

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
FRESHGROUND**

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

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FRESHGROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity has the following objectives:

- a) The advancement of the Christian faith as part of the Global Church of The Nazarene and the Church of the Nazarene British Isles South District.
- b) To serve and enhance the local community

Public benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

Volunteers

The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of Fresh Ground London Church of The Nazarene.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church premises operated during the year as a coffee shop and as a space available to be used for local community activities in order to engage and provide support to the local community in addition to its primary purpose as a place for Christian worship.

Review of the Year

The aims for the year included:

- Continuation of weekly Christian worship meetings and promotion of the Christian faith
- Work with children and young people to promote the Christian faith and provide local social benefit.
- Continuation of weekly meetings for the more mature individuals in the local area.
- Continuing to develop links with the local community, to enhance the involvement of the church with and relevant local agencies on behalf of the local community.
- Continue to partner with and make the church building available to relevant local agencies seeking to benefit the local communities

Significant activities during the period include:

- Weekly worship services.
- Meetings held for children and young people for interaction and a safe environment to enable them to grow and develop both spiritually, socially and individually.
- Weekly meetings for spiritual and personal development, growth and education.
- Partnering with local Community programmes.
- Organising a community fun day.
- Involvement with the local schools.
- Regular craft meetings promoting social interaction.
- Provision of the building for community activities.
- Visitation of both members and others in the local community in times of need or by request.
- Availability for weddings and funerals and other services of significance

Achievements during the period include:

- Continued growth of the membership and attendance at the church and of their spiritual and personal development.
- Continued development of the social and educational opportunities and interaction with the local community through and with organisations that we partner with.

FRESHGROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

Financial review

The charity has continued throughout the year to meet and tailor the expenditure it incurs to the income received through rent for use of the building and through the tithes, offerings and donations received. There is much more that the Board of Trustees would like to do and we continue to explore these and the use of possible grants that may be available to enable these plans to become a reality.

Reserves policy

The charity does not have a policy on reserves as the expenditure and work of the charity is reliant upon the ongoing support, tithes and offerings of the members and friends received at the weekly meetings. The Board of Trustees reviews on a monthly basis the anticipated income and expenditure for the next two to three months in order to ensure the ongoing work of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a charitable incorporated organisation (CIO) and was registered with the Charity Commission on 18 September 2015 with registration number 1163653.

Charity constitution

The CIO is governed by an approved governing constituting document drawn up by Anthony Collins, Charity Solicitors, Birmingham and approved by the Charity Commission for England and Wales and HMR&C. The governing document is based on the Manual of the Global Church of The Nazarene where UK law permits.

Trustee appointments

The Pastor of the church is ex-officio chairperson of the Board of Charity Trustees and his/her position is reviewed after two years and then every four years after that. The remaining Trustees are appointed annually by the members of Fresh Ground London Church of The Nazarene at the annual general meeting held in February each year.

Governance and wider network

The Board of Trustees meets regularly, normally on a monthly basis to consider the work and management of the church and assess and plan the financial and other aspects of the work and direction of the charity.

The church/CIO is a member of the Church of The Nazarene British Isles South District (a Charitable Company Limited by Guarantee, Company No 7028764; Charity No 1133336) which in turn is a member of The Global Church of The Nazarene which has its headquarters in Lenexa, USA.

Decision making and risk management

The risk management strategy of the church is in a continual process of formulation in response to the changing circumstances that could impact upon the work of the church.

The Board of Trustees, in considering this important task, take direction from on-going discussions with members both internally and through meetings with the Church of The Nazarene British Isles South District and other advisers, adopting appropriate policies as required or as they become necessary to the ongoing work of the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163653

Principal address

68 Battersea Rise
Battersea
London
SW11 1EQ

FRESHGROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Trustees

J Nike Chairperson
M Sowerby Lynam
S J Lynam
L Nike
L Durand Mosse
J Bennett

The Chairperson is ex officio by virtue of his office as Pastor of Fresh Ground London Church of The Nazarene and the NYI, NMI and Children's Ministry representatives are also ex officio by virtue of their office within the Church.

Holding Trustee

Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

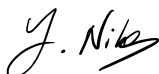
Website: www.freshgroundlondon.com

Bankers: Nat West Bank plc

Independent Examiner

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Approved by order of the board of trustees on 8 February 2022 and signed on its behalf by:



J Nike - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRESHGROUND

Independent examiner's report to the trustees of Freshground

I report to the charity trustees on my examination of the accounts of Freshground (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date:8/02/2022.....

FRESHGROUND**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and other income	2	43,151	56,329
Charitable activities			
Church activities		17,238	13,575
Coffee shop		39,022	44,690
Church hall and other rental income		120,760	153,595
Total		220,171	268,189
EXPENDITURE ON			
Charitable activities	3		
Church activities		160,998	21,981
Coffee shop		21,492	174,518
Property costs and utilities		15,902	20,657
Total		198,392	217,156
NET INCOME		21,779	51,033
RECONCILIATION OF FUNDS			
Total funds brought forward		56,133	5,100
TOTAL FUNDS CARRIED FORWARD		77,912	56,133

The notes form part of these financial statements

FRESHGROUND**BALANCE SHEET
30 SEPTEMBER 2021**

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	8,694	-
CURRENT ASSETS			
Debtors	7	4,836	25,859
Cash at bank and in hand		67,288	42,035
		<u>72,124</u>	<u>67,894</u>
CREDITORS			
Amounts falling due within one year	8	(2,906)	(11,761)
NET CURRENT ASSETS		<u>69,218</u>	<u>56,133</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		77,912	56,133
NET ASSETS		<u>77,912</u>	<u>56,133</u>
FUNDS	9		
Unrestricted funds		<u>77,912</u>	<u>56,133</u>
TOTAL FUNDS		<u>77,912</u>	<u>56,133</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 February 2022 and were signed on its behalf by:



J Nike - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND OTHER INCOME

	2021	2020
	£	£
Donations	16,922	26,753
Volunteer support and other income	-	2,088
Covid support grants	26,229	27,488
	<u>43,151</u>	<u>56,329</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Covid Job Retention Scheme	<u>26,229</u>	<u>27,488</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021
3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Totals £
Church activities	156,878	4,120	160,998
Coffee shop	21,492	-	21,492
Property costs and utilities	15,902	-	15,902
	<u>194,272</u>	<u>4,120</u>	<u>198,392</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Rev J Nike and Rev M Sowerby Lynam who are both trustees of the charity each received a salary in relation to their role as Pastor of £25,720 and £18,857 respectively for the year. These payments are permitted under the constitution of the charity and were approved by the other trustees..

No trustees received expenses in the year in relation to their role as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and other income	56,329
Charitable activities	
Church activities	13,575
Coffee shop	44,690
Church hall and other rental income	153,595
Total	<u>268,189</u>
EXPENDITURE ON	
Charitable activities	
Church activities	21,981
Coffee shop	174,518
Property costs and utilities	20,657
Total	<u>217,156</u>
NET INCOME	<u>51,033</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	5,100
TOTAL FUNDS CARRIED FORWARD	<u><u>56,133</u></u>

FRESHGROUND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
Additions	9,619	1,973	11,592
DEPRECIATION			
Charge for year	2,405	493	2,898
NET BOOK VALUE			
At 30 September 2021	7,214	1,480	8,694
At 30 September 2020	-	-	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Rents receivable	1,739	11,662
Other debtors	500	-
VAT recoverable	2,597	14,197
	4,836	25,859

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,906	11,761

9. MOVEMENT IN FUNDS

	At 1/10/20 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	56,133	21,779	77,912
TOTAL FUNDS	56,133	21,779	77,912

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,171	(198,392)	21,779
TOTAL FUNDS	220,171	(198,392)	21,779

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021
9. MOVEMENT IN FUNDS - continued
Comparatives for movement in funds

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	5,100	51,033	56,133
TOTAL FUNDS	<u>5,100</u>	<u>51,033</u>	<u>56,133</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,189	(217,156)	51,033
TOTAL FUNDS	<u>268,189</u>	<u>(217,156)</u>	<u>51,033</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

FRESHGROUND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and other income		
Donations	16,922	26,753
Volunteer support and other income	-	2,088
Covid support grants	26,229	27,488
	<u>43,151</u>	<u>56,329</u>
Charitable activities		
Coffee shop income	39,022	44,690
Income from other activities	17,238	13,575
Income from use of hall and other rental income	120,760	153,595
	<u>177,020</u>	<u>211,860</u>
Total incoming resources	<u>220,171</u>	<u>268,189</u>
EXPENDITURE		
Charitable activities		
Coffee shop costs	21,492	166,254
Church activities and costs	151,085	30,245
Property maintenance and utilities	18,797	20,657
Depreciation - fittings and equipment	2,405	-
Depreciation of computers and related assets	493	-
Grants to institutions	4,120	-
	<u>198,392</u>	<u>217,156</u>
Total resources expended	<u>198,392</u>	<u>217,156</u>
Net income	<u><u>21,779</u></u>	<u><u>51,033</u></u>

This page does not form part of the statutory financial statements

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OBJECTIVES AND ACTIVITIES

Objectives and aims

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Public benefit

The Trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. This report illustrates the activities undertaken to support the public benefit requirement.

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The work planned, activities undertaken and achievements attained would not have been possible without the active involvement and hard work of all of the members and friends of the charity without whom the substantial work of the charity could not be realised. The Board of Trustees is grateful for the work and support of all the members and friends of Fresh Ground London Church of The Nazarene.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church premises operated during the year as a coffee shop and as a space available to be used for local community activities in order to engage and provide support to the local community in addition to its primary purpose as a place for Christian worship.

Review of the Year

The aims for the year included:

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Significant activities during the period include:

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

Financial review

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Registered Charity number

1163653

Principal address

68 Battersea Rise
Battersea
London
SW11 1EQ

FRESHGROUND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

Trustees

J Nike Chairperson
M Sowerby Lynam
S J Lynam
L Nike
L Durand Mosse
J Bennett

The Chairperson is ex officio by virtue of his office as Pastor of Fresh Ground London Church of The Nazarene and the NYI, NMI and Children's Ministry representatives are also ex officio by virtue of their office within the Church.

Holding Trustee

Church of the Nazarene British Isles South District (A Charitable Company Limited by Guarantee: Company No 7028764)

Website: www.freshgroundlondon.com

Bankers: Nat West Bank plc

Independent Examiner

Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
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London
SW19 4EU

Approved by order of the board of trustees on 8 February 2022 and signed on its behalf by:



J Nike - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRESHGROUND

Independent examiner's report to the trustees of Freshground

I report to the charity trustees on my examination of the accounts of Freshground (the Trust) for the year ended 30 September 2021.

Responsibilities and basis of report

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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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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Jonathan Askew FCA
ICAEW
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
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Date:8/02/2022.....

FRESHGROUND**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

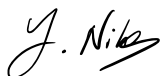
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NET ASSETS		<u>77,912</u>	<u>56,133</u>
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Unrestricted funds		<u>77,912</u>	<u>56,133</u>
TOTAL FUNDS		<u>77,912</u>	<u>56,133</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 February 2022 and were signed on its behalf by:



J Nike - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND OTHER INCOME

	2021	2020
	£	£
Donations	16,922	26,753
Volunteer support and other income	-	2,088
Covid support grants	26,229	27,488
	<u>43,151</u>	<u>56,329</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Covid Job Retention Scheme	<u>26,229</u>	<u>27,488</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021
3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Totals £
Church activities	156,878	4,120	160,998
Coffee shop	21,492	-	21,492
Property costs and utilities	15,902	-	15,902
	<u>194,272</u>	<u>4,120</u>	<u>198,392</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Rev J Nike and Rev M Sowerby Lynam who are both trustees of the charity each received a salary in relation to their role as Pastor of £25,720 and £18,857 respectively for the year. These payments are permitted under the constitution of the charity and were approved by the other trustees..

No trustees received expenses in the year in relation to their role as trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and other income	56,329
Charitable activities	
Church activities	13,575
Coffee shop	44,690
Church hall and other rental income	153,595
Total	<u>268,189</u>
EXPENDITURE ON	
Charitable activities	
Church activities	21,981
Coffee shop	174,518
Property costs and utilities	20,657
Total	<u>217,156</u>
NET INCOME	<u>51,033</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	5,100
TOTAL FUNDS CARRIED FORWARD	<u>56,133</u>

FRESHGROUND

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
Additions	9,619	1,973	11,592
DEPRECIATION			
Charge for year	2,405	493	2,898
NET BOOK VALUE			
At 30 September 2021	7,214	1,480	8,694
At 30 September 2020	-	-	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Rents receivable	1,739	11,662
Other debtors	500	-
VAT recoverable	2,597	14,197
	4,836	25,859

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	2,906	11,761

9. MOVEMENT IN FUNDS

	At 1/10/20 £	Net movement in funds £	At 30/9/21 £
Unrestricted funds			
General fund	56,133	21,779	77,912
TOTAL FUNDS	56,133	21,779	77,912

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,171	(198,392)	21,779
TOTAL FUNDS	220,171	(198,392)	21,779

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/19 £	Net movement in funds £	At 30/9/20 £
Unrestricted funds			
General fund	5,100	51,033	56,133
TOTAL FUNDS	<u>5,100</u>	<u>51,033</u>	<u>56,133</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,189	(217,156)	51,033
TOTAL FUNDS	<u>268,189</u>	<u>(217,156)</u>	<u>51,033</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

FRESHGROUND**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and other income		
Donations	16,922	26,753
Volunteer support and other income	-	2,088
Covid support grants	26,229	27,488
	<u>43,151</u>	<u>56,329</u>
Charitable activities		
Coffee shop income	39,022	44,690
Income from other activities	17,238	13,575
Income from use of hall and other rental income	120,760	153,595
	<u>177,020</u>	<u>211,860</u>
Total incoming resources	<u>220,171</u>	<u>268,189</u>
EXPENDITURE		
Charitable activities		
Coffee shop costs	21,492	166,254
Church activities and costs	151,085	30,245
Property maintenance and utilities	18,797	20,657
Depreciation - fittings and equipment	2,405	-
Depreciation of computers and related assets	493	-
Grants to institutions	4,120	-
	<u>198,392</u>	<u>217,156</u>
Total resources expended	<u>198,392</u>	<u>217,156</u>
Net income	<u><u>21,779</u></u>	<u><u>51,033</u></u>

This page does not form part of the statutory financial statements

Hartley Fowler LLP
4th Floor, Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

8 February 2022

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of officers and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your examination of the charity's Financial Statements for the year ended 30 September 2021.

1. General

We acknowledge as trustees our responsibility for the Financial Statements, which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and shareholders meetings, have been made available to you.

2. Compliance with GAAP

We confirm that, in determining how amounts are presented within items in the profit and loss account and balance sheet, we have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

3. Disclosure of Information

In so far as we are aware, there is no relevant information (information needed by you as the charity's independent examiners in connection with preparing your report) of which you are unaware.

4. Liabilities

The charity has no liabilities, contingent liabilities or financial commitments other than those disclosed in the Financial Statements.

5. Future Commitments

The charity has not contracted for, nor authorised any capital expenditure other than as disclosed in the Financial Statements.

6. Laws and Regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

7. Transactions with Related Parties

All transactions with related parties have been disclosed in the Financial Statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters that require disclosure in order to comply with the requirements of the Charities Act 2011 or Accounting Standards.

8. Loans and Arrangements

The charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

9. Post Balance Sheet Events

There have been no events since the Balance Sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the Financial Statements or inclusion of a note thereto, we will advise you accordingly.

10. Internal Controls

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the business.

We confirm that there have been no actual or suspected instances of fraud involving officers or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former employees, regulators or others.

11. Going Concern

We confirm that we consider the charity to be a going concern and are not aware of any events which may necessitate revision of the basis of preparation of the Financial Statements or inclusion of a note thereto.

12. Unadjusted Errors

We confirm that all errors identified have been considered and discussed with yourselves and the financial statements amended as appropriate.

13. Other matters

13.1 Revenue Recognition

We confirm that, in determining how revenue amounts are presented within the profit and loss account and balance sheet, we have had regard to the substance of the transaction and the charity's accounting policy. Turnover, work in progress, accrued and deferred income are correctly reflected in the financial statements. We have asked that Gift Aid receivables are dealt with on a received basis in order that the accounts are presented on a basis consistent with previous years.

13.2 Trustees' Expenses

We confirm that no expenses were reimbursed to trustees in connection with their role as trustees.

Yours faithfully

Jason Nike

A handwritten signature in black ink, appearing to read 'J. Nike', with a stylized flourish at the end.

Trustee on behalf of Freshground London Church of the Nazarene