

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023  
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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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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## **FRESHGROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. 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.
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- 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.

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### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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#### **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 2023**

---

#### **Trustees**

L Evanov  
J Nike Chairperson  
L Nike  
A L Quinn  
C C Triviaux-Frenet

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](http://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 28 August 2024 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 2023.

### **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

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

5 September 2024

**FRESHGROUND****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and other income	2	10,296	17,722
<b>Charitable activities</b>			
Coffee shop		85,635	66,632
Church hall and other rental income		150,554	167,613
<b>Total</b>		<u>246,485</u>	<u>251,967</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	3		
Church activities		118,482	161,775
Coffee shop		30,135	27,026
Property costs and utilities		70,183	64,213
<b>Total</b>		<u>218,800</u>	<u>253,014</u>
<b>NET INCOME/(EXPENDITURE)</b>		27,685	(1,047)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		76,865	77,912
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>104,550</u>	<u>76,865</u>

The notes form part of these financial statements

**FRESHGROUND****BALANCE SHEET  
30 SEPTEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	6,707	7,595
<b>CURRENT ASSETS</b>			
Debtors	7	18,147	36,944
Cash at bank and in hand		90,951	39,521
		<u>109,098</u>	<u>76,465</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,255)	(7,195)
<b>NET CURRENT ASSETS</b>		<u>97,843</u>	<u>69,270</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		104,550	76,865
<b>NET ASSETS</b>		<u>104,550</u>	<u>76,865</u>
<b>FUNDS</b>	9		
Unrestricted funds		104,550	76,865
<b>TOTAL FUNDS</b>		<u>104,550</u>	<u>76,865</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:

J Nike - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**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.

**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**

	2023	2022
	£	£
Donations	<u>10,296</u>	<u>17,722</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Church activities	118,482
Coffee shop	30,135
Property costs and utilities	70,183
	<u>218,800</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The Rev J Nike who is a trustee of the charity received a salary in relation to his role as Pastor of £29,356 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 2023 nor for the year ended 30 September 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and other income	17,722
<b>Charitable activities</b>	
Coffee shop	66,632
Church hall and other rental income	167,613
<b>Total</b>	<u>251,967</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Church activities	161,775
Coffee shop	27,026
Property costs and utilities	64,213
<b>Total</b>	<u>253,014</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,047)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	77,912
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>76,865</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**
**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2022	10,919	2,555	13,474
Additions	2,079	317	2,396
	<u>12,998</u>	<u>2,872</u>	<u>15,870</u>
At 30 September 2023			
<b>DEPRECIATION</b>			
At 1 October 2022	4,832	1,047	5,879
Charge for year	2,730	554	3,284
	<u>7,562</u>	<u>1,601</u>	<u>9,163</u>
At 30 September 2023			
<b>NET BOOK VALUE</b>			
At 30 September 2023	<u>5,436</u>	<u>1,271</u>	<u>6,707</u>
At 30 September 2022	<u>6,087</u>	<u>1,508</u>	<u>7,595</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Rents receivable	16,122	35,444
Other debtors	2,025	1,500
	<u>18,147</u>	<u>36,944</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Taxation and social security	2,764	2,112
Other creditors	8,491	5,083
	<u>11,255</u>	<u>7,195</u>

**9. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	76,865	27,685	104,550
	<u>76,865</u>	<u>27,685</u>	<u>104,550</u>
<b>TOTAL FUNDS</b>	<u>76,865</u>	<u>27,685</u>	<u>104,550</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,485	(218,800)	27,685
<b>TOTAL FUNDS</b>	<u>246,485</u>	<u>(218,800)</u>	<u>27,685</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	77,912	(1,047)	76,865
<b>TOTAL FUNDS</b>	<u>77,912</u>	<u>(1,047)</u>	<u>76,865</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,967	(253,014)	(1,047)
<b>TOTAL FUNDS</b>	<u>251,967</u>	<u>(253,014)</u>	<u>(1,047)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

## Document Details

Filename:	Freshground 2023 acs FINAL.pdf
Client of:	Hartley Fowler LLP

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## Signature Details

Name:	Jason Nike
Email:	naznike@googlemail.com
Date & Time:	05/09/2024 09:44:32 AM (BST)
IP Address:	194.153.21.33
Signing Statement:	Jason Nike confirms that the information is correct and complete to the best of their knowledge and belief.

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**REGISTERED CHARITY NUMBER: 1163653**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023  
FOR  
FRESHGROUND**

Hartley Fowler LLP  
Chartered Accountants  
4th Floor Tuition House  
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## **FRESHGROUND**

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## **FRESHGROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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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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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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## **FRESHGROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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#### **FINANCIAL REVIEW**

##### **Financial review**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

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1163653

##### **Principal address**

68 Battersea Rise  
Battersea  
London  
SW11 1EQ

## **FRESHGROUND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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#### **Trustees**

L Evanov  
J Nike Chairperson  
L Nike  
A L Quinn  
C C Triviaux-Frenet

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.

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SW19 4EU

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:

J Nike - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRESHGROUND

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Jonathan Askew FCA

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Chartered Accountants  
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Date: .....5/9/24.....

**FRESHGROUND****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>104,550</u>	<u>76,865</u>

The notes form part of these financial statements

**FRESHGROUND****BALANCE SHEET  
30 SEPTEMBER 2023**

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	6	6,707	7,595
<b>CURRENT ASSETS</b>			
Debtors	7	18,147	36,944
Cash at bank and in hand		90,951	39,521
		<u>109,098</u>	<u>76,465</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,255)	(7,195)
<b>NET CURRENT ASSETS</b>		<u>97,843</u>	<u>69,270</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		104,550	76,865
<b>NET ASSETS</b>		<u>104,550</u>	<u>76,865</u>
<b>FUNDS</b>	9		
Unrestricted funds		104,550	76,865
<b>TOTAL FUNDS</b>		<u>104,550</u>	<u>76,865</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 August 2024 and were signed on its behalf by:

J Nike - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**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.

**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**

	2023	2022
	£	£
Donations	<u>10,296</u>	<u>17,722</u>

**FRESHGROUND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023****3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Church activities	118,482
Coffee shop	30,135
Property costs and utilities	70,183
	<u>218,800</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The Rev J Nike who is a trustee of the charity received a salary in relation to his role as Pastor of £29,356 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 2023 nor for the year ended 30 September 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and other income	17,722
<b>Charitable activities</b>	
Coffee shop	66,632
Church hall and other rental income	167,613
<b>Total</b>	<u>251,967</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Church activities	161,775
Coffee shop	27,026
Property costs and utilities	64,213
<b>Total</b>	<u>253,014</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,047)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	77,912
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>76,865</u>

# FRESHGROUND

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2022	10,919	2,555	13,474
Additions	2,079	317	2,396
	<u>12,998</u>	<u>2,872</u>	<u>15,870</u>
At 30 September 2023			
<b>DEPRECIATION</b>			
At 1 October 2022	4,832	1,047	5,879
Charge for year	2,730	554	3,284
	<u>7,562</u>	<u>1,601</u>	<u>9,163</u>
At 30 September 2023			
<b>NET BOOK VALUE</b>			
At 30 September 2023	<u>5,436</u>	<u>1,271</u>	<u>6,707</u>
At 30 September 2022	<u>6,087</u>	<u>1,508</u>	<u>7,595</u>

### 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Rents receivable	16,122	35,444
Other debtors	2,025	1,500
	<u>18,147</u>	<u>36,944</u>

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	2,764	2,112
Other creditors	8,491	5,083
	<u>11,255</u>	<u>7,195</u>

### 9. MOVEMENT IN FUNDS

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	76,865	27,685	104,550
	<u>76,865</u>	<u>27,685</u>	<u>104,550</u>
<b>TOTAL FUNDS</b>			
	<u>76,865</u>	<u>27,685</u>	<u>104,550</u>



**FRESHGROUND****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023****9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,485	(218,800)	27,685
<b>TOTAL FUNDS</b>	<u>246,485</u>	<u>(218,800)</u>	<u>27,685</u>

**Comparatives for movement in funds**

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	77,912	(1,047)	76,865
<b>TOTAL FUNDS</b>	<u>77,912</u>	<u>(1,047)</u>	<u>76,865</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,967	(253,014)	(1,047)
<b>TOTAL FUNDS</b>	<u>251,967</u>	<u>(253,014)</u>	<u>(1,047)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

**FRESHGROUND****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and other income</b>		
Donations	10,296	17,722
<b>Charitable activities</b>		
Coffee shop income	66,042	66,632
Income from other activities	-	360
Income from use of hall and other rental income	170,147	167,253
	<u>236,189</u>	<u>234,245</u>
<b>Total incoming resources</b>	246,485	251,967
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Coffee shop costs	30,135	29,780
Church activities and costs	115,198	156,040
Property maintenance and utilities	70,183	64,213
Depreciatin - fittings and equipment	2,730	2,427
Depreciation of computers and related assets	554	554
	<u>218,800</u>	<u>253,014</u>
<b>Total resources expended</b>	218,800	253,014
<b>Net income/(expenditure)</b>	<u>27,685</u>	<u>(1,047)</u>

This page does not form part of the statutory financial statements