

CULCHETH COMMUNITY CHURCH

England & Wales · Charity number 1152457

Details

Status Registered

Legal form CIO

Registered 2013-06-17

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

Contact

Address 26
Pendle Gardens
Culcheth
Warrington
WA3 4LU

Phone 07811436616

Email Admin@ccculcheth.org

Website www.ccculcheth.org

Activities

Objects: (1) THE CHARITYS OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE ARTICLES OF FAITH FOR THE BENEFIT OF THE PUBLIC IN WARRINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(B) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE CHRISTIAN FAITH IN WARRINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR FINANCIAL HARDSHIP OR WHO ARE SICK OR IN NEED AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN WARRINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(D) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN WARRINGTON AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The provision of weekly public worship services; the organisation and operation of community activities such as family events and events for the elderly; relief of poverty and hardship through practical assistance; to better communicate the Christian faith and congregate the local community in the UK or world.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Warrington
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£58,508	£92,613	-	-
2024-06-30	£61,315	£69,217	-	-
2023-06-30	£34,189	£52,697	-	-
2022-06-30	£57,711	£51,005	-	-
2021-06-30	£57,377	£38,251	-	-

Trustees

Name	Role	Appointed
BRUCE VICTOR RIGBY	Chair	2013-04-05
Paul Hart		2020-02-23
SHAUN KAVANAGH		2017-01-01

Accounts

Culcheth Community Church
Unaudited Financial Statements
30 June 2025

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Culcheth Community Church

Financial Statements

Year ended 30 June 2025

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Culcheth Community Church

Trustees' Annual Report

Year ended 30 June 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2025.

Reference and administrative details

Registered charity name Culcheth Community Church

Charity registration number 1152457

Principal office 50 Lodge Drive
Culcheth
Warrington
Cheshire
WA3 4ER
England

The trustees

Mr B V Rigby
Mr S Kavanagh
Mr P Hart

Independent examiner Mr Giles Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Structure, governance and management

i. During this reporting period the Church remained constituted and registered as a Charitable Incorporated Organisation (CIO), with a foundation constitution.

ii. The trustees of the charity by its constitution are the elders of the charity for such time as they hold that office. Elders are appointed following a recommendation and supporting vote from the members of the church at a church meeting.

iii. Other trustees not holding the office of Elder are appointed to the board by the current trustees in order to assist the Elders with the management of the charity.

iv. During this reporting period the Church Elders continued the appointment of the additional trustees to assist them in the fulfilment of the aims and objectives of the Church.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Objectives and activities

The Objects of the Charity are:

i. to advance the Christian faith in accordance with the Articles of Faith (cf. Westminster Confession of Faith) for the benefit of the public in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

ii. to advance the education of the public in the Christian faith in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iii. to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iv. to promote and fulfil such other charitable purposes beneficial to the community in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Achievements and performance

Having had regard to the Charity Commissions guidance on Public Benefit, the trustees are pleased to report the following as activities of the Charity ('the Church') in the reporting period:

i. The Church completed its 12th financial year on 30 June 2025. It has suffered the loss of church members over the last few years due to bereavement, but we continue to have regular visitors to our services. Church financial income through giving and donations has been maintained, and its trading subsidiary, Quench Café, our primary outreach initiative, continues despite the challenges of high inflation and increased operating costs. Sufficient income through the church was received over the year to cover the running and maintenance of the church premises, Quench Café and to meet its charitable Objectives.

ii. The Church maintained a regular congregation of between 10-12 individuals during the reporting period. It has also been able to maintain financial support to a variety of local, national and international charities in accordance with its Objectives and has continued to maintain positive relationships within the local community.

iii. The Church still maintains a Food Bank collection point (which is affiliated to the Warrington Trussell Trust) which is used by local families and also provide additional food resources back to the central Warrington Foodbank from its local collection network. The food bank is open to families to collect a three-day supply of emergency food if they are in crisis and have been issued with an e-voucher by a local partner (GP, Social Services, school Head Teachers etc.). This facility has been used by families in the reporting period and the church continues to use its discretion to gift additional resources in some needy cases.

iv. The Church has continued to offer and provide a wide range of ongoing support to a range of local charities, individuals and families in crisis need through appropriate individuals within the Church and volunteers in Quench Café. The Café remains instrumental in this process and retained its role as a key focal point of contact and friendship for those in the local community. Quench Café continues to be supported, not only by church members, but also by a range of local volunteers who hold the same values of serving their local community

v. The Church continues its successful policy of offering volunteering opportunities, both to older persons and also to younger community members, including Duke of Edinburgh Award participants, to gain work experience and training within the cafe and to understand the benefits of serving their local community.

vi. The Church was able to give a total of £12,170 to local, national and international charities, individuals and good causes over the course of this last year.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2025

Financial review

i. Legal

a. Employment

The Church is careful to fulfil its employment obligations to its workers and volunteers, including paying the minimum wage and supportive pensions packages. Appropriate policies for their protection are in place and notified to them in advance. The cafe is operated by paid and voluntary staff which enables it to cover costs and ensure the facility remains open in the years ahead.

b. Data

The charity is careful to protect the data that it from time to time collects of users of its services in accordance with current legislation.

c. Safeguarding

The charity maintains and reviews its safeguarding policy to ensure that any regulated activities are properly supervised and appropriate systems are in place to protect vulnerable individuals. It is a member of the Thirtyone:eight safeguarding group.

ii. Financial

a. Advice

The charity is advised by the chartered accountants - Mattocks Grindley.

b. Reserves

The charity maintains its intention is to have sufficient reserves to be able to fund its activities for at least 6 months.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr B V Rigby
Trustee

Culcheth Community Church

Independent Examiner's Report to the Trustees of Culcheth Community Church

Year ended 30 June 2025

I report to the trustees on my examination of the financial statements of Culcheth Community Church ('the charity') for the year ended 30 June 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.

Mr Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Culcheth Community Church

Statement of Financial Activities

Year ended 30 June 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	21,448	9,414	30,862	28,029
Other trading activities	5	26,000	—	26,000	31,500
Investment income	6	1,646	—	1,646	1,786
Total income		<u>49,094</u>	<u>9,414</u>	<u>58,508</u>	<u>61,315</u>
Expenditure					
Expenditure on charitable activities	7,8	86,213	6,400	92,613	69,217
Total expenditure		<u>86,213</u>	<u>6,400</u>	<u>92,613</u>	<u>69,217</u>
Net expenditure and net movement in funds		<u>(37,119)</u>	<u>3,014</u>	<u>(34,105)</u>	<u>(7,902)</u>
Reconciliation of funds					
Total funds brought forward		89,766	—	89,766	97,668
Total funds carried forward		<u>52,647</u>	<u>3,014</u>	<u>55,661</u>	<u>89,766</u>

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 12 form part of these financial statements.

Culcheth Community Church

Statement of Financial Position

30 June 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	12	–		28,285
Cash at bank and in hand		<u>56,661</u>		<u>62,481</u>
		56,661		90,766
Creditors: amounts falling due within one year	13	<u>1,000</u>		<u>1,000</u>
Net current assets			55,661	89,766
Total assets less current liabilities			55,661	89,766
Net assets			55,661	89,766
Funds of the charity				
Restricted funds			3,014	–
Unrestricted funds			52,647	<u>89,766</u>
Total charity funds	14		55,661	89,766

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr B V Rigby
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Culcheth Community Church

Notes to the Financial Statements

Year ended 30 June 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 50 Lodge Drive, Culcheth, Warrington, Cheshire, WA3 4ER, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The company currently holds no financial instruments.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
CAF	14,755	1,410	16,165
Stewardship	—	2,220	2,220
Quench Donations	3,943	—	3,943
Gifts			
Gifts Misc	2,750	5,784	8,534
	<u>21,448</u>	<u>9,414</u>	<u>30,862</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
CAF	14,310	750	15,060
Stewardship	—	1,880	1,880
Quench Donations	4,019	—	4,019
Gifts			
Gifts Misc	2,650	4,420	7,070
	<u>20,979</u>	<u>7,050</u>	<u>28,029</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Quench Cafe Income	<u>26,000</u>	<u>26,000</u>	<u>31,500</u>	<u>31,500</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,646</u>	<u>1,646</u>	<u>1,786</u>	<u>1,786</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Culcheth Community Church	85,282	6,400	91,682
Support costs	931	—	931
	<u>86,213</u>	<u>6,400</u>	<u>92,613</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Culcheth Community Church	61,208	7,050	68,258
Support costs	959	—	959
	<u>62,167</u>	<u>7,050</u>	<u>69,217</u>

8.

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Culcheth Community Church	91,682	—	91,682	68,258
Governance costs	—	931	931	959
	<u>91,682</u>	<u>931</u>	<u>92,613</u>	<u>69,217</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	500	500

10. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Debtors

	2025 £	2024 £
Other debtors	—	28,285

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2025

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
General funds	<u>89,766</u>	<u>49,094</u>	<u>(86,213)</u>	<u>52,647</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>97,668</u>	<u>54,265</u>	<u>(62,167)</u>	<u>89,766</u>

Restricted funds

	At 1 July 2024	Income	Expenditure	At 30 June 2025
	£	£	£	£
CCC Restricted Donations	<u>—</u>	<u>9,414</u>	<u>(6,400)</u>	<u>3,014</u>

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
CCC Restricted Donations	<u>—</u>	<u>7,050</u>	<u>(7,050)</u>	<u>—</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025 £
Current assets	53,647	3,014	56,661
Creditors less than 1 year	<u>(1,000)</u>	<u>—</u>	<u>(1,000)</u>
Net assets	<u>52,647</u>	<u>3,014</u>	<u>55,661</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024 £
Current assets	90,766	—	90,766
Creditors less than 1 year	<u>(1,000)</u>	<u>—</u>	<u>(1,000)</u>
Net assets	<u>89,766</u>	<u>—</u>	<u>89,766</u>

Culcheth Community Church

Management Information

Year ended 30 June 2025

The following pages do not form part of the financial statements.

Culcheth Community Church

Detailed Statement of Financial Activities

Year ended 30 June 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
CAF	16,165	15,060
Stewardship	2,220	1,880
Quench Donations	3,943	4,019
Gifts Misc	8,534	7,070
	<u>30,862</u>	<u>28,029</u>
Other trading activities		
Quench Cafe Income	26,000	31,500
	<u>26,000</u>	<u>31,500</u>
Investment income		
Bank interest receivable	1,646	1,786
	<u>1,646</u>	<u>1,786</u>
Total income	<u>58,508</u>	<u>61,315</u>
Expenditure		
Expenditure on charitable activities		
Rent	22,000	22,666
Rates and water	4,104	3,701
Light and heat	13,191	17,598
Repairs and maintenance	679	1,696
Insurance	1,854	1,223
Legal and professional fees	941	959
Other office costs	64	49
Mission (Local)	3,230	5,400
Overseas Mission	8,940	13,631
Gifted to Quench Cafe	34,285	—
Pastoral Expenses	2,760	1,760
Misc Expenses	565	534
	<u>92,613</u>	<u>69,217</u>
Total expenditure	<u>92,613</u>	<u>69,217</u>
Net expenditure	<u>(34,105)</u>	<u>(7,902)</u>

Culcheth Community Church

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2025

	2025 £	2024 £
Expenditure on charitable activities		
Culcheth Community Church		
<i>Activities undertaken directly</i>		
Rent	22,000	22,666
Rates & Water	4,104	3,701
Heat & Light	13,191	17,598
Repairs & Maintenance	679	1,696
Insurance	1,854	1,223
Legal Fees	10	–
Office Costs	64	49
Mission (Local)	3,230	5,400
Mission (Overseas)	8,940	13,631
Gifted to Quench Cafe	34,285	–
Pastoral Expenses	2,760	1,760
Misc Expenses	565	534
	<u>91,682</u>	<u>68,258</u>
Governance costs		
Governance costs - accountancy fees	931	959
	<u>931</u>	<u>959</u>
Expenditure on charitable activities	<u><u>92,613</u></u>	<u><u>69,217</u></u>

Accounts

CHARITY REGISTRATION NUMBER: 1152457

Culcheth Community Church
Unaudited Financial Statements
30 June 2024

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
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Culcheth Community Church

Financial Statements

Year ended 30 June 2024

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Culcheth Community Church

Trustees' Annual Report

Year ended 30 June 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name Culcheth Community Church

Charity registration number 1152457

Principal office 50 Lodge Drive
Culcheth
Warrington
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WA3 4ER
England

The trustees

Mr B V Rigby
Mr S Kavanagh
Mr P Hart

Independent examiner Mr Giles Mattocks FCA
18 Mulberry Avenue
Turnstone Business Park
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WA8 0WN

Structure, governance and management

- i. During this reporting period the Church remained constituted and registered as a Charitable Incorporated Organisation (CIO), with a foundation constitution.
- ii. The trustees of the charity by its constitution are the elders of the charity for such time as they hold that office. Elders are appointed following a recommendation and supporting vote from the members of the church at a church meeting.
- iii. Other trustees not holding the office of Elder are appointed to the board by the current trustees in order to assist the Elders with the management of the charity.
- iv. During this reporting period the Church Elders continued the appointment of the additional trustees to assist them in the fulfilment of the aims and objectives of the Church.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Objectives and activities

The Objects of the Charity are:

i. to advance the Christian faith in accordance with the Articles of Faith (cf. Westminster Confession of Faith) for the benefit of the public in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

ii. to advance the education of the public in the Christian faith in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iii. to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iv. to promote and fulfil such other charitable purposes beneficial to the community in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Achievements and performance

Having had regard to the Charity Commissions guidance on Public Benefit, the trustees are pleased to report the following as activities of the Charity ('the Church') in the reporting period:

i. The Church completed its 11th financial year on 30 June 2024. It has suffered the loss of church members over the last few years due to bereavement, but we continue to have regular visitors to our services. Church financial income through giving and donations has been maintained, and its trading subsidiary, Quench Café, our primary outreach initiative, continues to flourish despite the challenges of high inflation and increased operating costs and sales now exceed the pre-Covid years. Sufficient income was received over the year to cover the running and maintenance of the church premises, Quench Café and to meet its charitable Objectives.

ii. The Church maintained a regular congregation of between 8-10 individuals during the reporting period. It has also been able to maintain financial support to a variety of local, national and international charities in accordance with its Objectives and has continued to maintain positive relationships within the local community.

iii. The Church still maintains a Food Bank collection point (which is affiliated to the Warrington Trussell Trust) which is used by local families and also provide additional food resources back to the central Warrington Foodbank from its local collection network. The food bank is open to families to collect a three-day supply of emergency food if they are in crisis and have been issued with an e-voucher by a local partner (GP, Social Services, school Head Teachers etc.). This facility has been used by families in the reporting period and the church continues to use its discretion to gift additional resources in some needy cases.

iv. The Church has continued to offer and provide a wide range of ongoing support to a range of local charities, individuals and families in crisis need through appropriate individuals within the Church and volunteers in Quench Café. The Café remains instrumental in this process and retained its role as a key focal point of contact and friendship for those in the local community. Quench Café continues to be supported, not only by church members, but also by a range of local volunteers who hold the same values of serving their local community

v. The Church continues its successful policy of offering volunteering opportunities, both to older persons and also to younger community members, including Duke of Edinburgh Award participants, to gain work experience and training within the cafe and to understand the benefits of serving their local community.

vi. The Church was able to give a total of £19,031 to local, national and international charities, individuals and good causes over the course of this last year.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2024

Financial review

i. Legal

a. Employment

The Church is careful to fulfil its employment obligations to its workers and volunteers, including paying the minimum wage and supportive pensions packages. Appropriate policies for their protection are in place and notified to them in advance. The cafe is operated by paid and voluntary staff which enables it to cover costs and ensure the facility remains open in the years ahead.

b. Data

The charity is careful to protect the data that it from time to time collects of users of its services in accordance with current legislation.

c. Safeguarding

The charity maintains and reviews its safeguarding policy to ensure that any regulated activities are properly supervised and appropriate systems are in place to protect vulnerable individuals. It is a member of the Thirtyone:eight safeguarding group.

ii. Financial

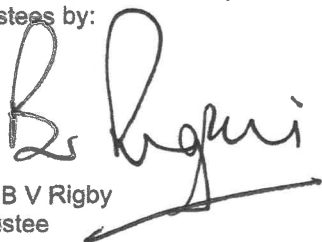
a. Advice

The charity is advised by the chartered accountants - Mattocks Grindley.

b. Reserves

The charity maintains its intention is to have sufficient reserves to be able to fund its activities for at least 6 months.

The trustees' annual report was approved on 10.11.24 and signed on behalf of the board of trustees by:



Mr B V Rigby
Trustee

Culcheth Community Church

Independent Examiner's Report to the Trustees of Culcheth Community Church

Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Culcheth Community Church ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

15/11/24

Culcheth Community Church

Statement of Financial Activities

Year ended 30 June 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	20,979	7,050	28,029	27,471
Other trading activities	5	31,500	—	31,500	12,000
Investment income	6	1,786	—	1,786	463
Total income		<u>54,265</u>	<u>7,050</u>	<u>61,315</u>	<u>39,934</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>62,167</u>	<u>7,050</u>	<u>69,217</u>	<u>58,442</u>
Total expenditure		<u>62,167</u>	<u>7,050</u>	<u>69,217</u>	<u>58,442</u>
Net expenditure and net movement in funds		<u>(7,902)</u>	<u>—</u>	<u>(7,902)</u>	<u>(18,508)</u>
Reconciliation of funds					
Total funds brought forward		97,668	—	97,668	116,176
Total funds carried forward		<u>89,766</u>	<u>—</u>	<u>89,766</u>	<u>97,668</u>

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.

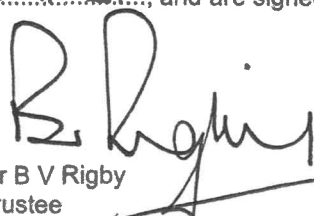
Culcheth Community Church

Statement of Financial Position

30 June 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	12	28,285		28,085
Cash at bank and in hand		<u>62,481</u>		<u>70,583</u>
		90,766		98,668
Creditors: amounts falling due within one year	13	<u>1,000</u>		<u>1,000</u>
Net current assets			<u>89,766</u>	<u>97,668</u>
Total assets less current liabilities			<u>89,766</u>	<u>97,668</u>
Net assets			<u>89,766</u>	<u>97,668</u>
Funds of the charity				
Unrestricted funds			<u>89,766</u>	<u>97,668</u>
Total charity funds	14		<u>89,766</u>	<u>97,668</u>

These financial statements were approved by the board of trustees and authorised for issue on 10-11-24, and are signed on behalf of the board by:


Mr B V Rigby
Trustee

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

Culcheth Community Church

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 50 Lodge Drive, Culcheth, Warrington, Cheshire, WA3 4ER, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The company currently holds no financial instruments.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Offerings	—	—	—
CAF	14,310	750	15,060
Stewardship	—	1,880	1,880
Quench Donations	4,019	—	4,019
Gifts			
Gifts Misc	2,650	4,420	7,070
	<u>20,979</u>	<u>7,050</u>	<u>28,029</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Offerings	500	—	500
CAF	13,360	1,520	14,880
Stewardship	—	2,010	2,010
Quench Donations	5,466	—	5,466
Gifts			
Gifts Misc	2,400	2,215	4,615
	<u>21,726</u>	<u>5,745</u>	<u>27,471</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Quench Cafe Income	<u>31,500</u>	<u>31,500</u>	<u>12,000</u>	<u>12,000</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,786</u>	<u>1,786</u>	<u>463</u>	<u>463</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Culcheth Community Church	61,208	7,050	68,258
Support costs	959	—	959
	<u>62,167</u>	<u>7,050</u>	<u>69,217</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Culcheth Community Church	51,736	5,745	57,481
Support costs	961	—	961
	<u>52,697</u>	<u>5,745</u>	<u>58,442</u>

8.

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Culcheth Community Church	68,258	—	68,258	57,481
Governance costs	—	959	959	961
	<u>68,258</u>	<u>959</u>	<u>69,217</u>	<u>58,442</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2024 £	2023 £
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The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

12. Debtors

	2024	2023
	£	£
Other debtors	<u>28,285</u>	<u>28,085</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>97,668</u>	<u>54,265</u>	<u>(62,167)</u>	<u>89,766</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	<u>116,176</u>	<u>34,189</u>	<u>(52,697)</u>	<u>97,668</u>

Restricted funds

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
CCC Restricted Donations	<u>—</u>	<u>7,050</u>	<u>(7,050)</u>	<u>—</u>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
CCC Restricted Donations	<u>—</u>	<u>5,745</u>	<u>(5,745)</u>	<u>—</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	90,766	90,766
Creditors less than 1 year	(1,000)	(1,000)
Net assets	89,766	89,766
	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	98,668	98,668
Creditors less than 1 year	(1,000)	(1,000)
Net assets	97,668	97,668

Culcheth Community Church

Management Information

Year ended 30 June 2024

The following pages do not form part of the financial statements.

Culcheth Community Church
Detailed Statement of Financial Activities
Year ended 30 June 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Offerings	—	500
CAF	15,060	14,880
Stewardship	1,880	2,010
Quench Donations	4,019	5,466
Gifts Misc	7,070	4,615
	<u>28,029</u>	<u>27,471</u>
 Other trading activities		
Quench Cafe Income	<u>31,500</u>	<u>12,000</u>
 Investment income		
Bank interest receivable	<u>1,786</u>	<u>463</u>
 Total income	<u><u>61,315</u></u>	<u><u>39,934</u></u>
 Expenditure		
Expenditure on charitable activities		
Rent	22,666	23,240
Rates and water	3,701	4,179
Light and heat	17,598	10,735
Repairs and maintenance	1,696	2,642
Insurance	1,223	1,022
Legal and professional fees	959	961
Other office costs	49	118
Mission (Local)	5,400	5,878
Overseas Mission	13,631	8,068
Pastoral Expenses	1,760	1,040
Misc Expenses	534	559
	<u>69,217</u>	<u>58,442</u>
 Total expenditure	<u><u>69,217</u></u>	<u><u>58,442</u></u>
 Net expenditure	<u><u>(7,902)</u></u>	<u><u>(18,508)</u></u>

Culcheth Community Church

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2024

	2024 £	2023 £
Expenditure on charitable activities		
Culcheth Community Church		
<i>Activities undertaken directly</i>		
Rent	22,666	23,240
Rates & Water	3,701	4,179
Heat & Light	17,598	10,735
Repairs & Maintenance	1,696	2,642
Insurance	1,223	1,022
Office Costs	49	118
Mission (Local)	5,400	5,878
Mission (Overseas)	13,631	8,068
Pastoral Expenses	1,760	1,040
Misc Expenses	534	559
	<u>68,258</u>	<u>57,481</u>
Governance costs		
Governance costs - accountancy fees	959	961
	<u>959</u>	<u>961</u>
Expenditure on charitable activities	<u>69,217</u>	<u>58,442</u>

Accounts

CHARITY REGISTRATION NUMBER: 1152457

Culcheth Community Church
Unaudited Financial Statements
30 June 2023

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Culcheth Community Church

Financial Statements

Year ended 30 June 2023

	Page
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Independent examiner's report to the trustees	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Culcheth Community Church

Trustees' Annual Report

Year ended 30 June 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

Reference and administrative details

Registered charity name	Culcheth Community Church
Charity registration number	1152457
Principal office	50 Lodge Drive Culcheth Warrington Cheshire WA3 4ER England

The trustees

Mr B V Rigby
Mr S Kavanagh
Mr P Hart

Independent examiner	Mr Giles Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
-----------------------------	---

Structure, governance and management

- i. During this reporting period the Church remained constituted and registered as a Charitable Incorporated Organisation (CIO), with a foundation constitution.
- ii. The trustees of the charity by its constitution are the elders of the charity for such time as they hold that office. Elders are appointed following a recommendation and supporting vote from the members of the church at a church meeting.
- iii. Other trustees not holding the office of Elder are appointed to the board by the current trustees in order to assist the Elders with the management of the charity.
- iv. During this reporting period the Church Elders continued the appointment of the additional trustees to assist them in the fulfilment of the aims and objectives of the Church.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Objectives and activities

The Objects of the Charity are:

- i. to advance the Christian faith in accordance with the Articles of Faith (cf. Westminster Confession of Faith) for the benefit of the public in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- ii. to advance the education of the public in the Christian faith in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- iii. to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- iv. to promote and fulfil such other charitable purposes beneficial to the community in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Achievements and performance

Having had regard to the Charity Commissions guidance on Public Benefit, the trustees are pleased to report the following as activities of the Charity ('the Church') in the reporting period:

i. The Church completed its 10th financial year on 30 June 2023. It has suffered the loss of church members over the last few years due to bereavement, but we continue to have regular visitors to our services. Church financial income through giving and donations has been reduced, but its trading subsidiary, Quench Café, our primary outreach initiative, continues to recover after the Covid-19 outbreak and sales now exceed the pre-Covid years. Sufficient income was received over the year to cover the running and maintenance of the church premises, Quench Café and to meet its charitable Objectives.

ii. The Church maintained a regular congregation of between 8-10 individuals during the reporting period. It has also been able to maintain financial support to a variety of local, national and international charities in accordance with its Objectives and has continued to maintain positive relationships within the local community.

iii. The Church still maintains a Food Bank collection point (which is affiliated to the Warrington Trussell Trust) which is used by local families and also provide additional food resources back to the central Warrington Foodbank from its local collection network. The food bank is open to families to collect a three-day supply of emergency food if they are in crisis and have been issued with an e-voucher by a local partner (GP, Social Services, school Head Teachers etc.). This facility has been used by numerous families in the reporting period and the church continues to use its discretion to gift additional resources in some needy cases.

iv. The Church has continued to offer and provide a wide range of ongoing support to a range of local charities, individuals and families in crisis need through appropriate individuals within the Church and volunteers in Quench Café. The Café remains instrumental in this process and retained its role as a key focal point of contact and friendship for those in the local community. Quench Café continues to be supported, not only by church members, but also by a range of local volunteers who hold the same values of serving their local community

v. The Church continues its successful policy of offering volunteering opportunities, both to older persons and also to younger community members to gain work experience and training within the cafe and to understand the benefits of serving their local community.

vi. Despite slowly recovering from the ongoing Covid challenges the Church was able to give a total of £13,946 to local, national and international charities, individuals and good causes over the course of this last year.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2023

Financial review

i. Legal

a. Employment

The Church is careful to fulfil its employment obligations to its workers and volunteers, including paying the minimum wage and supportive pensions packages. Appropriate policies for their protection are in place and notified to them in advance. The cafe is operated by paid and voluntary staff which enables it to cover costs and ensure the facility remains open in the years ahead.

b. Data

The charity is careful to protect the data that it from time to time collects of users of its services in accordance with current legislation.

c. Safeguarding

The charity maintains and reviews its safeguarding policy to ensure that any regulated activities are properly supervised and appropriate systems are in place to protect vulnerable individuals. It is a member of the Thirtyone:eight safeguarding group.

ii. Financial

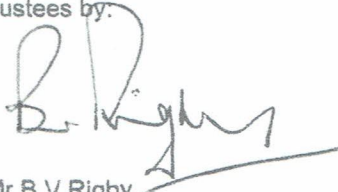
a. Advice

The charity is advised by the chartered accountants - Mattocks Grindley.

b. Reserves

The charity maintains its intention is to have sufficient reserves to be able to fund its activities for at least 6 months.

The trustees' annual report was approved on 31.12.23 and signed on behalf of the board of trustees by:



Mr B V Rigby
Trustee

Culcheth Community Church

Independent Examiner's Report to the Trustees of Culcheth Community Church

Year ended 30 June 2023

I report to the trustees on my examination of the financial statements of Culcheth Community Church ('the charity') for the year ended 30 June 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

3/12/23

Culcheth Community Church

Statement of Financial Activities

Year ended 30 June 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	21,726	5,745	27,471	27,688
Other trading activities	5	12,000	—	12,000	30,000
Investment income	6	463	—	463	23
Total income		<u>34,189</u>	<u>5,745</u>	<u>39,934</u>	<u>57,711</u>
Expenditure					
Expenditure on charitable activities	7,8	52,697	5,745	58,442	51,005
Total expenditure		<u>52,697</u>	<u>5,745</u>	<u>58,442</u>	<u>51,005</u>
Net (expenditure)/income and net movement in funds		<u>(18,508)</u>	<u>—</u>	<u>(18,508)</u>	<u>6,706</u>
Reconciliation of funds					
Total funds brought forward		116,176	—	116,176	109,470
Total funds carried forward		<u>97,668</u>	<u>—</u>	<u>97,668</u>	<u>116,176</u>

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.

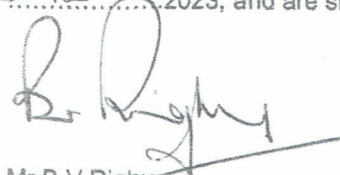
Culcheth Community Church

Statement of Financial Position

30 June 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	12	28,085		36,085
Cash at bank and in hand		<u>70,583</u>		<u>81,091</u>
		98,668		117,176
Creditors: amounts falling due within one year	13	<u>1,000</u>		<u>1,000</u>
Net current assets			<u>97,668</u>	<u>116,176</u>
Total assets less current liabilities			<u>97,668</u>	<u>116,176</u>
Net assets			<u>97,668</u>	<u>116,176</u>
Funds of the charity				
Unrestricted funds			<u>97,668</u>	<u>116,176</u>
Total charity funds	14		<u>97,668</u>	<u>116,176</u>

These financial statements were approved by the board of trustees and authorised for issue on 3-12-2023, and are signed on behalf of the board by:



Mr B V Rigby
Trustee

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

Culcheth Community Church

Notes to the Financial Statements

Year ended 30 June 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 50 Lodge Drive, Culcheth, Warrington, Cheshire, WA3 4ER, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The company currently holds no financial instruments.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Offerings	500	—	500
CAF	13,360	1,520	14,880
Stewardship	—	2,010	2,010
Quench Donations	5,466	—	5,466
Gifts			
Gifts Misc	2,400	2,215	4,615
	<u>21,726</u>	<u>5,745</u>	<u>27,471</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Offerings	—	—	—
CAF	12,395	1,115	13,510
Stewardship	—	1,290	1,290
Quench Donations	8,188	—	8,188
Gifts			
Gifts Misc	3,500	1,200	4,700
	<u>24,083</u>	<u>3,605</u>	<u>27,688</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Quench Cafe Income	<u>12,000</u>	<u>12,000</u>	<u>30,000</u>	<u>30,000</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>463</u>	<u>463</u>	<u>23</u>	<u>23</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Culcheth Community Church	51,736	5,745	57,481
Support costs	961	—	961
	<u>52,697</u>	<u>5,745</u>	<u>58,442</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Culcheth Community Church	46,247	3,605	49,852
Support costs	1,153	—	1,153
	<u>47,400</u>	<u>3,605</u>	<u>51,005</u>

8.

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Culcheth Community Church	57,481	—	57,481	49,852
Governance costs	—	961	961	1,153
	<u>57,481</u>	<u>961</u>	<u>58,442</u>	<u>51,005</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2023 £	2022 £
-----------	-----------

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

12. Debtors

	2023	2022
	£	£
Other debtors	<u>28,085</u>	<u>36,085</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 July 2022	Income £	Expenditure £	At 30 June 2023
General funds	<u>116,176</u>	<u>34,189</u>	<u>(52,697)</u>	<u>97,668</u>

	At 1 July 2021	Income £	Expenditure £	At 30 June 2022
General funds	<u>109,470</u>	<u>54,106</u>	<u>(47,400)</u>	<u>116,176</u>

Restricted funds

	At 1 July 2022	Income £	Expenditure £	At 30 June 2023
CCC Restricted Donations	<u>—</u>	<u>5,745</u>	<u>(5,745)</u>	<u>—</u>

	At 1 July 2021	Income £	Expenditure £	At 30 June 2022
CCC Restricted Donations	<u>—</u>	<u>3,605</u>	<u>(3,605)</u>	<u>—</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	98,668	98,668
Creditors less than 1 year	(1,000)	(1,000)
Net assets	<u>97,668</u>	<u>97,668</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	117,176	117,176
Creditors less than 1 year	(1,000)	(1,000)
Net assets	<u>116,176</u>	<u>116,176</u>

Culcheth Community Church

Management Information

Year ended 30 June 2023

The following pages do not form part of the financial statements.

Culcheth Community Church
Detailed Statement of Financial Activities

Year ended 30 June 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Offerings	500	—
CAF	14,880	13,510
Stewardship	2,010	1,290
Quench Donations	5,466	8,188
Gifts Misc	4,615	4,700
	<u>27,471</u>	<u>27,688</u>
Other trading activities		
Quench Cafe Income	<u>12,000</u>	<u>30,000</u>
Investment income		
Bank interest receivable	<u>463</u>	<u>23</u>
Total income	<u><u>39,934</u></u>	<u><u>57,711</u></u>
Expenditure		
Expenditure on charitable activities		
Rent	23,240	22,240
Rates and water	4,179	4,485
Light and heat	10,735	7,628
Repairs and maintenance	2,642	1,015
Insurance	1,022	1,005
Legal and professional fees	961	1,153
Other office costs	118	90
Mission (Local)	5,878	3,847
Overseas Mission	8,068	8,198
Pastoral Expenses	1,040	870
Misc Expenses	559	474
	<u>58,442</u>	<u>51,005</u>
Total expenditure	<u><u>58,442</u></u>	<u><u>51,005</u></u>
Net (expenditure)/income	<u><u>(18,508)</u></u>	<u><u>6,706</u></u>

Culcheth Community Church

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2023

	2023 £	2022 £
Expenditure on charitable activities		
Culcheth Community Church		
<i>Activities undertaken directly</i>		
Rent	23,240	22,240
Rates & Water	4,179	4,485
Heat & Light	10,735	7,628
Repairs & Maintenance	2,642	1,015
Insurance	1,022	1,005
Office Costs	118	90
Mission (Local)	5,878	3,847
Mission (Overseas)	8,068	8,198
Pastoral Expenses	1,040	870
Misc Expenses	559	474
	<u>57,481</u>	<u>49,852</u>
Governance costs		
Governance costs - accountancy fees	961	1,153
	<u>961</u>	<u>1,153</u>
Expenditure on charitable activities	<u>58,442</u>	<u>51,005</u>

Accounts

CHARITY REGISTRATION NUMBER: 1152457

Culcheth Community Church
Unaudited Financial Statements
30 June 2022

MATTOCKS GRINDLEY
Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Culcheth Community Church

Financial Statements

Year ended 30 June 2022

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Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	16

Culcheth Community Church

Trustees' Annual Report

Year ended 30 June 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

Reference and administrative details

Registered charity name	Culcheth Community Church
Charity registration number	1152457
Principal office	50 Lodge Drive Culcheth Warrington Cheshire WA3 4ER England

The trustees

Mr B V Rigby
Mr S Kavanagh
Mr P Hart

Independent examiner	Mr Giles Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Structure, governance and management

i. During this reporting period the Church remained constituted and registered as a Charitable Incorporated Organisation (CIO), with a foundation constitution.

ii. The trustees of the charity by its constitution are the elders of the charity for such time as they hold that office. Elders are appointed following a recommendation and supporting vote from the members of the church at a church meeting.

iii. Other trustees not holding the office of Elder are appointed to the board by the current trustees in order to assist the Elders with the management of the charity.

iv. During this reporting period the Church Elders continued the appointment of the additional trustees to assist them in the fulfilment of the aims and objectives of the Church.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Objectives and activities

The Objects of the Charity are:

i. to advance the Christian faith in accordance with the Articles of Faith (cf. Westminster Confession of Faith) for the benefit of the public in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

ii. to advance the education of the public in the Christian faith in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iii. to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;

iv. to promote and fulfil such other charitable purposes beneficial to the community in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Achievements and performance

Having had regard to the Charity Commissions guidance on Public Benefit, the trustees are pleased to report the following as activities of the Charity ('the Church') in the reporting period:

i. The Church completed its 9th financial year on 30 June 2022. During the period the Church membership reduced slightly. It has been a difficult year as both the church and Quench Café have recovered slowly after the Covid-19 outbreak and closure due to government restrictions. Consequently, financial income has been reduced through church giving, donations and its trading subsidiary, Quench Cafe Limited. However, it was still possible to provide sufficient income to cover the running and maintenance of the church premises and to meet its charitable Objectives.

ii. The Church maintained a regular congregation of between 10-12 individuals during the reporting period. It has also been able to maintain financial support to a variety of local, national and international charities in accordance with its Objectives and has continued to maintain positive relationships within the local community.

iii. The Church still maintains a Food Bank collection point (which is affiliated to the Warrington Trussell Trust) which is used by local families and also provide additional food resources back to the central Warrington Foodbank from its local collection network. The food bank is open to families to collect a three-day supply of emergency food if they are in crisis and have been issued with a food voucher by a local partner (GP, Social Services, school Head Teachers etc.). This facility has been used by numerous families in the reporting period and the church used its discretion to add additional resources in some cases.

iv. The Church has continued to offer and provide a wide range of ongoing support to a range of local charities, individuals and families in crisis need through individuals within the Church and appropriate volunteers in Quench Café. The Café remains instrumental in this process and is itself a key focal point of contact and friendship for those in the local community. Quench Café continues to be supported, not only by church members, but also by local volunteers who hold the same values of serving their local community.

v. The Church continues its successful policy of offering volunteering opportunities, both to older persons and also to younger community members to gain work experience and training within the cafe and to understand the benefits of serving their local community.

vi. Despite slowly recovering from the ongoing Covid challenges the Church was able to give a total of £12,045 to local, national and international charities, individuals and good causes over the course of this last year.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2022

Financial review

i. Legal

a. Employment

The Church is careful to fulfil its employment obligations to its workers and volunteers, including paying the minimum wage and supportive pensions packages. Appropriate policies for their protection are in place and notified to them in advance. The cafe is operated by paid and voluntary staff which enables it to cover costs and ensure the facility remains open in the years ahead.

b. Data

The charity is careful to protect the data that it from time to time collects of users of its services in accordance with current legislation.

c. Safeguarding

The charity maintains and reviews its safeguarding policy to ensure that any regulated activities are properly supervised and appropriate systems are in place to protect vulnerable individuals. It is a member of the Thirtyone:eight safeguarding group.

ii. Financial

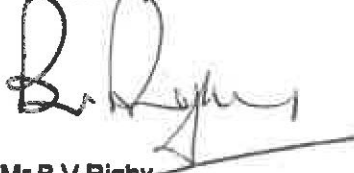
a. Advice

The charity is advised by the chartered accountants - Mattocks Grindley.

b. Reserves

The charity maintains its intention is to have sufficient reserves to be able to fund its activities for at least 6 months.

The trustees' annual report was approved on 21st September 2022 and signed on behalf of the board of trustees by:



Mr B V Rigby
Trustee

Culcheth Community Church

Independent Examiner's Report to the Trustees of Culcheth Community Church

Year ended 30 June 2022

I report to the trustees on my examination of the financial statements of Culcheth Community Church ('the charity') for the year ended 30 June 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



**Mr Giles Mattocks FCA
Independent Examiner**

**18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN**

20/2/23

Culcheth Community Church

Statement of Financial Activities

Year ended 30 June 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	24,083	3,605	27,688	27,371
Other trading activities	5	30,000	—	30,000	30,000
Investment income	6	23	—	23	6
Total income		<u>54,106</u>	<u>3,605</u>	<u>57,711</u>	<u>57,377</u>
Expenditure					
Expenditure on charitable activities	7,8	47,400	3,605	51,005	38,251
Total expenditure		<u>47,400</u>	<u>3,605</u>	<u>51,005</u>	<u>38,251</u>
Net income and net movement in funds		<u>6,706</u>	<u>—</u>	<u>6,706</u>	<u>19,126</u>
Reconciliation of funds					
Total funds brought forward		109,470	—	109,470	90,344
Total funds carried forward		<u>116,176</u>	<u>—</u>	<u>116,176</u>	<u>109,470</u>

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.

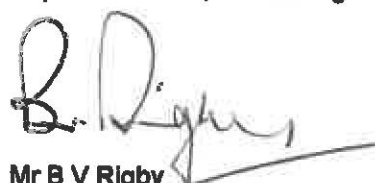
Culcheth Community Church

Statement of Financial Position

30 June 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	12	36,085		30,585
Cash at bank and in hand		<u>81,091</u>		<u>79,885</u>
		117,176		110,470
Creditors: amounts falling due within one year	13	<u>1,000</u>		<u>1,000</u>
Net current assets			<u>116,176</u>	<u>109,470</u>
Total assets less current liabilities			<u>116,176</u>	<u>109,470</u>
Net assets			<u>116,176</u>	<u>109,470</u>
Funds of the charity				
Unrestricted funds			<u>116,176</u>	<u>109,470</u>
Total charity funds	14		<u>116,176</u>	<u>109,470</u>

These financial statements were approved by the board of trustees and authorised for issue on 21st September 2022, and are signed on behalf of the board by:


Mr B V Rigby
Trustee

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

Culcheth Community Church

Notes to the Financial Statements

Year ended 30 June 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 50 Lodge Drive, Culcheth, Warrington, Cheshire, WA3 4ER, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The company currently holds no financial instruments.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Offerings	—	—	—
CAF	12,395	1,115	13,510
Stewardship	—	1,290	1,290
General Donations	—	—	—
Quench Donations	8,188	—	8,188
Gifts			
Gifts Misc	3,500	1,200	4,700
	<u>24,083</u>	<u>3,605</u>	<u>27,688</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Offerings	85	—	85
CAF	12,525	1,125	13,650
Stewardship	5,209	540	5,749
General Donations	5,222	—	5,222
Quench Donations	1,115	—	1,115
Gifts			
Gifts Misc	—	1,550	1,550
	<u>24,156</u>	<u>3,215</u>	<u>27,371</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Quench Cafe Income	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank Interest receivable	<u>23</u>	<u>23</u>	<u>6</u>	<u>6</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Culcheth Community Church	46,247	3,605	49,852
Support costs	1,153	–	1,153
	<u>47,400</u>	<u>3,605</u>	<u>51,005</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Culcheth Community Church	33,881	3,215	37,096
Support costs	1,155	–	1,155
	<u>35,036</u>	<u>3,215</u>	<u>38,251</u>

8.

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Culcheth Community Church	49,852	–	49,852	37,096
Governance costs	–	1,153	1,153	1,155
	<u>49,852</u>	<u>1,153</u>	<u>51,005</u>	<u>38,251</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022	2021
£	£

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

12. Debtors

	2022 £	2021 £
Other debtors	<u>36,085</u>	<u>30,585</u>

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
General funds	<u>109,470</u>	<u>54,106</u>	<u>(47,400)</u>	<u>116,176</u>

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General funds	<u>90,344</u>	<u>54,162</u>	<u>(35,036)</u>	<u>109,470</u>

Restricted funds

	At 1 July 2021 £	Income £	Expenditure £	At 30 June 2022 £
CCC Restricted Donations	<u>—</u>	<u>3,605</u>	<u>(3,605)</u>	<u>—</u>

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
CCC Restricted Donations	<u>—</u>	<u>3,215</u>	<u>(3,215)</u>	<u>—</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

15. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	117,176	117,176
Creditors less than 1 year	(1,000)	(1,000)
Net assets	116,176	116,176

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	110,470	110,470
Creditors less than 1 year	(1,000)	(1,000)
Net assets	109,470	109,470

Culcheth Community Church
Management Information
Year ended 30 June 2022

The following pages do not form part of the financial statements.

Culcheth Community Church
Detailed Statement of Financial Activities
Year ended 30 June 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Offerings	—	85
CAF	13,510	13,650
Stewardship	1,290	5,749
General Donations	—	5,222
Quench Donations	8,188	1,115
Gifts Misc	4,700	1,550
	<u>27,688</u>	<u>27,371</u>
 Other trading activities		
Quench Cafe Income	<u>30,000</u>	<u>30,000</u>
 Investment income		
Bank interest receivable	<u>23</u>	<u>6</u>
 Total Income	<u><u>57,711</u></u>	<u><u>57,377</u></u>
 Expenditure		
Expenditure on charitable activities		
Rent	22,240	18,682
Rates and water	4,485	1,580
Light and heat	7,628	3,188
Repairs and maintenance	1,015	2,802
Insurance	1,005	1,085
Legal and professional fees	1,153	1,155
Other office costs	90	171
Mission (Local)	3,847	2,726
Overseas Mission	8,198	5,863
Pastoral Expenses	870	480
Misc Expenses	474	519
	<u>61,005</u>	<u>38,251</u>
 Total expenditure	<u><u>61,005</u></u>	<u><u>38,251</u></u>
 Net Income	<u><u>6,706</u></u>	<u><u>19,126</u></u>

Culcheth Community Church

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2022

	2022 £	2021 £
Expenditure on charitable activities		
Culcheth Community Church		
<i>Activities undertaken directly</i>		
Rent	22,240	18,662
Rates & Water	4,485	1,580
Heat & Light	7,628	3,188
Repairs & Maintenance	1,015	2,802
Insurance	1,005	1,085
Office Costs	90	171
Mission (Local)	3,847	2,726
Mission (Overseas)	8,198	5,863
Pastoral Expenses	870	480
Misc Expenses	474	519
	<u>49,852</u>	<u>37,096</u>
Governance costs		
Governance costs - accountancy fees	1,153	1,155
	<u>51,005</u>	<u>38,251</u>
Expenditure on charitable activities		

Accounts

CHARITY REGISTRATION NUMBER: 1152457

Culcheth Community Church
Unaudited Financial Statements
30 June 2021

MATTOCKS GRINDLEY

Chartered Accountants
18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

Culcheth Community Church

Financial Statements

Year ended 30 June 2021

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Culcheth Community Church

Trustees' Annual Report

Year ended 30 June 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2021.

Reference and administrative details

Registered charity name	Culcheth Community Church
Charity registration number	1152457
Principal office	50 Lodge Drive Culcheth Warrington Cheshire WA3 4ER England

The trustees

Mr B V Rigby
Mr S Kavanagh
Mr P Hart
Mr P Birchall (Retired 30 April 2021)

Independent examiner	Mr Giles Mattocks FCA 18 Mulberry Avenue Turnstone Business Park Widnes Cheshire WA8 0WN
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Structure, governance, and management

i. During this reporting period the Church remained constituted and registered as a Charitable Incorporated Organisation (CIO), with a foundation constitution.

ii. The trustees of the charity by its constitution are the elders of the charity for such time as they hold that office. Elders are appointed following a recommendation and supporting vote from the members of the church at a church meeting.

iii. Other trustees not holding the office of Elder are appointed to the board by the current trustees in order to assist the Elders with the management of the charity. They are appointed for fixed terms.

iv. During this reporting period the Church Elders continued the appointment of the additional trustees to assist them in the fulfilment of the aims and objectives of the Church.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Objectives and activities

The Objects of the Charity are:

i. to advance the Christian faith in accordance with the Articles of Faith (cf. Westminster Confession of Faith) for the benefit of the public in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit.

ii. to advance the education of the public in the Christian faith in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit.

iii. to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit.

iv. to promote and fulfil such other charitable purposes beneficial to the community in Warrington and in such other parts of the United Kingdom or the world as the Trustees may from time-to-time think fit.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Achievements and performance

Having had regard to the Charity Commissions guidance on Public Benefit, the trustees are pleased to report the following as activities of the Charity ('the Church') in the reporting period:

i. The Church completed its eighth financial year on 30 June 2021. During the period the Church membership remained constant. It has been a difficult year as both the church and Quench Café have been closed for over 7 months due to the Covid-19 outbreak and closure due to government restrictions. Consequently, financial income has been reduced through church giving, donations and the limited opening of its trading subsidiary, Quench Cafe Limited. However, it has still been possible to provide sufficient income to cover the running and maintenance of the church premises and to meet its charitable Objectives through church reserves and government support.

ii. The Church maintained a regular congregation of between 12-16 individuals during the reporting period. It has also been able to maintain financial support, at a reduced level, to a variety of local, national, and international charities and has continued to maintain relationships within the local community.

iii. The Church still maintains a Food Bank collection point (which is affiliated to the Warrington Trussell Trust) which is used by local families and also provide additional food resources back to the central Warrington Foodbank from its local collection network. The food bank is open to local families to collect a three-day supply of emergency food if they are in crisis and have been issued with a food voucher by a local partner (GP, Social Services, school etc.). Each family can use the service with a food voucher on a maximum of three occasions annually. This facility has been used by numerous families in the reporting period and the church used its discretion to add additional resources in some cases.

iv. The Church has continued to offer and provide a wide range of ongoing support to a range of local charities, individuals and families in crisis need even in the Covid lock-down period through appropriate individuals within the Church and the limitations of social distancing. Quench Café remains instrumental in this process and is itself a key focal point of contact and friendship for those in the local community, even opening for Food Bank services during the lock-down. Quench Café continues to be supported, not only by church members, but also by local volunteers who hold the same values of serving their local community.

v. The Church continues its successful policy of offering volunteering opportunities, both to older persons and also to younger community members to gain work experience and training within the cafe and to understand the benefits of serving their local community.

vi. Despite the ongoing Covid challenges the Church was able to maintain its support of overseas missions in Madagascar and Alabama, USA throughout the year. A total of £8,589 has been given to local, national, and international charities, individuals and good causes over the course of this last year.

Culcheth Community Church

Trustees' Annual Report *(continued)*

Year ended 30 June 2021

Financial review

i. Legal

a. Employment

The Church is careful to fulfil its employment obligations to its workers and volunteers, including paying the minimum wage and supportive pensions packages. Appropriate policies for their protection are in place and notified to them in advance. The cafe is operated by paid and voluntary staff which enables it to cover costs and ensure the facility remains open in the years ahead. During the Covid closures staff were furloughed under the government scheme, but the church through God's provision ensured that staff suffered limited hardship and were paid the full 100% of their monthly salary.

b. Data

The charity is careful to protect the data that it from time to time collects of users of its services in accordance with current legislation.

c. Safeguarding

The charity maintains and reviews its safeguarding policy to ensure that any regulated activities are properly supervised, and appropriate systems are in place to protect vulnerable individuals. It is a member of the Thirtyone:eight safeguarding group.

ii. Financial

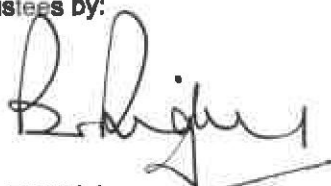
a. Advice

The charity continues to be advised by chartered accounts - Bramwell Morris.

b. Reserves

The charity maintains its intention is to have sufficient reserves to be able to fund its activities for at least 6 months.

The trustees' annual report was approved on 7 December 2021 and signed on behalf of the board of trustees by:



Mr B V Rigby
Trustee

Culcheth Community Church

Independent Examiner's Report to the Trustees of Culcheth Community Church

Year ended 30 June 2021

I report to the trustees on my examination of the financial statements of Culcheth Community Church ('the charity') for the year ended 30 June 2021.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.



Mr Giles Mattocks FCA
Independent Examiner

18 Mulberry Avenue
Turnstone Business Park
Widnes
Cheshire
WA8 0WN

7/12/21

Culcheth Community Church

Statement of Financial Activities

Year ended 30 June 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	24,156	3,215	27,371	29,530
Other trading activities	5	30,000	—	30,000	31,800
Investment income	6	6	—	6	101
Total income		<u>54,162</u>	<u>3,215</u>	<u>57,377</u>	<u>61,431</u>
Expenditure					
Expenditure on charitable activities	7,8	35,036	3,215	38,251	42,401
Total expenditure		<u>35,036</u>	<u>3,215</u>	<u>38,251</u>	<u>42,401</u>
Net income and net movement in funds		<u>19,126</u>	<u>—</u>	<u>19,126</u>	<u>19,030</u>
Reconciliation of funds					
Total funds brought forward		90,344	—	90,344	71,314
Total funds carried forward		<u>109,470</u>	<u>—</u>	<u>109,470</u>	<u>90,344</u>

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 12 form part of these financial statements.

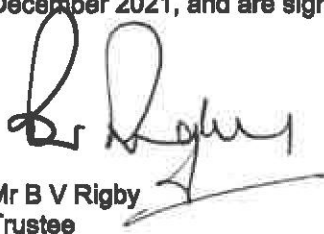
Culcheth Community Church

Statement of Financial Position

30 June 2021

	Note	2021 £	£	2020 £
Current assets				
Debtors	12	30,585		20,585
Cash at bank and in hand		<u>79,885</u>		<u>70,759</u>
		110,470		91,344
Creditors: amounts falling due within one year	13	<u>1,000</u>		<u>1,000</u>
Net current assets			109,470	90,344
Total assets less current liabilities			109,470	90,344
Net assets			109,470	90,344
Funds of the charity				
Unrestricted funds			109,470	90,344
Total charity funds	14		109,470	90,344

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2021, and are signed on behalf of the board by:


Mr B V Rigby
Trustee

The notes on pages 8 to 12 form part of these financial statements.

Culcheth Community Church

Notes to the Financial Statements

Year ended 30 June 2021

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 50 Lodge Drive, Culcheth, Warrington, Cheshire, WA3 4ER, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Financial Instruments

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The company currently holds no financial instruments.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Offerings	85	—	85
CAF	12,525	1,125	13,650
Stewardship	5,209	540	5,749
General Donations	5,222	—	5,222
Quench Donations	1,115	—	1,115
Gifts			
Gifts Misc.	—	1,550	1,550
	<u>24,156</u>	<u>3,215</u>	<u>27,371</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Offerings	30	—	30
CAF	11,770	1,600	13,370
Stewardship	5,820	540	6,360
General Donations	5,200	—	5,200
Quench Donations	3,370	—	3,370
Gifts			
Gifts Misc.	—	1,200	1,200
	<u>26,190</u>	<u>3,340</u>	<u>29,530</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Quench Cafe Income	<u>30,000</u>	<u>30,000</u>	<u>31,800</u>	<u>31,800</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>6</u>	<u>6</u>	<u>101</u>	<u>101</u>

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Culcheth Community Church	33,881	3,215	37,096
Support costs	1,155	—	1,155
	<u>35,036</u>	<u>3,215</u>	<u>38,251</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Culcheth Community Church	38,181	3,340	41,521
Support costs	880	—	880
	<u>39,061</u>	<u>3,340</u>	<u>42,401</u>

8.

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Culcheth Community Church	37,096	—	37,096	41,521
Governance costs	—	1,155	1,155	880
	<u>37,096</u>	<u>1,155</u>	<u>38,251</u>	<u>42,401</u>

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>500</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021 £	2020 £
-----------	-----------

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Culcheth Community Church

Notes to the Financial Statements *(continued)*

Year ended 30 June 2021

12. Debtors

	2021 £	2020 £
Other debtors	<u>30,585</u>	<u>20,585</u>

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>1,000</u>	<u>1,000</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
General funds	<u>90,344</u>	<u>54,162</u>	<u>(35,036)</u>	<u>109,470</u>

Restricted funds

	At 1 July 2020 £	Income £	Expenditure £	At 30 June 2021 £
CCC Restricted Donations	<u>—</u>	<u>3,215</u>	<u>(3,215)</u>	<u>—</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Current assets	110,470	110,470	87,694
Creditors less than 1 year	<u>(1,000)</u>	<u>(1,000)</u>	<u>—</u>
Net assets	<u>109,470</u>	<u>109,470</u>	<u>87,694</u>

Culcheth Community Church
Management Information
Year ended 30 June 2021

The following pages do not form part of the financial statements.

Culcheth Community Church
Detailed Statement of Financial Activities
Year ended 30 June 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Offerings	85	30
CAF	13,650	13,370
Stewardship	5,749	6,360
General Donations	5,222	5,200
Quench Donations	1,115	3,370
Gifts Misc.	1,550	1,200
	<u>27,371</u>	<u>29,530</u>
 Other trading activities		
Quench Cafe Income	<u>30,000</u>	<u>31,800</u>
 Investment Income		
Bank interest receivable	<u>6</u>	<u>101</u>
 Total Income	<u>57,377</u>	<u>61,431</u>
 Expenditure		
Expenditure on charitable activities		
Rent	18,682	19,932
Rates and water	1,580	3,782
Light and heat	3,188	6,090
Repairs and maintenance	2,802	861
Insurance	1,085	1,076
Legal and professional fees	1,155	880
Other office costs	171	348
Mission (Local)	2,726	3,840
Overseas Mission	5,863	4,457
Pastoral Expenses	480	880
Misc Expenses	519	255
	<u>38,251</u>	<u>42,401</u>
 Total expenditure	<u>38,251</u>	<u>42,401</u>
 Net income	<u>19,126</u>	<u>19,030</u>

Culcheth Community Church

Notes to the Detailed Statement of Financial Activities

Year ended 30 June 2021

	2021 £	2020 £
Expenditure on charitable activities		
Culcheth Community Church		
<i>Activities undertaken directly</i>		
Rent	18,682	19,932
Rates & Water	1,580	3,782
Heat & Light	3,188	6,090
Repairs & Maintenance	2,802	861
Insurance	1,085	1,076
Office Costs	171	348
Mission (Local)	2,726	3,840
Mission (Overseas)	5,863	4,457
Pastoral Expenses	480	880
Misc Expenses	519	255
	<u>37,096</u>	<u>41,521</u>
Governance costs		
Governance costs - accountancy fees	<u>1,155</u>	<u>880</u>
Expenditure on charitable activities	<u><u>38,251</u></u>	<u><u>42,401</u></u>

