



# CLEERWAY COMMUNITY CHURCH

A Charitable Incorporated Organisation

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR  
THE YEAR ENDED

31ST DECEMBER 2023

CHARITY REGISTRATION No: 1164877

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**LEGAL AND ADMINISTRATIVE INFORMATION**



|                                                    |                                                                                                                                                                                                                                                                              |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CHARITY NUMBER</b>                              | 1164877                                                                                                                                                                                                                                                                      |
| <b>START OF FINANCIAL YEAR</b>                     | 1 January 2023                                                                                                                                                                                                                                                               |
| <b>END OF FINANCIAL YEAR</b>                       | 31 December 2023                                                                                                                                                                                                                                                             |
| <b>TRUSTEES SERVING DURING 2022</b>                | Mrs Rebecca Dickson (Chair/ Secretary)<br>Mr Danny Dickson (Secretary) resigned March 2023<br>Mr Jack Humphreys<br>Mrs Sheila Humphreys<br>Mrs Liz Farmer (Treasurer)<br>Mrs Sarah Fuge<br>Mrs Debbie Scoble (resigned April 2023)<br>Rev. Philip Head (resigned April 2023) |
| <b>PASTOR</b>                                      | Pastor Deniz Carey                                                                                                                                                                                                                                                           |
| <b>REGISTERED ADDRESS</b>                          | Downhill Gates<br>Darite<br>LISKEARD<br>Cornwall<br>PL14 5LG                                                                                                                                                                                                                 |
| <b>DATE OF REGISTRATION<br/>GOVERNING DOCUMENT</b> | 16 December 2015<br>Constitution                                                                                                                                                                                                                                             |
| <b>BANKERS</b>                                     | Lloyds Bank plc<br>The Parade<br>Liskeard<br>Cornwall<br>PL14 6AW                                                                                                                                                                                                            |
| <b>INDEPENDENT EXAMINER</b>                        | NOT REQUIRED                                                                                                                                                                                                                                                                 |

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

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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.

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 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.

## **2. Achievements and performance**

### *Church Activities*

- Sunday morning meetings for worship, teaching and prayer (with live streamed sections)
- Breakfast at the start of most services
- shared lunches once a month (including "clothes swap events" to enhance sustainability)
- Quarterly "Forest Church" outdoor worship sessions
- Monthly bible study
- Weekly prayer meetings
- Small groups meeting for prayer, bible study and support
- Appointment of "Anna Chaplain" supporting older people in the local community with services in care homes, pastoral ministry.
- Occasional family friendly activity sessions
- Support of weekly toddler group.
- Support for Christian Motorcycle Association including annual worship service.
- Affiliation with the local Churches Together group.



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*

We plan to continue to develop our "Forest church" initiative, perhaps meeting more frequently as need and volunteer support allows. We would like to develop links with community organisations, such as contacting the Parish Council to see if we can volunteer help with local projects, building relationships with local businesses including Farm Shop and Cafe, etc. We are currently considering the offer of a daytime small group session dependent on need.

#### **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.

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

#### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

I approve the attached statement of financial activities and balance sheet for the year ended 31st December 2023, and confirm that I have made available all information necessary for its preparation



Rebecca Dickson  
Chair of Trustees

Date 17<sup>th</sup> April 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Incorporating income and expenditure account

|                                                    | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>INCOMING RESOURCES</b>                          |       |                            |                          |                    |                    |
| <b>Incoming Resources from<br/>Generated Funds</b> |       |                            |                          |                    |                    |
| Donations                                          | 3a    | 18,515                     | -                        | 18,515             | 19,420             |
| Investment Income                                  | 3b    | 232                        | -                        | 232                | 15                 |
| <b>TOTAL INCOMING RESOURCES</b>                    |       | <b>18,747</b>              | <b>-</b>                 | <b>18,747</b>      | <b>19,435</b>      |
| 66                                                 |       |                            |                          |                    |                    |
| <b>RESOURCES EXPENDED</b>                          |       |                            |                          |                    |                    |
| <b>Costs of Generating Funds</b>                   |       |                            |                          |                    |                    |
| Charitable Activities                              | 4a    | 22,756                     | -                        | 22,756             | 22,588             |
| Governance Costs                                   | 4b    | 598                        | -                        | 598                | 899                |
| <b>TOTAL RESOURCES EXPENDED</b>                    |       | <b>23,354</b>              | <b>-</b>                 | <b>23,354</b>      | <b>23,487</b>      |
| <b>NET INCOME / (OUTGOING)<br/>RESOURCES</b>       |       | <b>(4,607)</b>             | <b>-</b>                 | <b>(4,607)</b>     | <b>(4,052)</b>     |
| Total Funds Brought Forward                        |       | 33,827                     | -                        | 33,827             | 37,879             |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b>             |       | <b>29,220</b>              | <b>-</b>                 | <b>29,220</b>      | <b>33,827</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 2023**

|                                              | Notes | Unrestricted<br>Funds | Restricted<br>Funds | 31-Dec-<br>23<br>Total | 31-Dec-<br>22<br>Total |
|----------------------------------------------|-------|-----------------------|---------------------|------------------------|------------------------|
|                                              |       | £                     | £                   | £                      | £                      |
| <b>Fixed Assets</b>                          |       |                       |                     |                        |                        |
| Tangible Assets                              | 2     | -                     | -                   | -                      | 132                    |
| <b>Current Assets</b>                        |       |                       |                     |                        |                        |
| Debtors                                      | 6     | 2,661                 | -                   | 2,661                  | 2,766                  |
| Cash at Bank and in hand                     |       | 26,844                | -                   | 26,844                 | 31,309                 |
| <b>Total Current Assets</b>                  |       | <b>29,505</b>         | <b>-</b>            | <b>29,505</b>          | <b>34,075</b>          |
| <b>Total Assets</b>                          |       | <b>29,505</b>         | <b>-</b>            | <b>29,505</b>          | <b>34,207</b>          |
| Accruals                                     | 7     | (285)                 | -                   | (285)                  | (380)                  |
| <b>Total Assets less Current Liabilities</b> |       | <b>29,220</b>         | <b>-</b>            | <b>29,220</b>          | <b>33,827</b>          |
| <b>TOTAL NET ASSETS</b>                      |       | <b>29,220</b>         | <b>-</b>            | <b>29,220</b>          | <b>33,827</b>          |
| <b>Funds of the Charity</b>                  |       |                       |                     |                        |                        |
| General Funds                                |       | 29,220                | -                   | 29,220                 | 33,827                 |
| Designated Funds                             |       | -                     | -                   | -                      | -                      |
| Restricted Funds                             |       | -                     | -                   | -                      | -                      |
| <b>TOTAL FUNDS</b>                           |       | <b>29,220</b>         | <b>-</b>            | <b>29,220</b>          | <b>33,827</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 2023, examined by an Independent Examiner if the turnover exceeds £25,000. Therefore, there is no report 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 16<sup>th</sup> April 2024



Signed on their behalf by .....



Rebecca Dickson

Chair of Trustees

## **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.

(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<br>Equipment<br>£ |
|----------------------------------------|--|--------------------------|
| Cost                                   |  |                          |
| Brought forward as at 1 January 2023   |  | 1,449                    |
| Additions                              |  | -                        |
| Disposals                              |  | -                        |
| Carried forward as at 31 December 2023 |  | 1,449                    |



|                                                          |       |
|----------------------------------------------------------|-------|
| <b>Depreciation</b>                                      |       |
| Brought forward as at 1 January 2023                     | 1,317 |
| Net Charge for the year (after accounting for disposals) | 132   |
| Carried forward as at 31 December 2022                   | 1,449 |
| <b>Net book value</b>                                    |       |
| As at 31 December 2022                                   | 132   |
| As at 31 December 2023                                   | -     |

(continued)

| <b>3. INCOMING RESOURCES</b>    |  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>2023</b> | <b>Total<br/>2022</b> |
|---------------------------------|--|-------------------------------|-----------------------------|-----------------------|-----------------------|
|                                 |  | <b>£</b>                      | <b>£</b>                    | <b>£</b>              | <b>£</b>              |
| <b>a) Donations</b>             |  |                               |                             |                       |                       |
| Benevolence Offerings           |  | 15,854                        | -                           | 15,854                | 16,513                |
| Gift Aid Refunds                |  | 2,661                         | -                           | 2,661                 | 2,907                 |
|                                 |  | 18,515                        | -                           | 18,515                | 19,420                |
| <b>b) Investment Income</b>     |  |                               |                             |                       |                       |
| Bank Interest Received          |  | 232                           | -                           | 232                   | 15                    |
|                                 |  |                               | -                           |                       |                       |
|                                 |  | 232                           | -                           | 232                   | 15                    |
|                                 |  |                               |                             |                       |                       |
|                                 |  | <b>18,747</b>                 | <b>-</b>                    | <b>18,747</b>         | <b>19,435</b>         |
| <b>4. RESOURCES EXPENDED</b>    |  |                               |                             |                       |                       |
| <b>a) Charitable Activities</b> |  |                               |                             |                       |                       |
| <b>Direct costs</b>             |  |                               |                             |                       |                       |
| Activity Venue Hire             |  | 716                           | -                           | 716                   | 1,299                 |
| Charitable Donations            |  | 3,422                         | -                           | 3,422                 | 95                    |
| Pastoral Care                   |  | 14,444                        | -                           | 14,444                | 19,021                |
| Projects                        |  | 2,188                         | -                           | 2,188                 | 118                   |
|                                 |  | 20,770                        | -                           | 20,770                | 20,533                |
| <b>Support Costs</b>            |  |                               |                             |                       |                       |
| Administration                  |  | 292                           | -                           | 292                   | -                     |
| Website Costs                   |  | 212                           | -                           | 212                   | 43                    |
| Advertising & Promotion         |  | 193                           | -                           | 193                   | 216                   |
| Equipment Repairs/Maintenance   |  | 7                             | -                           | 7                     | 29                    |
| Insurance                       |  | 352                           | -                           | 352                   | 334                   |
| Subscriptions                   |  | 90                            | -                           | 90                    | 180                   |
| Copyright Fees                  |  | 233                           | -                           | 233                   | 343                   |
| CCPAS Disclosure Fees           |  | 157                           | -                           | 157                   | 190                   |
| Training                        |  | -                             | -                           | -                     | 120                   |
| Catering and other consumables  |  | 318                           | -                           | 318                   | 344                   |



|                                                          |       |
|----------------------------------------------------------|-------|
| <b>Depreciation</b>                                      |       |
| Brought forward as at 1 January 2023                     | 1,317 |
| Net Charge for the year (after accounting for disposals) | 132   |
| Carried forward as at 31 December 2022                   | 1,449 |
| <b>Net book value</b>                                    |       |
| As at 31 December 2022                                   | 132   |
| As at 31 December 2023                                   | -     |

(continued)

| <b>3. INCOMING RESOURCES</b>    | <b>Unrestricted Funds</b> | <b>Restricted Funds</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|---------------------------------|---------------------------|-------------------------|-------------------|-------------------|
|                                 | <b>£</b>                  | <b>£</b>                | <b>£</b>          | <b>£</b>          |
| <b>a) Donations</b>             |                           |                         |                   |                   |
| Benevolence Offerings           | 15,854                    | -                       | 15,854            | 16,513            |
| Gift Aid Refunds                | 2,661                     | -                       | 2,661             | 2,907             |
|                                 | 18,515                    | -                       | 18,515            | 19,420            |
| <b>b) Investment Income</b>     |                           |                         |                   |                   |
| Bank Interest Received          | 232                       | -                       | 232               | 15                |
|                                 |                           | -                       |                   |                   |
|                                 | 232                       | -                       | 232               | 15                |
|                                 |                           |                         |                   |                   |
|                                 | 18,747                    | -                       | 18,747            | 19,435            |
| <b>4. RESOURCES EXPENDED</b>    |                           |                         |                   |                   |
| <b>a) Charitable Activities</b> |                           |                         |                   |                   |
| <b>Direct costs</b>             |                           |                         |                   |                   |
| Activity Venue Hire             | 716                       | -                       | 716               | 1,299             |
| Charitable Donations            | 3,422                     | -                       | 3,422             | 95                |
| Pastoral Care                   | 14,444                    | -                       | 14,444            | 19,021            |
| Projects                        | 2,188                     | -                       | 2,188             | 118               |
|                                 | 20,770                    | -                       | 20,770            | 20,533            |
| <b>Support Costs</b>            |                           |                         |                   |                   |
| Administration                  | 292                       | -                       | 292               | -                 |
| Website Costs                   | 212                       | -                       | 212               | 43                |
| Advertising & Promotion         | 193                       | -                       | 193               | 216               |
| Equipment Repairs/Maintenance   | 7                         | -                       | 7                 | 29                |
| Insurance                       | 352                       | -                       | 352               | 334               |
| Subscriptions                   | 90                        | -                       | 90                | 180               |
| Copyright Fees                  | 233                       | -                       | 233               | 343               |
| CCPAS Disclosure Fees           | 157                       | -                       | 157               | 190               |
| Training                        | -                         | -                       | -                 | 120               |
| Catering and other consumables  | 318                       | -                       | 318               | 344               |



|                                |                    |                  |            |            |
|--------------------------------|--------------------|------------------|------------|------------|
| Depreciation of Equipment      | 132                | -                | 132        | 256        |
|                                | 1,986              |                  | 1,986      | 2,055      |
|                                |                    |                  |            |            |
|                                | 22,756             | -                | 22,756     | 22,588     |
|                                |                    |                  |            |            |
|                                |                    |                  |            |            |
|                                | Unrestricted Funds | Restricted Funds | Total 2023 | Total 2022 |
|                                | £                  | £                | £          | £          |
|                                |                    |                  |            |            |
|                                |                    |                  |            |            |
|                                |                    |                  |            |            |
| <b>b) Governance Costs</b>     |                    |                  |            |            |
| Trustees Meetings              | 40                 | -                | 40         | -          |
| Accountancy & Payroll Services | 558                | -                | 558        | 519        |
| Independent Examination Fee    | -                  | -                | -          | 380        |
|                                | 598                | -                | 598        | 899        |

(continued)

## 5. RESTRICTED FUNDS

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

## 6. DEBTORS AND PREPAYMENTS

|               | 2023<br>£ | 2022<br>£ |
|---------------|-----------|-----------|
| HMRC Gift Aid | 2,661     | 2,766     |
| Sundry Debtor | -         | -         |
|               | 2,661     | 2,766     |

## 7. ACCRUALS AND DEFERRED INCOME

|                             | 2023<br>£ | 2022<br>£ |
|-----------------------------|-----------|-----------|
| Independent Examination Fee | -         | 380       |
| Sundry Creditors            | 285       |           |
|                             | 285       | 380       |

## 8. STAFF COSTS AND NUMBERS

|                | No | FTE | 2023<br>£ | 2022<br>£ |
|----------------|----|-----|-----------|-----------|
| Pastoral Staff | 2  | 1.0 | 14,444    | 19,021    |



## **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**

A report to the trustees/members of Cleerway Community Church on the accounts for the year ended 31<sup>st</sup> December 2023 set out on pages 6 to 11 is not required.



