FINANCIAL ACTIVITIES**  
*(including an income and expenditure account)*  
**for the year ended 31st August 2020**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
<b>Income from:</b>					
Donations	3	93,623	41,661	135,284	123,923
Charitable activities	4	10,068	-	10,068	11,150
Other trading activities	5	-	-	-	295
<b>Total incoming resources</b>		103,691	41,661	145,352	135,368
<b>Expenditure on:</b>					
Charitable activities	6	88,087	40,491	128,578	143,051
<b>Total expenditure</b>		88,087	40,491	128,578	143,051
<b>Net income/(expenditure) and net movement in funds for the year</b>		15,604	1,170	16,774	(7,683)
<b>Transfer between funds</b>	15	-	-	-	-
<b>Net movement in funds</b>		15,604	1,170	16,774	(7,683)
<b>Reconciliation of funds</b>					
Total funds brought forward		54,000	16,949	70,949	78,632
<b>Total funds carried forward</b>		£69,604	£18,119	£87,723	£70,949

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 11 form part of these financial statements

**TAKING GROUND**

6.

**BALANCE SHEET  
as at 31st August 2020**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors	11	3,389	3,068
Cash at bank and in hand		<u>89,016</u>	<u>77,111</u>
<b>Total current assets</b>		92,405	80,179
<b>Liabilities</b>			
Creditors falling due within one year	12	<u>4,682</u>	<u>9,230</u>
<b>Net current assets</b>		<u>87,723</u>	<u>70,949</u>
<b>Total assets less current liabilities</b>		87,723	70,949
Provisions for liabilities			
<b>Total net assets</b>	14	<u><u>£87,723</u></u>	<u><u>£70,949</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	15	18,119	16,949
Unrestricted income funds	15	<u>69,604</u>	<u>54,000</u>
<b>Total charity funds</b>		<u><u>£87,723</u></u>	<u><u>£70,949</u></u>

For the year ended 31st August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' Responsibilities**

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 27th April 2021 and are signed on their behalf by:

M Dunkley

.....

Director and Trustee

The notes on pages 7 to 11 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31st August 2020**

**1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of Preparation**

The financial statements 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**b) Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

**c) Donated Services and Facilities**

In accordance with the Charity SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

**d) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**e) Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2020 (continued)

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of – provision of religious education and ministries.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25%

h) **Debtors**

Trade and other debtors are recognised at the settlement amounts due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) **Creditors and Provisions**

Creditors and provisions 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2020	2019
	£	£
Gifts, donations and grants	135,284	123,923
	£135,284	£123,923

Of the £135,984 received in 2020 (2019: £123,923) £41,661 was restricted funds (2019: £33,068) and £93,623 (2019: £90,855) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2020 (continued)

**4. Income from charitable activities**

	2020	2019
	£	£
Contribution to trips and events	431	7,087
Course fees	9,637	4,063
	<b>£10,068</b>	<b>£11,150</b>

Of the £10,068 received in 2020 (2019: £11,150) £Nil was restricted funds (2019: £Nil) and £10,068 (2019: £11,150) unrestricted funds.

**5. Income earned from other trading activity**

	2020	2019
	£	£
Music sales	-	295
	<b>£-</b>	<b>£295</b>

Of the £Nil received in 2020 (2019: £295) £Nil was restricted funds (2019: £Nil) and £Nil (2019: £295) unrestricted funds.

**6. Analysis of expenditure on charitable activities**

	Education			2020	2019
	Ministry work	and Training	Church Establishment		
	£	£	£	£	£
Personnel/Human Recourses	68,116	-	31,169	99,285	99,157
Motor and travel	3,425	100	1,822	5,347	12,817
Premises costs and trainee accommodation	-	-	-	-	334
Training materials, fees and conferences	-	416	225	641	2,415
Charitable grant	3,750	-	-	3,750	4,450
Other activity costs	7,546	2,123	4,748	14,417	21,124
Depreciation and assets not capitalised	21	691	2,526	3,238	984
Accountancy	1,900	-	-	1,900	1,770
<b>Total</b>	<b>£84,758</b>	<b>£3,330</b>	<b>£40,490</b>	<b>£128,578</b>	<b>£143,051</b>

Of the £128,578 expenditure in 2020 (2019: £143,051), £88,087 was charged to unrestricted funds (2019: £103,896) and £40,491 to restricted funds (2019: £39,155).

**7. Net income/(expenditure) for the year**

	2020	2019
	£	£
<i>This is stated after charging:</i>		
Depreciation	-	-
Accountancy and Independent examiner's fees	1,900	1,770
	<b>1,900</b>	<b>1,770</b>

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2020 (continued)

**8. Analysis of staff costs and trustee remuneration, expenses and related transactions**

	2020	2019
	£	£
Total emoluments (including employers national insurance and employers defined pension contributions) recharged from another charity.	32,937	34,281
	<u>£32,937</u>	<u>£34,281</u>

No employees had emoluments in excess of £60,000 (2019: Nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

During the year the trustees and officers received remuneration from the charity as permitted by the Memorandum and articles of association and expenses as follows. This is paid to them in respect of their employment.

	2020	2019
	£	£
M and Mrs L Dunkley - fees and expenses	62,957	63,709
	<u>62,957</u>	<u>63,709</u>

Expenses paid to another two Trustees in the year for travel and subsistence amounted to £302 (2019: two trustees £337).

The charity considers its key management personnel comprise the Trustees.

During the year the trustees and their spouses and the key management personnel donated £11,910 (2019: £6,595) to the charity in total.

**9. Staff numbers**

The average monthly number of employees during the year was as follows:

	2020	2019
	Number	Number
Ministry work	1	1
Education and Training	-	1
Church Establishment	1	1
	<u>2</u>	<u>3</u>

**10. Corporation tax**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**11. Debtors**

	2020	2019
	£	£
Prepayments and accrued income	925	489
Other debtors	2,464	2,579
	<u>£3,389</u>	<u>£3,068</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31st August 2020 (continued)

12. **Creditors: amounts falling due within one year**

	2020	2019
	£	£
Trade creditors	409	1,830
Accruals	1,935	1,915
Other creditors	313	-
Deferred income	2,025	5,485
	<u>£4,682</u>	<u>£9,230</u>

13. **Deferred income**

Deferred income consists of income received in advance for grants, course fees and events.

14. **Analysis of net assets between funds**

	General Fund	Restricted Funds	Total
	£	£	£
Cash at bank and in hand	71,225	17,791	89,016
Other net current assets/(liabilities)	(1,621)	328	(1,293)
<b>Total</b>	<u>£69,604</u>	<u>£18,119</u>	<u>£87,723</u>

15. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.09.2019	Incoming resources	Resources expended	Transfers	Funds 31.08.2020
	£	£	£	£	£
Churches - York	16,949	41,661	(40,491)	-	18,119
<b>Total</b>	<u>£16,949</u>	<u>£41,661</u>	<u>£(40,491)</u>	<u>£-</u>	<u>£18,119</u>

Name of restricted fund	Description, nature and purposes of the fund
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The restricted funds are for specific projects in the charity's activities and pastoral care.

**Analysis of movements in unrestricted funds**

	Balance 01.09.2019	Incoming resources	Resources expended	Transfers	Funds 31.08.2020
	£	£	£	£	£
General fund	54,000	103,691	(88,087)	-	69,604
<b>Total</b>	<u>£54,000</u>	<u>£103,691</u>	<u>£(88,087)</u>	<u>£-</u>	<u>£69,604</u>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The 'free reserves' after allowing for all designated funds.
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