

Church in the Community Group of Churches
(A company limited by guarantee)

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022

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Church in the Community Group of Churches
(A company limited by guarantee)

Contents of the Financial Statements for the year ended 31 March 2022

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Church in the Community Group of Churches
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Reference and administrative details of the company, its trustees, and advisers

Trustees	A Armstrong (appointed 16 January 2022) S Bloomer P Carpenter (appointed 16 January 2022) M Childers (resigned 1 September 2021) A Hodson (resigned 6 January 2022) J Owen
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Company registered number	08307569
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Charity registered number	1159061
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Registered office	Unit 3 Church in the Community Turners Lane Brierley Hill West Midlands DY5 2PG
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Independent Examiner	Luke Silver Accountancy & Taxation Services 25 Ellicombe Close Minehead Somerset TA24 6DQ
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Church in the Community Group of Churches
(A company limited by guarantee)

Report of the Trustees for the year ended 31 March 2022

The Trustees present their Annual Report together with the financial statements of the Company for the year ended 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

As set out in the Church's Constitution and Basis of Faith, the Church activities consist of far more than worship services. A continually developing programme of ministries and activities are designed to cater for young and old, male and female and for those experienced and inexperienced in the Christian faith.

A mission statement for the church exists as follows:

We exist to glorify God by winning the lost, equipping the found, and sending the called. We achieve this by living out our three core values and demonstrating these to all people we interact with. This includes:

- focusing to be in the community, a part of the community and a support to the community
- having fellowship together and sharing with joy and generosity
- making disciples who multiple disciples through care and nourishment of our church families
- centring our lives on the complete work of God and worshipping in unity

Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the Charity.

The Charity Commission in its "Charities and Public Benefit" Guidance states that there are two key principles to be met in order to show that an organisation's aims are for the public benefit: firstly, there must be an identifiable benefit and secondly, that benefit must be to the public or a section of the public. The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on below to achieve those aims, meet these principles.

The public benefit that the Church provides is a programme of activities and ministries for people in the Christian faith.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Church in the Community Group of Churches
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Report of the Trustees for the year ended 31 March 2022 (continued)

Objective and activities (continued)

b. Activities undertaken to achieve objectives

The main activities in relation to these objectives include:

- Worship Gatherings
- Life Groups
- Prayer Meetings
- Stripey Oss Café
- The Hub [Coffee Shop]
- Forge Youth (11-17)
- Little Lights (0-3)

These activities are open to everyone in the community and are not limited to church attendees. Most are free of charge or have a small cost associated with them to cover costs or to be able to provide additional products in the future.

Our church consists of people who worship and serve God, and by doing so, serve the community too. The church performs these activities on an entirely voluntary basis and without this commitment from the volunteers, the church would not be able to provide these services to the community.

The Pastor of the church is paid a donation for his services each month. He is responsible for the spiritual oversight and well-being of the congregation, jointly with the other Elders.

Church in the Community (CitC) also has an interest in Christian missionary work abroad, as well as at home, and supports missionaries financially, prayerfully and practically. The amount of financial support for all missionaries is agreed by the local leadership teams.

From time to time our church will make donations to individuals and organisations who are in need. Once again, all financial donations are agreed by the local leadership teams.

Achievements and performance

a. Review of activities

Worship Gatherings

In May 2021 a new church community opened and began to meet weekly in Wollaston. Both church communities continued to follow Government guidance on Covid-19 and the Lakeside community still live-streamed the services until the end of July. While online Lakeside saw a good number of viewers both live and streamed but in person services were steady and saw a decrease in attendees following the easing of restrictions. With Wollaston starting as the restrictions eased, there was a good number of the community who attended the opening service. Since then the numbers gathering on Sundays remain small but regular.

There have been a number of 'special' services held including Carol and Easter services. These saw more people from the local community come together.

Life Groups

These are usually held once a week and are hosted by various people from each group. For a time, when meeting was restricted, these meetings were held online via Zoom. Since the easing of restrictions the groups moved to meeting in either the church buildings or people's homes. All groups enjoy a time of fellowship with one another through support, prayer, encouragement, Bible study and friendship. This has been a great way to continue to grow the relationship with the community who attend the worship gatherings at Wollaston, whilst also building the relationships at Lakeside.

Prayer Meetings

Similar to 2020, the prayer meetings continued to meet via Zoom on a Thursday morning. These continued until partway through the year when in person prayer resumed. This was hosted in one of the leaders homes and was a space for both communities to come together and pray.

Church in the Community Group of Churches
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Report of the Trustees for the year ended 31 March 2022 (continued)

Achievements and performance (continued)

Stripey Oss Café

The café is based at our Lakeside community and opened every Friday and Saturday morning and was a great space for the community to meet up while having a cheap breakfast. Since Covid-19 the café was heavily impacted. Although this mainly effected the prior year, we saw the effects and continuing restriction changes continue to impact the operations of the café. We are grateful for the support provided by the Government and after receiving the grants we were able to reopen the café when the restrictions allowed. However, we saw a decrease in the number of members of public who came to the café and with the reduced number of volunteers, we had to make the difficult decision to temporarily close the café for a period of 2021. Some of these closures were also last minute due to volunteer illness. We managed to continue the café through to February 2022 when we unfortunately had to make the decision to close due to low numbers of the public and insufficient volunteers to run the café each day. We appealed to the community for support and asked for volunteers, but we did not see sufficient helpers come forward to make the café feasible to operate safely going forward.

The Hub

This was the first ministry our CitC Wollaston church community launched. This began with the church building being opened to provide a welcoming space for the community to hang out, complete work and have a tea / coffee. Since launching in July 2021 the Hub has seen a number of changes to help it provide more facilities for the community. This included the changing of hours in February 2022 and the introduction of a coffee machine, meaning more varieties of drinks are on offer. The Hub provides drinks free of charge and only asks for payment on takeaways or bottled items, although anyone using the facilities are more than welcome to donate if they would like to. The change in times saw more of the community able to access the facilities.

Youth and Children's Work

The youth work offered during the year is based at the Lakeside location and is called Forge Youth. This is for secondary school aged children and the group continued to see a number of young people from the local secondary schools attend. The group spend time playing games and learning from the Bible.

The children's work is currently a Toddler group which the Wollaston church community started in November 2021. Since the very start, the group saw a good number of parents and toddlers in attendance and this has continued to grow over the remainder of the year. All those who attend, and the leaders are continuing to build relationships and it is great to be able to provide a space for the parents of the community to come together. In February 2022 the group decided to extend the opening time to allow for more play time for the toddlers.

Financial review

a. Going concern

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees are aware of the Charity Reserves: building resilience (CC19) Charity Commission Guidance and are considering developing a reserves policy.

At 31 March 2022, general reserves amounted to £20,542 (2021: £13,138). Of these designated funds amount to £337 (2021: nil).

Church in the Community Group of Churches
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Report of the Trustees for the year ended 31 March 2022 (continued)

Financial review (continued)

c. Principal funding

Voluntary donations, from church members and supporters, provides the main source of funding for the Charity. However, whilst it is Biblically based to make donations for the furtherance of the Gospel, there is no obligation placed on individuals to give anything at all. No pressure is applied to make anyone feel that they must give. There is a box at the back of the church, should anyone desire to donate.

Voluntarily giving as well as volunteering to help with the activities, is paramount to the survival of the church. The Eldership, Leadership teams and Trustees are grateful to God for His provision in these areas. They also wish to thank everyone for their continued support whether financially or volunteering within the communities.

Structure, governance and management

a. Constitution

Church in the Community Group of Churches is registered as a charitable company limited by guarantee and was set up by Memorandum and Articles of Association amended in August 2014.

The company is constituted under a Memorandum and Articles of Association dated August 2014 and is a registered charity number 1159061.

The principal objective of the company is to glorify God:

- focusing to be in the community, a part of the community and a support to the community
- having fellowship together and sharing with joy and generosity
- making disciples who multiple disciples through care and nourishment of our church families
- centring our lives on the complete work of God and worshipping in unity

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association.

c. Organisational structure and decision-making policies

While the Trustees have ultimate accountability for the strategic direction and decisions of the Church, daily responsibility is delegated to the local leadership teams. The Church itself (i.e. the congregational body and its affairs) is governed by a Constitution and a Basis of Faith and served by the Eldership, Leadership and Trustees who are accountable to the Board of Trustees and to God for the fulfilment of their responsibilities.

The Trustees are aware of the Charity Governance Code for smaller charities and are reviewing the code and considering its application to the Church.

Plans for the future

Following the easing of restrictions relating to Covid-19 on community gatherings, the online services have stopped and the church communities have continued to meet in person. It is a desire of the local leadership teams to see the online presence of the church increase, and this could be through a number of different avenues.

After the reporting period, CitC Lakeside has stopped worship gatherings and reduced to a weekly prayer meeting and Youth group. Looking forward it is still unknown what will happen with these two groups, but the Trustees have made the decision to leave the current lease, via the break clause, where these activities are currently held. The Trustees are continuing to seek God's guidance on the way forward for the community.

Due to the reduction seen in attendance at CitC Lakeside, the finances have seen a decrease in donations. However, the financial performance of the Charity overall is expected to withstand this decrease in income when offset with the costs savings relating to the running costs of the building. CitC Wollaston continues to grow, with new ministries having been started and more community connections being made.

Church in the Community Group of Churches
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Report of the Trustees for the year ended 31 March 2022 (continued)

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19th January 2023 and signed on their behalf by:

S Bloomer
(Trustee)

Church in the Community Group of Churches
(A company limited by guarantee)

Independent Examiner's Report for the year ended 31 March 2022

Report to the trustees/members of Church in the Community Group of Churches

Registered Company Number 08307569

On the accounts for the year ended 31st March 2022

Set out on the following pages

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

- To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- Have not been met; or

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

Signed *L A Silver*

Date: 15 September 2022

Luke Silver HNC Business & Finance
Accountancy Practitioner

25 Ellicombe Close, Minehead, Somerset. TA24 6DQ

Church in the Community Group of Churches
(A company limited by guarantee)

**Statement of Financial Activities (including summary income and expenditure account)
for the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	43,367	-	43,367	39,761
Other Income	4	6,263	-	6,263	3,583
Total income		49,630	-	49,630	43,344
Expenditure on:					
Charitable activities	5	42,226	-	42,226	35,467
Total expenditure		42,226	-	42,226	35,467
Net income		7,404	-	7,404	7,877
Transfers between funds	11	-	-	-	-
Net movement in funds		7,404	-	7,404	7,877
Reconciliation of funds:					
Total funds brought forward		13,138	-	13,138	5,261
Net movement in funds		7,404	-	7,404	7,877
Total funds carried forward		20,542	-	20,542	13,138

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 18 form part of these financial statements.

Church in the Community Group of Churches
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Balance Sheet
as at 31 March 2022

		2022	2021
	Note	£	£
Current assets			
Debtors	8	2,124	-
Cash at bank and in hand	10	19,629	13,138
		<u>21,753</u>	<u>13,138</u>
Creditors: amounts falling due within one year	9	(1,211)	-
Net current assets		<u>20,542</u>	<u>13,138</u>
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>20,542</u>	<u>13,138</u>
Total net assets		<u><u>20,542</u></u>	<u><u>13,138</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds	11	20,542	13,138
Total funds		<u><u>20,542</u></u>	<u><u>13,138</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 January 2023 and signed on their behalf by:

S Bloomer
(Trustee)

The notes on pages 10 to 18 form part of these financial statements.

Church in the Community Group of Churches
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 March 2022

1. General information

The company is a company limited by guarantee in England. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to the sum not exceeding £10 per member of the company.

2. Accounting policies

2.1. Basis of preparation of financial statements

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

Church in the Community Group of Churches meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2. Comparatives

The accounts for the year ended 31 March 2021 have been restated to be in accordance with the Charities SORP (FRS 102).

2.3. Going concern

The Trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have reviewed future cashflows for income and expenditure for the next 12 months. They continue to believe that the going concern basis of accounting is appropriate in preparing the financial statements.

2.4. Income

Recognition

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either:

- the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.
- Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

Church in the Community Group of Churches
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Notes to the Financial Statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.4. Income (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Tax reclaims

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.5. Expenditure

Recognition

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Support Costs

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out.

Charitable Activities

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.6. Debtors

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

2.7. Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8. Financial instruments

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

Church in the Community Group of Churches
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Notes to the Financial Statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.9. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Donations	31,752	-	31,752	28,827
Grants	2,100	-	2,100	10,934
Legacies	9,515	-	9,515	-
	<u>43,367</u>	<u>-</u>	<u>43,367</u>	<u>39,761</u>
<i>Total 2021</i>	<u>39,761</u>	<u>-</u>	<u>39,761</u>	

Included within grants above, is the government grants received from the local authority to support businesses which were affected by Covid-19 restrictions £2,100 (2021 - £10,934).

4. Other incoming resources

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Room Hire	2,004	-	2,004	2,004
Activities	1,180	-	1,180	226
Stripey Oss Café	2,994	-	2,994	1,353
Little Lights	85	-	85	-
	<u>6,263</u>	<u>-</u>	<u>6,263</u>	<u>3,583</u>
<i>Total 2021</i>	<u>3,583</u>	<u>-</u>	<u>3,583</u>	

Church in the Community Group of Churches
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Notes to the Financial Statements
for the year ended 31 March 2022

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Charitable activities	<u>42,226</u>	<u>-</u>	<u>42,226</u>	<u>35,467</u>
<i>Total 2021</i>	<u>35,467</u>	<u>-</u>	<u>35,467</u>	

6. Analysis of expenditure by activities

	Direct costs 2022	Support costs 2022	Total funds 2022	Total funds 2021
	£	£	£	£
Charitable activities	<u>14,282</u>	<u>27,944</u>	<u>42,226</u>	<u>35,467</u>
<i>Total 2021</i>	<u>12,721</u>	<u>22,746</u>	<u>35,467</u>	

Analysis of direct costs

	Direct costs 2022	Total funds 2022	Total funds 2021
	£	£	£
Gifts & Guest Speakers	11,500	11,500	11,800
Missions	580	580	-
Stripey Oss Café	2,202	2,202	921
	<u>14,282</u>	<u>14,282</u>	<u>12,721</u>
<i>Total 2021</i>	<u>12,721</u>	<u>12,721</u>	

Church in the Community Group of Churches
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Notes to the Financial Statements
for the year ended 31 March 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Support costs 2022	Total funds 2022	<i>Total funds 2021</i>
	£	£	£
Accountancy	240	240	240
Computer Costs	2,514	2,514	694
Events	1,581	1,581	30
Insurance	219	219	1,187
Maintenance	1,752	1,752	1,642
Rent & Rates	16,190	16,190	16,105
Subscriptions	4,019	4,019	2,641
Sundry	1,321	1,321	-
Training	108	108	207
	<u>27,944</u>	<u>27,944</u>	<u>22,746</u>
<i>Total 2021</i>	<u>22,746</u>	<u>22,746</u>	

7. Trustees' remuneration and expenses

During the year ended 31 March 2022, no Trustee received any remuneration or expenses (2021 - £Nil). The only transaction which occurred is noted below within related party transactions.

8. Debtors

	2022	2021
	£	£
Due within one year		
Prepayments	1,837	-
Gift aid receivable	288	-
	<u>2,124</u>	<u>-</u>

9. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,211	-
	<u>1,211</u>	<u>-</u>

Church in the Community Group of Churches
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Notes to the Financial Statements
for the year ended 31 March 2022

10. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>19,629</u>	<u>13,138</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank.

11. Statement of funds

Statement of funds – current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Missions Fund	-	917	(580)	-	337
Church Holiday	-	1,180	(1,472)	292	-
	<u>-</u>	<u>2,097</u>	<u>(2,052)</u>	<u>292</u>	<u>337</u>
General funds					
General Funds - all funds	<u>13,138</u>	<u>47,533</u>	<u>(40,174)</u>	<u>(292)</u>	<u>20,205</u>
Total Unrestricted funds	<u>13,138</u>	<u>49,630</u>	<u>(42,226)</u>	<u>-</u>	<u>20,542</u>
Restricted funds					
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total of funds	<u>13,138</u>	<u>49,630</u>	<u>(42,226)</u>	<u>-</u>	<u>20,542</u>

Transfers

Transfers between designated funds to unrestricted funds is to cover the remaining accommodation costs of the church holiday booking of £292.

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Notes to the Financial Statements
for the year ended 31 March 2022

11. Statement of funds (continued)

Statement of funds – prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Designated Funds	-	-	-	-	-
General funds					
General Funds - all funds	5,261	43,344	(35,467)	-	13,138
Total Unrestricted funds	5,261	43,344	(35,467)	-	13,138
Restricted funds					
Restricted funds	-	-	-	-	-
Total of funds	5,261	43,344	(35,467)	-	13,138

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12. Summary of funds

Statement of funds – current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	-	2,097	(2,052)	292	337
General funds	13,138	47,533	(40,174)	(292)	20,205
Restricted funds	-	-	-	-	-
	<u>13,138</u>	<u>49,630</u>	<u>(42,226)</u>	<u>-</u>	<u>20,542</u>

Statement of funds – prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	-	-	-
General funds	5,261	43,344	(35,467)	-	13,138
Restricted funds	-	-	-	-	-
	<u>5,261</u>	<u>43,344</u>	<u>(35,467)</u>	<u>-</u>	<u>13,138</u>

Designated funds:

Missions Fund – 10% of CitC Wollaston's donations for overseas missional work.

Church Holiday – Annual church holiday income and expenditure.

13. Analysis of net assets between funds

Analysis of net assets between funds – current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	21,753	-	21,753
Creditors due within one year	(1,211)	-	(1,211)
Total	<u>20,542</u>	<u>-</u>	<u>20,542</u>

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13. Analysis of net assets between funds (continued)

Analysis of net assets between funds – prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Current assets	-	-	-
Creditors due within one year	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>

14. Operating lease commitments

The Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	13,210	12,355
Later than 1 year and not later than 5 years	9,949	23,159
	<u>23,159</u>	<u>35,514</u>

15. Related party transactions

During the year, A Hodson, a trustee of the Charity received a donation for their services as Pastor and Elder of the charity of £11,450 (2021: £11,800).

Other than those already disclosed above, there were no related party transactions or expenses incurred by Trustees in either year.