

Charity registration number 1163741

Company registration number 09140549 (England and Wales)

JOEL COMMUNITY SERVICES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

JOEL COMMUNITY SERVICES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C Clarke	
	Mr P F Wolff	
	Reverend H Foxwood	
	Mr D Parish	(Appointed 17 February 2022)
	Ms G Burgess	
	R Miller	(Appointed 19 May 2022)
Charity number	1163741	
Company number	09140549	
Registered office	St Peter's Church London Road Kingston Upon Thames KT2 6QL	
Independent examiner	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

JOEL COMMUNITY SERVICES

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JOEL COMMUNITY SERVICES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

During the year, the trustees reviewed these objects and received permission from the Charity Commission to amend them as below:

- The relief of poverty by provision of accommodation and other connected services for persons who are deemed refugees, homeless or in need of such assistance.
- To provide, maintain and, if necessary, improve a mission room or parish room and connected services in connection with the ecclesiastical parish of St Peter, Norbiton for the purposes of divine service and the promotion of religion according to the Christian faith and also for other religious, social, scientific, literary or charitable purposes including meetings all calculated to be for the benefit of the inhabitants of the said parish.

Activities

- Providing residential accommodation, community space, and other services to those in need.
- Providing working accommodation for a local housing charity.

Public benefit

The board has taken due regard of the guidance on public benefit published by the charity commission in exercising its powers and duties. It is confident that the aims of the organisation and allocation of resources fully satisfy the public benefit requirements.

JOEL COMMUNITY SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Throughout 2022 we continued to provide premises and accommodation in St Peter's Church Hall for Kingston Churches Action on Homelessness (KCAH; a local charity for the homeless). This ensured that many needs of homeless people in the Kingston upon Thames area continued to be met by the professional services offered by KCAH.

During the first half of the year, KCAH continued to resource and operate a Drug Stabilisation Centre, using a section of the Church Hall known as the Joel Centre. This project provided specialist staff to assist homeless people with severe drug and alcohol problems and provide accommodation for those people. At the end of June 2022, however, KCAH decided to close this project and to pass the Joel Centre back to Joel Community Services (JCS). As a consequence, the trustees of JCS began a period of prayer and consultation to seek a fresh vision for the Joel Centre.

From consultations with a wide range of stakeholders, it became apparent that in our post-pandemic context the Joel Centre was no longer so well suited for the purposes it had served in the past. At the same time, the trustees were becoming aware of other vulnerable groups, including among the refugee community who attend St Peter's Church, who are in need of a warm and healing environment where they could be part of a Christian community. A scripture that came particularly to our mind was this: Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up. Therefore, as we have opportunity, let us do good to all people, especially to those who belong to the family of believers. (Galatians 6: 9-10)

We therefore decided to make the Joel Centre accommodation initially available to members of St Peter's and nearby churches who are a) in need of accommodation; b) would appreciate living in a community; and c) are eligible for housing benefit, or who could pay a sub-market rent. During the year, we welcomed in our first residents who were in urgent need of temporary accommodation.

Over the coming years, we expect the accommodation to be a temporary home for at least four or five residents, while also providing a community space where appropriate. Having accommodation so close to the church enables us to offer a range of opportunities to engage in our church life, to receive English lessons, courses to enhance employability, and support that we could make available to the wider community. We have already begun to provide some of these services, including regular funding and opportunities for Iranian refugees to cook together and show hospitality to others in the local community.

Financial review

Income was £56,580 (including donations from Joel Community Trust of £9,500) as we continued to receive rent for the office space provided to KCAH which covers our new, lower, operating costs. We had encouraged our supporters to support the KCAH stabilisation centre directly to ensure that the service could be viable. This resulted in a significant, planned drop-off in regular donor income, although we continued to receive some income from supporters. We also received some income from residents whom we provided temporary accommodation.

Costs were £53,738. This includes a £6,600 donation to KCAH to support their stabilisation centre and a one-off £6,327 refund of overpayment of RBK housing benefits in previous year. We also incurred £1,731 in relation to the one-off refurbishment of Joel Centre after KCAH returned it to us. The mortgage rate rose over the year, but loan repayments from the original redevelopment loan continued to be met.

Reserves Policy

Our revised policy is to hold sufficient funds to cover six months of operating costs. This ensures that, in the event of a financial crisis, we can continue to meet our financial obligations.

Total reserves are shown as £631,316. This largely comprises cash to cover six months of operating costs, plus the net value of St Peter's Church Hall after repayment of loans.

JOEL COMMUNITY SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Risk Review

The board assesses and reviews key risks periodically. During 2023 we will reassess our risks but the key risks are as follows:

Funding

We have a dependency on income from our main tenant (KCAH).

Damage to reputation

We are associated with KCAH as the principal user of St Peter's Church Hall. We meet with them from time to time to discuss matters of mutual interest.

Risk of fire, flood or other environmental risks

We maintain appropriate levels of insurance and have reviewed the full requirements with our insurers.

Structure, governance and management

Joel Community Services was incorporated as a charitable company limited by guarantee on 21 July 2014 and is governed by its Articles of Association. It is registered with the Charity Commission in England and Wales with its registered office at St Peter's Church, London Road, Kingston Surrey.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C Clarke	
Mrs A Jarrett	(Resigned 19 May 2022)
Mr A Elliott	(Resigned 2 August 2022)
Mr P F Wolff	
Reverend H Foxwood	
Mr D Parish	(Appointed 17 February 2022)
Ms G Burgess	
R Miller	(Appointed 19 May 2022)

Governance

Our Board of Directors is responsible for overseeing the strategy and performance of Joel Community Services. The Board meets regularly throughout the year to consider, set and review strategies, policies, budgets, plans and performance.

The Board has not delegated any powers to formal committees, although specific task groups are formed as necessary with specific responsibilities.

Recruitment

Prospective directors are nominated by at least one current member of the Board in line with our Articles and with knowledge of the ways in which their experience might serve the interests of Joel Community Services. They are then interviewed by a panel of current directors to ensure that their motivations, skills and interests are consistent with the aims of the charity and, if so, to confirm the appointment.

Trustees new to the Board meet with the Chairman and other directors as appropriate and are provided with information and training to enable them to fully understand the mission and values of Joel Community Services.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

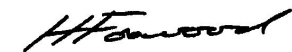
Management

The board manages the needs of the organisation directly, with some support from St Peter's Church staff.

JOEL COMMUNITY SERVICES

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 DECEMBER 2022*

The trustees' report was approved by the Board of Trustees.



Reverend H Foxwood
Trustee
Dated: ..14th..July..2023

JOEL COMMUNITY SERVICES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JOEL COMMUNITY SERVICES

I report to the trustees on my examination of the financial statements of Joel Community Services (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



F J Wilde FCCA MBA DChA

Warner Wilde
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 19 July 2023

JOEL COMMUNITY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
	Notes					
Income from:						
Donations and legacies	3	21,406	-	21,406	19,667	19,667
Charitable activities	4	35,156	-	35,156	25,530	25,530
Investments	5	18	-	18	-	-
Total income		56,580	-	56,580	45,197	45,197
Expenditure on:						
Charitable activities	6	51,888	1,850	53,738	64,845	66,695
Net income/(expenditure) for the year/ Net movement in funds		4,692	(1,850)	2,842	(19,648)	(21,498)
Fund balances at 1 January 2022		540,391	88,083	628,474	560,039	649,972
Fund balances at 31 December 2022		545,083	86,233	631,316	540,391	628,474

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JOEL COMMUNITY SERVICES

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		849,121		862,628
Current assets					
Debtors	12	1,201		997	
Cash at bank and in hand		24,645		30,211	
		<u>25,846</u>		<u>31,208</u>	
Creditors: amounts falling due within one year	14	<u>(11,950)</u>		<u>(24,667)</u>	
Net current assets			13,896		6,541
Total assets less current liabilities			<u>863,017</u>		<u>869,169</u>
Creditors: amounts falling due after more than one year	15		(231,701)		(240,695)
Net assets			<u><u>631,316</u></u>		<u><u>628,474</u></u>
Income funds					
Restricted funds	17		86,233		88,083
Unrestricted funds			545,083		540,391
			<u><u>631,316</u></u>		<u><u>628,474</u></u>

JOEL COMMUNITY SERVICES

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2022

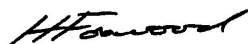
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14th July 2023.



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Reverend H Foxwood
Trustee

Company registration number 09140549

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Joel Community Services is a private company limited by guarantee incorporated in England and Wales. The registered office is St Peter's Church, London Road, Kingston Upon Thames, KT2 6QL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are recognised once the charity has been notified of the grant unless performance conditions require deferral of the amount.

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and equipment	25% straight line

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets are initially recognised at transaction value and subsequently measured at their settlement value.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price and subsequently measured at their settlement value.

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Redundancy costs

Redundancy costs are recognised when the Charity is committed to terminate employment.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Donations and gifts	21,406	19,667

4 Charitable activities

	2022 £	2021 £
Charitable rental income	35,156	25,530

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Investments

	Unrestricted funds	Total
	2022 £	2021 £
Interest receivable	18	-

6 Charitable activities

	2022 £	2021 £
Staff costs	-	(2,105)
Depreciation and impairment	13,507	13,507
Utilities	4,006	395
Admin costs	723	-
Miscellaneous costs	4,121	1,068
Verger contribution	-	4,520
PCC contribution	-	2,200
Insurance	3,421	3,379
Maintenance, repairs and equipment	3,236	289
Vestry rent	-	(6,000)
	29,014	17,253
Grant funding of activities (see note 7)	6,600	33,765
Share of support costs (see note 8)	16,318	14,249
Share of governance costs (see note 8)	1,806	1,428
	53,738	66,695
Analysis by fund		
Unrestricted funds	51,888	64,845
Restricted funds	1,850	1,850
	53,738	66,695

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Grants Paid

	2022 £	2021 £
Grants to institutions:		
Kingston Churches Action on Homelessness	6,600	33,765
	<u>6,600</u>	<u>33,765</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Telephone, mobile, internet	229	-	229	478	-	478
Loan interest and charges	16,089	-	16,089	13,771	-	13,771
Independent examination fee	-	1,644	1,644	-	1,236	1,236
Bank charges	-	162	162	-	192	192
	<u>16,318</u>	<u>1,806</u>	<u>18,124</u>	<u>14,249</u>	<u>1,428</u>	<u>15,677</u>
Analysed between Charitable activities	<u>16,318</u>	<u>1,806</u>	<u>18,124</u>	<u>14,249</u>	<u>1,428</u>	<u>15,677</u>

Governance costs includes payments to the Independent Examiner of £1,314 (2021- £1,224).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

There were no employees during the year.

Employment costs	2022 £	2021 £
Other pension costs	-	(2,105)

The staff were made redundant on 31 January 2020.

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 January 2022	935,364	3,439	938,803
At 31 December 2022	935,364	3,439	938,803
Depreciation and impairment			
At 1 January 2022	72,736	3,439	76,175
Depreciation charged in the year	13,507	-	13,507
At 31 December 2022	86,243	3,439	89,682
Carrying amount			
At 31 December 2022	849,121	-	849,121
At 31 December 2021	862,628	-	862,628

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	1,201	997

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Loans and overdrafts

	2022 £	2021 £
Bank loans	241,146	252,095
Payable within one year	9,445	11,400
Payable after one year	231,701	240,695
Amounts included above which fall due after five years:		
Payable by instalments	198,113	200,000

The long-term loans are secured by fixed charges over the property known as St Peter's Church Hall, London Road, Kingston - upon - Thames.

The charity borrowed £300,000 from CAF Bank over a repayment period of 20 years at an interest rate of 5.25% above the Bank of England base rate. During the year, repayments averaged £2,253 pcm (2021: £2,078). The loan agreement contains a break clause at 5 years whereby the loan can be repaid.

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	13	9,445	11,400
Deferred income	16	-	5,892
Other creditors		-	6,151
Accruals		2,505	1,224
		11,950	24,667

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	13	231,701	240,695

16 Deferred income

	2022 £	2021 £
Arising from Rental income in advance	-	5,892

Deferred income is included in the financial statements as follows:

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

16 Deferred income

(Continued)

Movements in the year:

Deferred income at 1 January 2022	5,892	6,369
Released from previous periods	(5,892)	(6,369)
Resources deferred in the year	-	5,892
	<hr/>	<hr/>
Deferred income at 31 December 2022	-	5,892
	<hr/>	<hr/>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
Joel Community Trust	57,500	(1,250)	56,250	(1,250)	55,000
Phase 2 Redevelopment	28,501	(600)	27,901	(600)	27,301
Bed spaces	3,932	-	3,932	-	3,932
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	89,933	(1,850)	88,083	(1,850)	86,233
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Joel Community Trust: Building fund

Phase 2 redevelopment: Building fund

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	766,820	82,301	849,121	778,477	84,151	862,628
Current assets/ (liabilities)	9,964	3,932	13,896	2,609	3,932	6,541
Long term liabilities	(231,701)	-	(231,701)	(240,695)	-	(240,695)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	545,083	86,233	631,316	540,391	88,083	628,474
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

JOEL COMMUNITY SERVICES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donations	
	2022	2021
	£	£
Joel Community Trust	9,500	10,176
	<u>9,500</u>	<u>10,176</u>
	<u>9,500</u>	<u>10,176</u>

In 2022, Joel Community Trust (JCT), an associated charity, donated funds to Joel Community Services to the value of £9,500.

In 2021, there was a brought forward balance owed to JCT of £6,030. JCT also settled liabilities for Joel Community Services of £5,345 and Joel Community Services settled a liability for JCT of £1200. The resultant balance of £10,176 was treated as a donation by JCT. The balance outstanding at the year end 2021 was £Nil.