



CLEERWAY COMMUNITY CHURCH

A Charitable Incorporated Organisation

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR
THE YEAR ENDED
31ST MARCH 2025**

CHARITY REGISTRATION No: 1164877

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1164877
START OF FINANCIAL YEAR	1 January 2024
END OF FINANCIAL YEAR	31 March 2025
TRUSTEES SERVING DURING 2022	Mrs Rebecca Dickson (Chair/ Secretary) Mrs Sara Fuge Mrs Penel Aldrich-Blake(Treasurer - part year) Mrs Angela Thomas Mr Mark Thomas Mrs Susan Harbord (Treasurer - current)
PASTOR	Pastor Deniz Carey
REGISTERED ADDRESS	Downhill Gates Darite LISKEARD Cornwall PL14 5LG
DATE OF REGISTRATION GOVERNING DOCUMENT	16 December 2015 Constitution
BANKERS	Lloyds Bank plc The Parade Liskeard Cornwall PL14 6AW
INDEPENDENT EXAMINER	NOT REQUIRED

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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 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.

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.
- EA affiliation
- Hosting afternoon tea events for wider community
- Support for Food Bank
- Support for Christians Against Poverty
- One-off financial support for individuals at Pastor's discretion
- Website
- Social media presence including invites to events
- Christmas events including carol singing at local pub
- Provision of well being sessions as required

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.

3. Financial Review

The accountancy period has been changed from January to December, to the standard financial year 1st of April to 31st of March) These accounts cover 1st January 2024 to the 31st March 2025, in order to move to the new accounting period. The accouts cover a 15 month period.

The method of preparing the accounts has also been changed to Receipts and Payments from Income and Expenditure (accruals accounts)

Income totalled £18,532.50 compared to £18,747.00 in 2023, the main variation being a decrease in donations. We had outgoings totalling £24,193.80 compared to £23,354.00 in 2023. Leaving funds to be carried forward of £21,097.07, compared to £26,843.62 in 2023

The Trustees have put £10,000 in a 1 year fixed rate account (2.75%) with Lloyds Bank to obtain the best interest. Please note interest rates are considerably lower for business's than personal savings.

Gift Aid. Whilst finalising the accounts, I noticed that an error had been made in claiming the gift aid for 2023. The amount claimed and received for the Gift Aid small donations scheme was £288.08 (offerings from the collection box) this was correct. However the amount claimed for the Gift Aid Donations (offerings made by direct debit) was not. The same amount £288.08 was claimed and received. This means that the £2661.00 owing had not been claimed. I am in the process of registering with HMRC to be able to claim gift aid back on behalf of Cleerway, this will take around a month. Once I am authorised, I will claim the outstanding amount from 2023 and the Gift aid for the 2024/2025 £2721.00

The failure to claim the full gift aid owing to Cleerway has affected our income for this period by the sum of £2372.92

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

I contacted HMRC regarding our annual Tax return, I manage accounts for another charity with a larger turnover than Cleerway and they do not have to fill in an annual tax return. HMRC looked into the matter and this was an error on their part, as we are a very small charity we will no longer have to file a tax return.

4. Employment of Church Workers

The trustees employed a 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

We plan to continue to develop our initiatives to connect with God through time spent in the natural world. We would like to further develop links with community organisations, and continue 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.

6 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.

These accounts have been prepared in accordance with the below provisions (13)

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2025, and confirm that I have made available all information necessary for its preparation

Rebecca Dickson
Chair of Trustees

Date 1st April 20

Cleerway Community Church								
ACCOUNTS ENDING 31st March 2025								
INCOME		2024	2023		EXPENDITURE		2024	2023
Non Gift Aid Donations		£ 2,053.00	Total of		Rent Memorial Hall Services		£ 938.50	£ 716.00
Gift Aid Donations DD		£ 13,605.00	Donations 2023		Children, Families & Toddlers		£ 836.00	
Gift Aid Small Donations		£ 1,232.00	£ 18,515.00		Afternoon Tea		£ 257.50	
Gift Aid HMRC Payment		£ 576.53			Wages Pastor		£ 16,562.45	£ 14,444.00
Stewardship gift aid donations		£ 181.05			Pension contributions Pastor		£ 1,575.00	
Grants		£ 500.00			Guest Speakers		£ 300.00	
					Caterers Card Account Top Up		£ 210.52	£ 318.00
Deposit Interest		£ 249.92	£ 232.00		Office Expenses, Accountancy, Web Site		£ 641.45	£ 504.00
Refund Granite Post		£ 135.00			Cleerway Consumables		£ 185.44	£ 7.00
					Forest Church		£ 56.45	
					Insurance		£ 364.07	£ 352.00
					Subs & Copy Right		£ 595.00	£ 3,745.00
					DBS		£ 421.80	£ 157.00
					Publicity / Advertising		£ 595.24	£ 193.00
					Donations		£ 45.60	
					ANNA Chaplain		£ 531.78	
					Governance Costs Trustee Meetings		£ 77.00	£ 40.00
					Titles from 2023 format			
					Projects			£ 2,188.00
					Depreciation			£ 132.00
					Accountancy & Payroll			£ 558.00
Total		£ 18,532.50	£ 18,747.00		Total		£ 24,193.80	£ 23,354.00
Transfer In From Inst Access		£ 3,438.07			Transfer to Treasurers Acc		£ 3,438.07	
Accumulated Funds					Represented Bank Accounts			
Balance Brought Forward		£ 26,843.62	£ 31,308.80					
					Current Account		£ 2,676.85	£ 5,150.00
Less (Deficit) Plus Surplus		-£ 5,746.55	-£ 4,607.00		Business Inst Access		£ 8,268.95	£ 21,457.10
Unsources Income			141.82		Savings Account		£ 10,000.00	
					Caterers Account		£ 151.27	£ 236.52

8 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 16th April 2024

Signed on their behalf by

Rebecca Dickson

Chair of Trustees

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.

13 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 receives the money into its bank account.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has received the resources.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA once they are 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.

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.

