



**CLEERWAY COMMUNITY CHURCH**

**A Charitable Incorporated Organisation**

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

**31ST DECEMBER 2021**

**CHARITY REGISTRATION No: 1164877**

**Danny Batten BSc. FCPFA DMS**

**Kingfisher House  
Truro Road  
Lanivet  
Cornwall  
PL305HF**

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	<b>1164877</b>
<b>START OF FINANCIAL YEAR</b>	1 January 2021
<b>END OF FINANCIAL YEAR</b>	31 December 2021
<b>TRUSTEES SERVING DURING 2020</b>	Dr Graham Toms (Chair resigned Oct 2021) Mrs Sarah Toms (Secretary resigned Oct 2021) Mr Jack Humphreys Mrs Sheila Humphreys Mrs Liz Farmer (Secretary appointed Oct 21) Mrs Rebecca Dickson (Chair appointed Oct 21) Mr Danny Dickson Mr David Burnip (Treasurer)
<b>PASTOR</b>	Martin Bunkum retired Oct 2021 Deniz Carey appointed 1 <sup>st</sup> Dec 2021
<b>REGISTERED ADDRESS</b>	Downhill Gates Darite LISKEARD Cornwall PL14 5LG
<b>DATE OF REGISTRATION</b>	16 December 2015
<b>GOVERNING DOCUMENT</b>	Constitution
<b>BANKERS</b>	Lloyds Bank plc The Parade Liskeard Cornwall PL14 6AW
<b>INDEPENDENT EXAMINER</b>	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 2021**

**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 attendees and is as set out in the Constitution.

Appointment of Trustees is as set out in the Constitution.

The Leadership Team now consists of six 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 2021**

**2. Achievements and performance**

*Church Activities*

- In person worship services which are streamed via various social media outlets.
- During Covid-19 Pandemic, On-Line services utilising Facebook, YouTube and other media
- Regular prayer meetings both in person and on line
- Reflective Services
- Small groups meeting for prayer, Bible study and support
- Darite Dinner Church, a meeting for those wanting to discover God in a less formal setting
- Community involvement where possible during the pandemic.
- Hosting afternoon tea and fellowship meetings for the St Cleer and District retired community where restrictions allow
- Support for Food Bank
- 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
- Gifts to local Charities and projects
- One-off financial support for individuals in need at Pastor's discretion
- Organisation of outdoor social activities as restrictions allow
- Website
- Social media
- EA affiliation
- Toddler Group every Wednesday during term time both in person and via Zoom
- New groups for children affected by lockdown/with additional support needs on Wednesday afternoons

*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, Deniz, Philip, Sheila and Liz to name but a few.

**3. Financial Review**

Income totalled £18,937 compared to £16,699 in 2020, the main variation being an increase in regular offerings offset by a slight reduction in Gift Aid ( £2,337 in 2021 compared to £2590 in 2020). We had outgoings totalling £18,242 compared to £20719 in 2020, leaving funds to be carried forward of £37,879 (£37,184 in 2020). Our accounting period started in 1 January 2021. 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 £20,520 now sits in a savings account where it earned interest of £8 during 2021 (£47 in 2020).



**CLEERWAY COMMUNITY CHURCH  
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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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, and the older generation. We plan to restart our Alpha courses which were put on hold due to the pandemic. We also plan to develop further our provision of small groups/house groups for member support and interaction.

**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 :-

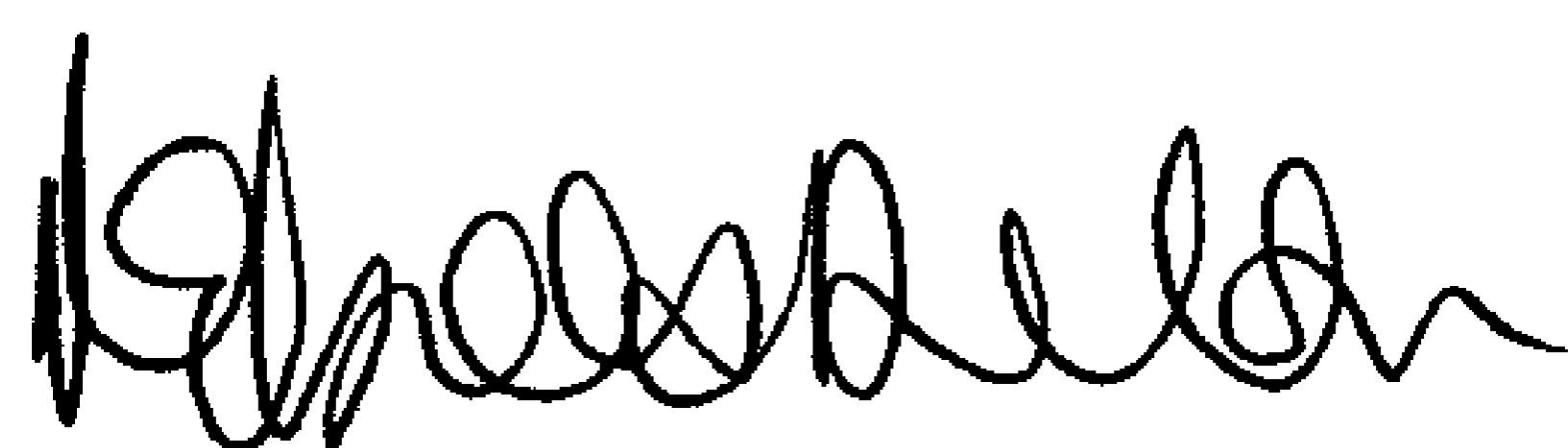
- select suitable accounting policies and then apply them consistently.
  - make judgements and estimates that are reasonable, and prudent.
  - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
  - state whether 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 2021, and confirm that I have made available all information necessary for its preparation



Rebecca Dickson  
Chair of Trustees

Date 5<sup>th</sup> March 2022



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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Incorporating income and expenditure account

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations	3a	18,929	-	18,929	16,652
Investment Income	3b	8	-	8	47
<b>TOTAL INCOMING RESOURCES</b>		<b>18,937</b>	<b>-</b>	<b>18,937</b>	<b>16,699</b>
<b>66 RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Charitable Activities	4a	17,216	-	17,216	19,830
Governance Costs	4b	1,026	-	1,026	889
<b>TOTAL RESOURCES EXPENDED</b>		<b>18,242</b>	<b>-</b>	<b>18,242</b>	<b>20,719</b>
<b>NET INCOME / (OUTGOING) RESOURCES</b>		<b>695</b>	<b>-</b>	<b>695</b>	<b>(4,020)</b>
Total Funds Brought Forward		37,184	-	37,184	41,204
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>37,879</b>	<b>-</b>	<b>37,879</b>	<b>37,184</b>

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 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	31-Dec-21 Total £	31-Dec-20 Total £
<b>Fixed Assets</b>					
Tangible Assets	2	388	-	388	751
<b>Current Assets</b>					
Debtors	6	2,337	-	2,337	2,531
Cash at Bank and in hand		35,524	-	35,524	34,530
<b>Total Current Assets</b>		<b>37,861</b>	<b>-</b>	<b>37,861</b>	<b>37,061</b>
<b>Total Assets</b>		<b>38,249</b>	<b>-</b>	<b>38,249</b>	<b>37,812</b>
Accruals	7	(370)	-	(370)	(628)
<b>Total Assets less Current Liabilities</b>		<b>37,879</b>	<b>-</b>	<b>37,879</b>	<b>37,184</b>
<b>TOTAL NET ASSETS</b>		<b>37,879</b>	<b>-</b>	<b>37,879</b>	<b>37,184</b>
<b>Funds of the Charity</b>					
General Funds		37,879	-	37,879	37,184
Designated Funds		-	-	-	-
Restricted Funds		-	-	-	-
<b>TOTAL FUNDS</b>		<b>37,879</b>	<b>-</b>	<b>37,879</b>	<b>37,184</b>

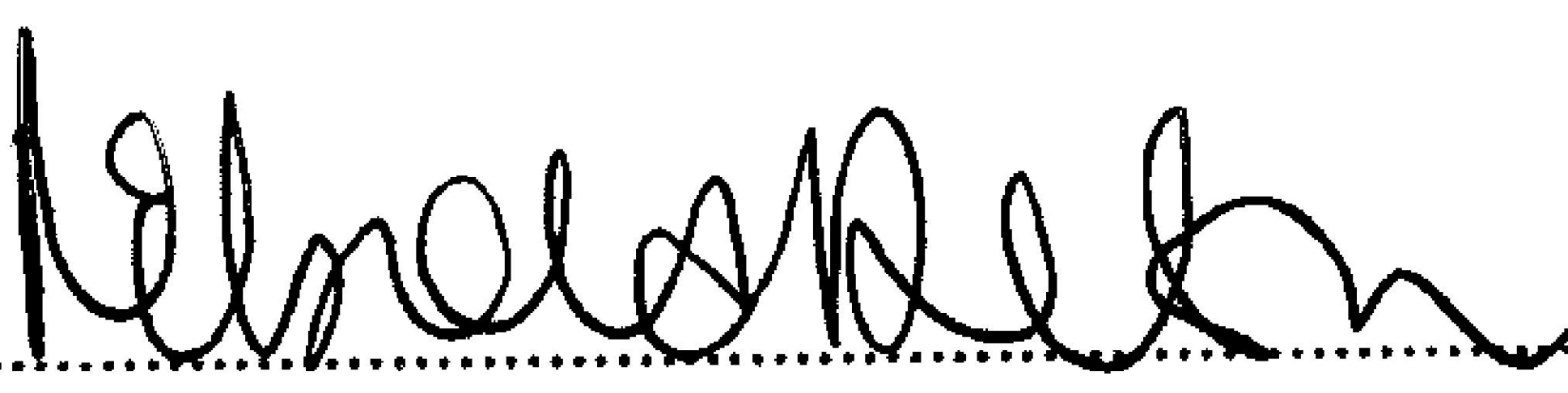
**Trustees' Responsibilities:**

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 2021, 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 5<sup>th</sup> March 2022

Signed on their behalf by 

Rebecca Dickson

Chair of Trustees



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 16<sup>th</sup> 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  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

*(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**

	<b>Office Equipment £</b>
<b>Cost</b>	
Brought forward as at 1 January 2021	1,449
Additions	-
Disposals	-
Carried forward as at 31 December 2021	<u>1,449</u>
<b>Depreciation</b>	
Brought forward as at 1 January 2021	698
Net Charge for the year (after accounting for disposals)	363
Carried forward as at 31 December 2021	<u>1,061</u>
<b>Net book value</b>	
As at 31 December 2020	<u>751</u>
As at 31 December 2021	<u><u>388</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

(continued)

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>a) Donations</b>				
Benevolence Offerings	16,592	-	16,592	14,062
Gift Aid Refunds	2,337	-	2,337	2,590
	<u>18,929</u>	<u>-</u>	<u>18,929</u>	<u>16,652</u>
<b>b) Investment Income</b>				
Bank Interest Received	8	-	8	47
Interest on Gift Aid Claim	-	-	-	-
	<u>8</u>	<u>-</u>	<u>8</u>	<u>47</u>
	<u><b>18,937</b></u>	<u><b>-</b></u>	<u><b>18,937</b></u>	<u><b>16,699</b></u>

**4. RESOURCES EXPENDED**

**a) Charitable Activities**

**Direct costs**

Activity Venue Hire	880	-	880	1,023
Charitable Donations	2,371	-	2,371	4,882
Pastoral Care	11,831	-	11,831	11,699
Projects	0	-	0	101
	<u>15,082</u>	<u>-</u>	<u>15,082</u>	<u>17,705</u>

**Support Costs**

Administration	126	-	126	-
Website Costs	397	-	397	150
Advertising & Promotion	104	-	104	160
Equipment Repairs/Maintenance	-	-	-	582
Insurance	388	-	388	317
Subscriptions	90	-	90	90
Copyright Fees	297	-	297	293
CCPAS Disclosure Fees	217	-	217	142
Training	50	-	50	-
Catering and other consumables	102	-	102	31
Depreciation of Equipment	363	-	363	360
	<u>2,134</u>	<u>-</u>	<u>2,134</u>	<u>2,125</u>
	<u><b>17,216</b></u>	<u><b>-</b></u>	<u><b>17,216</b></u>	<u><b>19,830</b></u>

**b) Governance Costs**

Trustees Meetings	122	-	122	-
Accountancy & Payroll Services	534	-	534	539
Independent Examination Fee	370	-	370	350
	<u><b>1,026</b></u>	<u><b>-</b></u>	<u><b>1,026</b></u>	<u><b>889</b></u>



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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

*(continued)*

**5. RESTRICTED FUNDS**

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

**6. DEBTORS AND PREPAYMENTS**

	2021	2020
	£	£
HMRC Gift Aid	2,337	2,531
Sundry Debtor	-	-
	<u>2,337</u>	<u>2,590</u>

**7. ACCRUALS AND DEFERRED INCOME**

	2021	2020
	£	£
Independent Examination Fee	370	350
Other Accountancy Services	-	-
Evangelical Alliance	-	-
Venue Hire	-	278
	<u>370</u>	<u>628</u>

**8. STAFF COSTS AND NUMBERS**

			2021	2020
	No	FTE	£	£
Pastoral Staff	2	0.6	11,831	11,699

**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 31<sup>st</sup> December 2021 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.

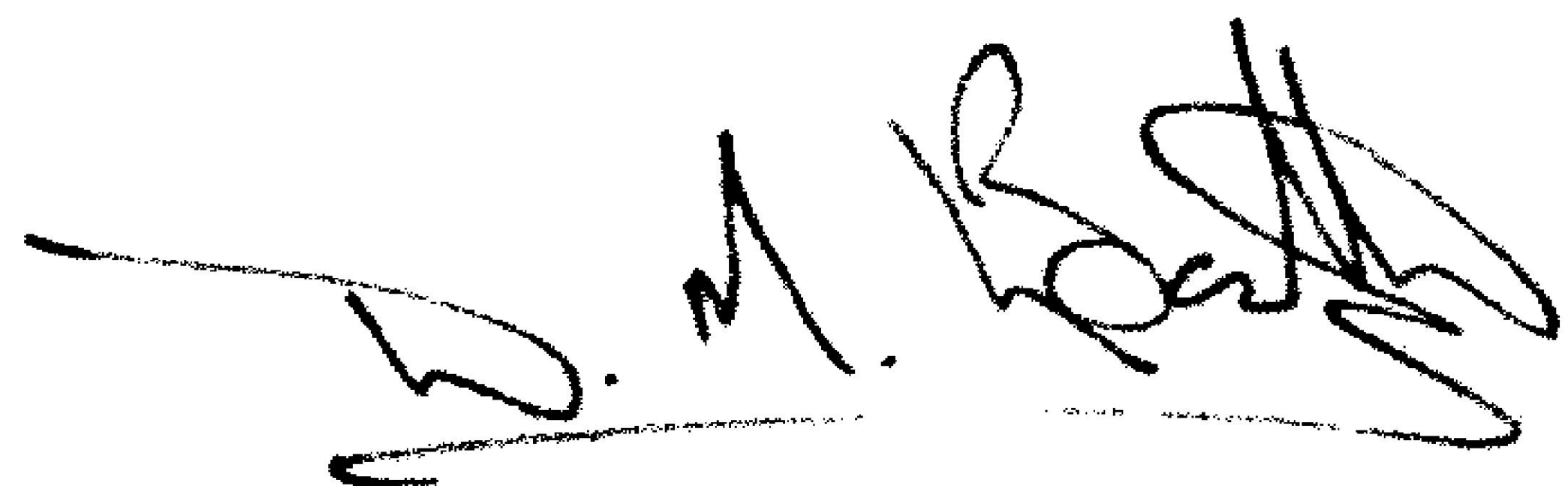
The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, 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,  
Lanivet  
PL30 5HF

Date: 5<sup>th</sup> March 2022