



CLEERWAY COMMUNITY CHURCH

A Charitable Incorporated Organisation

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED**

31ST DECEMBER 2020

CHARITY REGISTRATION No: 1164877

Danny Batten BSc. FCPFA DMS

**Kingfisher House
Truro Road
Lanivet
Cornwall
PL305HF**

CONTENTS

Pages 2 to 5	Report of the Trustees
Page 6	Statement of Financial Activities
Page 7	Balance Sheet
Pages 8 to 11	Notes to the Financial Statements
Page 12	Independent Examiner's Report to the Trustees

**CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1164877
START OF FINANCIAL YEAR	1 January 2020
END OF FINANCIAL YEAR	31 December 2020
TRUSTEES SERVING DURING 2020	Dr Graham Toms (chair) Mrs Sarah Toms (Secretary) Mr Jack Humphreys Mrs Sheila Humphreys Mrs Liz Farmer Mrs Rebecca Dickson Mr Danny Dickson Mr Adam Sturtridge (Resigned Oct 2020) Mr David Burnip (Treasurer)
PASTOR	Pastor Martin Bunkum
REGISTERED ADDRESS	Tremellick Cottage St Cleer LISKEARD Cornwall PL14 6RP
DATE OF REGISTRATION	16 December 2015
GOVERNING DOCUMENT	Constitution
BANKERS	Lloyds Bank plc The Parade Liskeard Cornwall PL14 6AW
INDEPENDENT EXAMINER	Danny M. Batten BSc. FCPFA DMS Kingfisher House Truro Road Lanivet Cornwall PL30 5HF

**CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

OBJECTS AND ACTIVITIES

The charity's objects (the objects) are for the public benefit and are restricted to the following:

- (a) The advancement of the Christian faith in accordance with the Basis of Faith primarily, but not exclusively, within St Cleer Parish.
- (b) Such other charitable purposes as shall further the work of the Church in the opinion of the members of the Church in General Meeting and/or the Trustees.
- (c) The Trustees are committed to enabling as many people as possible to worship at our Church and to become part of our Christian community at St Cleer. The Trustees maintain an overview of worship throughout the community and reviews how our services can involve the many groups that live within our community. Our services and worship put faith into practice through prayer and Scripture, music and sacrament.
- (d) When planning our activities for the year, the Trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our community through:
 - Worship and prayer
 - Learning about the Gospel and developing their knowledge and trust in Jesus
 - Provision of pastoral care for people living in the community
 - Missionary and outreach work.

1. Structure, governance and management

The church re-registered with the Charities Commission as a Charitable Incorporated Organisation, on 16 December 2015, which gives scope to directly employ staff as required. Currently the Church employs the Pastor and a Youth and Community Worker.

Application for membership is encouraged from regular attenders and is as set out in the Constitution.

Appointment of Trustees is as set out in the Constitution.

The Leadership Team now consists of eight Trustees who meet twelve times a year. They are responsible for making decisions on all matters of general concern and importance to the Church including deciding on how the funds of the Church are to be spent.

**CLEERWAY COMMUNITY CHURCH
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Achievements and performance

Church Activities

- Worship services
- During Covid-19 Pandemic, On-Line services utilising Facebook, YouTube and other media
- Regular prayer meetings
- Reflective Services
- Small groups meeting for prayer, Bible study and support
- New expression of church in Darite....Relax, Refresh, and Renew
- Community involvement including Open Doors (a coffee, chat and support outreach)
- Hosting afternoon tea and fellowship meetings for the St Cleer and District retired community
- Support for Food Bank
- Involvement in Family Fun days at Easter and Summer school holidays
- Support for Len Rogers, a support worker helping to re-build in Kosovo
- Support for The Olive Branch Foundation
- Support for Christians Against Poverty
- Support for TEAR Fund
- Support for Christian Motorcycle Association
- Visiting newcomers to the Parishes and giving them a cake and information about the area and Cleerway
- Gifts to local Charities and projects
- Organisation of social activities such as a picnic and shared suppers
- Website
- Social media
- EA affiliation
- Toddler Group every Wednesday during term time both in person and via Zoom

Pastoral Care

- Support and care of members and their families
- Care of all those who seek prayer, counselling and encouragement

Volunteer activities

We would like to thank all the many volunteers who work so hard to make our Church the live and vibrant community it is. Without them our Church could not exist. We would also like to thank and express our appreciation for those who have been involved with the production and broadcast of on-line services during the ongoing Covid-19 pandemic, in particular Martin, Becs, Philip, Sheila and Liz to name but a few. Sandra also has continued with Toddler group utilising social media and Zoom meeting, and many parents have been most appreciative of her.

3. Financial Review

Income totalled £16,699 compared to £21,766 in 2019, the main variation being a reduction in regular offerings and as a consequence in Gift Aid (£2,590 in 2020 compared to £3,400 in 2019). We had outgoings totalling £20,719 compared to £23,267 in 2019, leaving funds to be carried forward of £37,184 (£41,204 in 2019). Our accounting period started in 1 January 2020. The financial results are shown on pages 6 and 7.

Taxation

Cleerway Community Church is a registered charity and therefore does not pay tax.

Reserves Policy

Whilst Trustees have not set a figure for the reserves £20,513 now sits in a savings account where it earned interest of £47 during 2020 (£153 in 2019).

**CLEERWAY COMMUNITY CHURCH
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Employment of Church Workers

The trustees continue to employ a Youth and families worker during the period in addition to the Church Pastor.

5. Public benefit statement

Cleerway Community Church is governed by its Constitution that clearly outlines its objects as a charity and the duties/authority of its trustees. We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission. We believe that everything we do here outlined is in the best interest of the public and community we serve and support.

Plans for future periods

These include developing all aspects of our involvement in the community particularly with respect to young people and families.

Statement of Trustees' responsibilities:

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act and with the Financial Reporting Standard 102 (FRS 102) applicable to Charities. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the trustees' report and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the above provisions.

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2020, and confirm that I have made available all information necessary for its preparation

Graham Toms

Dr Graham Toms
Chair of Trustees

Date

11 / 02 / 2021

**CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
INCOMING RESOURCES					
Incoming Resources from Generated Funds					
Donations	3a	16,652	-	16,652	21,613
Investment Income	3b	47	-	47	153
TOTAL INCOMING RESOURCES		16,699	-	16,699	21,766
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Activities	4a	19,830	-	19,830	22,213
Governance Costs	4b	889	-	889	1,054
TOTAL RESOURCES EXPENDED		20,719	-	20,719	23,267
NET INCOME / (OUTGOING) RESOURCES		(4,020)	-	(4,020)	(1,501)
Total Funds Brought Forward		41,204	-	41,204	42,705
TOTAL FUNDS CARRIED FORWARD		37,184	-	37,184	41,204

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 11 form part of these financial statements.

CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-20 Total £	31-Dec-19 Total £
Fixed Assets					
Tangible Assets	2	751	-	751	586
Current Assets					
Debtors	6	2,531	-	2,531	7,504
Cash at Bank and in hand		34,530	-	34,530	34,599
Total Current Assets		37,061	-	37,061	42,103
Total Assets		37,812	-	37,812	42,689
Accruals	7	(628)	-	(628)	(1,485)
Total Assets less Current Liabilities		37,184	-	37,184	41,204
TOTAL NET ASSETS		37,184	-	37,184	42,104
Funds of the Charity					
General Funds		37,184	-	37,184	41,204
Designated Funds		-	-	-	-
Restricted Funds		-	-	-	-
TOTAL FUNDS		37,184	-	37,184	41,204

Trustees' Responsibilities:

In accordance with section 145 of the Charities Act 2011, the Trustees are only required to have the charity's accounts, for the year ended 31 December 2020, examined by an Independent Examiner whose report appears on page 12.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable to charities (FRS 102 effective 1 January 2016).

The Trustees acknowledge their responsibility for ensuring that the charity keeps proper accounting records in accordance with recommended practice.

Approved by the Trustees on the

7th March 2021

Signed on their behalf by Graham Toms

Dr Graham Toms

Chair of Trustees

**CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparation:

The financial statements have been prepared in accordance with all applicable accounting standards, as modified by the Statement of Recommended Practice: Accounting and Reporting by Charities. The accounts have been drawn up in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014 and the Charities Act 2011, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

The charity has taken advantage of the exemption in Financial Reporting Standard No 102 from the requirement to produce a cash flow statement.

The particular accounting policies adopted are set out below.

Incoming Resources

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

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(continued)

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Assets

Tangible fixed assets for use by the charity.

These are capitalised if they can be used for more than one year, and cost at least £500 unless they are portable such as digital equipment in which case the lower limit is £100. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation

Fixed assets for use by the charity are depreciated as follows:-

Equipment

25% per annum – Straight Line Basis

2. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
Brought forward as at 1 January 2020	924
Additions	525
Disposals	-
Carried forward as at 31 December 2020	<u>1,449</u>
Depreciation	
Brought forward as at 1 January 2020	338
Net Charge for the year (after accounting for disposals)	360
Carried forward as at 31 December 2020	<u>698</u>
Net book value	
As at 31 December 2019	<u>586</u>
As at 31 December 2020	<u>751</u>

CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(continued)

3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
a) Donations				
Benevolence Offerings	14,062	-	14,062	18,213
Gift Aid Refunds	2,590	-	2,590	3,400
	<u>16,652</u>	<u>-</u>	<u>16,652</u>	<u>21,613</u>
b) Investment Income				
Bank Interest Received	47	-	47	153
Interest on Gift Aid Claim	-	-	-	-
	<u>47</u>	<u>-</u>	<u>47</u>	<u>153</u>
	<u>16,699</u>	<u>-</u>	<u>16,699</u>	<u>21,766</u>

4. RESOURCES EXPENDED

a) Charitable Activities

Direct costs

Activity Venue Hire	1,023	-	1,023	3,209
Charitable Donations	4,882	-	4,882	3,037
Pastoral Care	11,699	-	11,699	12,258
Projects	101	-	101	1,033
	<u>17,705</u>	<u>-</u>	<u>17,705</u>	<u>19,537</u>

Support Costs

Administration	-	-	-	123
Website Costs	150	-	150	313
Advertising & Promotion	160	-	160	6
Equipment Repairs/Maintenance	582	-	582	373
Insurance	317	-	317	317
Subscriptions	90	-	90	180
Copyright Fees	293	-	293	355
CCPAS Disclosure Fees	142	-	142	206
Training	-	-	-	229
Catering and other consumables	31	-	31	343
Depreciation of Equipment	360	-	360	231
	<u>2,125</u>	<u>-</u>	<u>2,125</u>	<u>2,676</u>
	<u>19,830</u>	<u>-</u>	<u>19,830</u>	<u>22,213</u>

b) Governance Costs

Trustees Meetings	-	-	-	186
Accountancy & Payroll Services	539	-	539	518
Independent Examination Fee	350	-	350	350
	<u>889</u>	<u>-</u>	<u>889</u>	<u>1,054</u>

CLEERWAY COMMUNITY CHURCH
(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(continued)

5. RESTRICTED FUNDS

There are no restricted funds held by the charity at the end of the financial period.

6. DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
HMRC Gift Aid	2,531	7,504
	<u>2,531</u>	<u>7,504</u>

7. ACCRUALS AND DEFERRED INCOME

	2020	2019
	£	£
Independent Examination Fee	350	350
Evangelical Alliance	-	180
Venue Hire	278	955
	<u>628</u>	<u>1,485</u>

8. STAFF COSTS AND NUMBERS

	No	FTE	2020	2019
			£	£
Pastoral Staff	2	0.6	11,699	12,258

9. TRUSTEES AND OTHER RELATED PARTIES

This is detailed in the Trustees' annual report.

10. RISK ASSESSMENT

This is detailed in the Trustees' annual report.

11. RESERVES POLICY

This is detailed in the Trustees' annual report.

12. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Further detail is provided in the Trustees' annual report.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Cleerway Community Church on the accounts for the year ended 31st December 2020 set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As described on page 5, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

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

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

Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

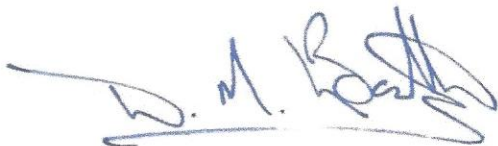
The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees' requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.
- 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.



Danny M. Batten BSc. FCPFA DMS
Kingfisher House,
Truro Road,
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Date: 7th March 2021