

**COMMUNITY CHURCH KILLINGWORTH CIO**

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

**Charity Number 1156220**

**COMMUNITY CHURCH KILLINGWORTH CIO**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
For the year ended 31 March 2022

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**COMMUNITY CHURCH KILLINGWORTH CIO**  
**TRUSTEES ANNUAL REPORT**  
For the year ended 31 March 2022

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

## **1. Objectives and Activities**

### **Aims of the Charity**

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

### **Objectives, strategies and activities for the year**

Community Church Killingworth started the year continuing online Zoom meetings each week for members as it had done during the lockdown periods of 2020/21.

As restrictions eased in July 2021 we were able to begin meeting together again in person whilst following advice, guidance and the regulations in force at any given point. This included both our regular Sunday morning meetings and various midweek group meetings, alongside this we endeavoured to continue offering online engagement for those who felt less comfortable meeting in person, with Zoom and Facebook streaming of main Sunday meetings and some midweek groups continuing to meet exclusively on Zoom whilst others adopted a hybrid approach.

Within the main Sunday meeting there are separate age based streams focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome.

An Alpha Online course was run during the latter stages of lockdown.

A creative writing group was started which encouraged its members to reflect on their lockdown experiences and produce writing which was shared during a monthly Zoom meeting. One specific aim of this group was to encourage engagement and improve mental health and wellbeing by creating space to share the inevitable struggles of lockdown in a supportive environment. There are plans for a selection of their work to be compiled into a self-published book in the coming year.

**COMMUNITY CHURCH KILLINGWORTH CIO**  
**TRUSTEES ANNUAL REPORT**

For the year ended 31 March 2022

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A major strategic objective for the year has been to recover the cohesion and quality of relationships both within the church and with the wider community that had inevitably suffered as a result of lockdown.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not. A strategic review of church and its activities is currently underway with the primary objective being to look at ways to increase community engagement both in terms of advancing the Christian faith and relieving sickness and poverty.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana. More recently, specific appeals have been made to provide relief for those affected by the war in Ukraine, particularly this family as they have been involved in meeting refugees at the border and providing support and essentials as needed.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued.

## **2. Public Benefit Statement**

The Objects of the Church are for the public benefit:

- 1) to advance the Christian faith;
- 2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
- 3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

## **3. Policy on Grant Making**

No grants are made

## **4. Policy on Social Investment**

No social investments are made

## **5. Contribution by Volunteers**

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

## **6. Achievements and Performance**

Covered under objectives and activities above

## **7. Fundraising**

The church remains entirely funded by the generous regular giving of its members.

## **8. Investments**

No investments made

## **9. Financial review**

### **Review of the year**

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £53,947 (2021: £54,160) of which £nil was restricted (2021: £nil) and expenditure of £157,373 (2021: £31,704) of which £120,920 was restricted (2021: £nil). There was an operating deficit of £103,426 (2021: surplus of £22,456) of which a deficit of £123,175 was restricted (2021: £nil).

At 31 March 2022 the Charity had net assets of £193,043 (2021: £296,469) of which £56,998 was restricted (2021: £180,173).

### **Reserves policy/Going concern**

The Trustees consider the level of reserves, £136,045 (2021: £116,296), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

## **10. Risk Management**

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

## **11. Plans for future periods**

The church is currently pursuing the potential purchase of a building. Initial feedback from the strategic review mentioned earlier revealed that many of the activities church members would like to be involved in would be best facilitated by having access to premises available throughout the week rather than solely on a Sunday morning as the current rented accommodation permits. It is this desire to increase community engagement that is the driving factor in pursuing the property purchase.

## **12. Reference and administrative details of the charity, its trustees and advisors**

<b>Registered charity name</b>	Community Church Killingworth CIO
<b>Charity number</b>	1156220
<b>Registered office</b>	32 Flodden, Killingworth, Newcastle upon Tyne NE12 6NF
<b>Trustees and Members of the Board</b>	David Forrest (chair) – appointed 03.02.2014 David Glover – appointed 03.02.2014 Peter Bentley – appointed 03.02.2014 Alastair Hetherington (treasurer / secretary) appointed 03.02.2014 Norman Moderate (treasurer/secretary) Resigned 31.01.2022
<b>Independent Examiner</b>	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
<b>Bankers</b>	Barclays Bank
<b>Solicitors</b>	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

## **13. Fund held as custodian trustees on behalf of others**

No such funds are held

#### **14. Exemptions from disclosures**

There are no such exemptions

#### **15. Structure, governance and management**

##### **Governing Document**

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

##### **Recruitment and Appointment of the Board**

The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

##### **Board Induction and Training**

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

#### **16. Related parties**

No related parties

## **17. Statement of Trustee Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16/09/22 and signed on their behalf by:

David T Forrest  
Chair





## **COMMUNITY CHURCH KILLINGWORTH CIO**

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

For the year ended 31 March 2022

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I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2022, which are set out on pages 8 to 19.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

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

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT  
Connected Voice Business Services Ltd  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 20/09/22



# COMMUNITY CHURCH KILLINGWORTH CIO

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 (Revised)
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	6	53,863	-	<b>53,863</b>	51,997
Charitable activities					
Grants and contracts	7	-	-	-	1,908
Investments	9	19	-	<b>19</b>	255
<b>Total income</b>		<b>53,947</b>	<b>-</b>	<b>53,947</b>	<b>54,160</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	10	36,453	120,920	<b>157,373</b>	31,704
<b>Total expenditure</b>		<b>36,453</b>	<b>120,920</b>	<b>157,373</b>	<b>31,704</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		17,494	( 120,920 )	<b>( 103,426 )</b>	22,456
Transfers between funds		2,255	( 2,255 )	-	-
<b>Net movement of funds</b>		19,749	( 123,175 )	<b>( 103,426 )</b>	22,456
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		116,296	180,173	<b>296,469</b>	274,013
<b>Total funds carried forward</b>		<b>136,045</b>	<b>56,998</b>	<b>193,043</b>	<b>296,469</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 19 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 March 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<b><u>Fixed assets</u></b>					
Tangible assets	14		53,054		56,084
<b><i>Total fixed assets</i></b>			<b>53,054</b>		<b>56,084</b>
<b><u>Current assets</u></b>					
Cash at bank and in hand	15	141,219		240,985	
<b><i>Total current assets</i></b>		<b>141,219</b>		<b>240,985</b>	
<b>Creditors:</b> amounts falling due within one year	16	( 1,230 )		( 600 )	
<b><i>Net current assets</i></b>			<b>139,989</b>		<b>240,385</b>
<b><i>Total net assets or liabilities</i></b>			<b>193,043</b>		<b>296,469</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			136,045		116,296
Restricted income funds			56,998		180,173
<b><i>Total funds</i></b>			<b>193,043</b>		<b>296,469</b>

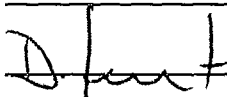
The notes on pages 10 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on:

16/09/22

and are signed on its behalf by:

David T Forrest  
Chair



# **COMMUNITY CHURCH KILLINGWORTH CIO**

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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### **1 Accounting Policies**

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

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

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

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £136,045 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### **3.3 Grants and donations**

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

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

## **COMMUNITY CHURCH KILLINGWORTH CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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#### **3.4 Volunteer help**

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

#### **3.5 Interest receivable**

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

#### **3.6 Fund accounting**

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

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

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

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

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

#### **4.5 Creditors**

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

## **COMMUNITY CHURCH KILLINGWORTH CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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#### **5 Assets**

##### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Building	No depreciation.
Fixtures, fittings and equipment	Straight line over three years

# COMMUNITY CHURCH KILLINGWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>6 Donations and legacies</b>				
Donations and gifts	12,168	-	<b>12,168</b>	8,141
Gift Aid donations	33,213	-	<b>33,213</b>	35,664
Services	60	-	<b>60</b>	100
Gift Aid	8,422	-	<b>8,422</b>	8,092
	<u>53,863</u>	<u>-</u>	<u><b>53,863</b></u>	<u>51,997</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
World mission	-	-	-	1,908
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,908</u>
<b>8 Other trading activities</b>				
Fundraising events	65	-	<b>65</b>	-
	<u>65</u>	<u>-</u>	<u><b>65</b></u>	<u>-</u>
<b>9 Income from investments</b>				
Bank Interest	19	-	<b>19</b>	255
	<u>19</u>	<u>-</u>	<u><b>19</b></u>	<u>255</u>

Income was £53,947 (2021: £54,160) of which £53,947 was unrestricted or designated (2021: £54,160) and £0 was restricted (2021: £0)

# COMMUNITY CHURCH KILLINGWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>10 Charitable activities</b>				
<u>Direct costs</u>				
Support	400	-	<b>400</b>	-
Volunteer costs	129	-	<b>129</b>	-
Training	90	-	<b>90</b>	-
Pastoral gifts	1,631	-	<b>1,631</b>	1,009
Speakers	100	-	<b>100</b>	100
Children's work	216	-	<b>216</b>	345
Outreach	464	-	<b>464</b>	1,470
world mission	-	-	-	18,605
Project resources	2,080	-	<b>2,080</b>	-
<u>Support costs</u>				
Administration	1,158	-	<b>1,158</b>	791
Building capital refunds	-	120,820	<b>120,820</b>	-
Licences	425	-	<b>425</b>	1,519
External support	22,080	100	<b>22,180</b>	1,140
Insurance	428	-	<b>428</b>	414
Room hire	150	-	<b>150</b>	-
Refreshments	318	-	<b>318</b>	50
Equipment	724	-	<b>724</b>	267
Building expenses	2,400	-	<b>2,400</b>	2,454
Depreciation	3,030	-	<b>3,030</b>	2,940
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	630	-	<b>630</b>	600
	<u>36,453</u>	<u>120,920</u>	<u><b>157,373</b></u>	<u>31,704</u>

Expenditure on charitable activities was £157,373 (2021: £31,704) of which £36,453 was unrestricted or designated (2021: £31,704) and £120,920 was restricted (2021: £0)



## COMMUNITY CHURCH KILLINGWORTH CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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#### 11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	630	600
	<u>630</u>	<u>600</u>

There were no other fees paid to the examiner (2021: £nil)

#### 12 Transactions with trustees

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

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 13 Corporation Taxation

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

# COMMUNITY CHURCH KILLINGWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

	Fixture, fittings and equipment £	Building £	Total £
<b>14 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	8,910	53,054	<b>61,964</b>
Additions	-	-	-
Disposals	-	-	-
<b>Balance carried forward</b>	<b>8,910</b>	<b>53,054</b>	<b>61,964</b>
<b>Depreciation</b>			
Basis	SL		
Rate	33%		
Balance brought forward	5,880	-	<b>5,880</b>
Depreciation charge for year	3,030	-	<b>3,030</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>8,910</b>	<b>-</b>	<b>8,910</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>3,030</b>	<b>53,054</b>	<b>56,084</b>
<b>Carried forward</b>	<b>-</b>	<b>53,054</b>	<b>53,054</b>

Building cost relates to the preparation and professional fees for the future purchases of a property.

## 15 Cash at bank and in hand

	2022 £	2021 £
CCK current account	<b>14,145</b>	8,567
Deposit account	<b>126,880</b>	231,861
CCK cash	<b>194</b>	344
Footsteps cash	-	213
	<b>141,219</b>	<b>240,985</b>

## 16 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Accruals		
Independent examination of accounts	<b>1,230</b>	600
	<b>1,230</b>	<b>600</b>

## 19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021/22. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

# COMMUNITY CHURCH KILLINGWORTH CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 20 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	96,296	53,947	( 36,453 )	2,255	116,045
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
<b>Totals</b>	<b>116,296</b>	<b>53,947</b>	<b>( 36,453 )</b>	<b>2,255</b>	<b>136,045</b>

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	73,840	54,160	( 31,704 )	-	96,296
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
<b>Totals</b>	<b>93,840</b>	<b>54,160</b>	<b>( 31,704 )</b>	<b>-</b>	<b>116,296</b>

#### Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

#### Analysis of movement in restricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Building fund	124,864	-	( 120,920 )	-	3,944
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	( 394 )	-
CAP	1,861	-	-	( 1,861 )	-
<b>Totals</b>	<b>180,173</b>	<b>-</b>	<b>( 120,920 )</b>	<b>( 2,255 )</b>	<b>56,998</b>

## COMMUNITY CHURCH KILLINGWORTH CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

#### For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Building fund	124,864	-	-	-	124,864
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	-	394
CAP	1,861	-	-	-	1,861
<b>Totals</b>	<b>180,173</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,173</b>

#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Building Fund	Funds for improvements to the premises.
Building costs	Funds to cover future depreciation costs
Footsteps	Self funding project.
CAP	Self funding project.

#### Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Footsteps fund closed.	394
Between unrestricted and restricted funds	CAP fund closed.	1,861

#### 21 Capital commitments

As at 31 March 2022, the charity has a capital commitment to purchase a property which as yet has not been identified. (2021 £350,000 purchase which did not proceed)

#### 22 Guarantee

There have been no guarantees given by the charity at 31 March 2022.

#### 23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2022.

#### 24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

## COMMUNITY CHURCH KILLINGWORTH CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

#### 25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	<b>Total 2022 £</b>	Total 2019 £
Tangible fixed assets	53,054	-	<b>53,054</b>	56,084
Cash at bank and in hand	84,221	56,998	<b>141,219</b>	240,985
Other net current assets/(liabilities)	( 1,230 )	-	<b>( 1,230 )</b>	( 600 )
	<u>136,045</u>	<u>56,998</u>	<u><b>193,043</b></u>	<u>296,469</u>