

IKON CHURCH

Charity No 1175422

Annual Report and Accounts to the Year Ending 31 December 2022

Registered Office

**Registered Office: Unit a-c, Vanguard Buildings , Vanguard Trading
Estate, Hasland, Chesterfield. S40 2TZ**

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**Trustees Annual Report
Independent Examiner's Report
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IKON CHURCH (REGISTERED NUMBER: 1175422)

REPORT OF THE TRUSTEES FOR THE YEAR 1 JANUARY 2022 to 31 DECEMBER 2022

The Trustees are pleased to present their Annual Report together with the consolidated financial statements of the charity for the year ending 31 December 2022.

The financial statements comply with the Charities Act 2011, the Constitution of a Charitable Incorporated Organisation, incorporated 27 October 2017, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

IKON Church is a Charitable Incorporated Organisation whose only voting members are its charity trustees.

Our Purposes and Activities

The objects of the Charitable Incorporated Organisation are for the benefit of the public:

- to advance the Christian faith in accordance with the statement of faith in the county of Derbyshire and other such parts of the United Kingdom or the World as the Charity Trustees may from time to time decide; and
- the relief of persons who are in need by reason of financial hardship, ill-health, sickness, age and other social or economic disadvantage

The Vision, Mission and Values that shape our annual activities are as follows:

- Vision: Human Flourishing.
- Mission: Building relevant contemporary churches, reaching people with the message of Jesus; empowering them to lead and influence in every sphere of life and impact their world.
- Values: Creative, Generous, Positive, Empowering, United and Passionate

The strategies employed to achieve the charity's aims and objectives are outworked in the following areas:

- Leadership
- Campuses

- Weekend Services and Events
- Groups and Courses
- Community
- Children, Youth and Young Adults
- Operations

MULTI-SITE CHURCH

IKON Church is a multi-site church with 5 Campuses:

- Chesterfield
- Derby
- Sheffield
- Stocksbridge
- Online

During 2022 we merged our Rotherham and Sheffield campuses in order to reduce costs and more efficiently and effectively deploy ministry personnel.

GRANTMAKING

Grants are given to related groups and individuals who are involved in missions work both in the UK and overseas. The Spiritual Leadership (Core Leadership) of IKON Church makes decisions on where to make grants and they meet every month. Several of the trustees are also members of this team.

ACHIEVEMENTS AND PERFORMANCE

PUBLIC BENEFIT

The trustees consider that the activities undertaken by IKON Church provide a public benefit to those who attend IKON Church and those in the wider community and we have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities Act when reviewing our aims and objective.

LEADERSHIP

IKON Church has a Core Leadership that oversees the operations and activities of the Church. Our next tier of Leadership we call our Core Campus; this is our Core Leadership Team along with Campus Pastors who are not a part of the Core Team. Both these senior teams meet regularly (monthly). The next tier of leadership we call Leadership Community and this

comprises our core team, core campus team and the leadership teams from within each campus. This group comprises around 100 people and meets quarterly.

As well as the things stated above IKON seeks to develop leadership in Young People through our Academy and our Youth leadership Team. In many areas within IKON Church young people are empowered and encouraged to lead. We consider this to be a priority.

Leadership Training: IKON Church continued its programme of leadership training through our Staff Retreat, the Academy and location-led leadership training. In 2022 some of this training was delivered online as well as in person.

We invested in the training of Campus Pastors through the Accelerate Leadership Programme which is run by Steve and Rachel Mawston. We also continued internal coaching for Campus Pastors during 2022.

WEEKEND SERVICES AND EVENTS

In 2022 IKON Church continued weekend services in all campuses and streamed the Chesterfield morning services online. Online engagement continued to be strong with over 500 people engaging with services as they happened plus more on catch up. In person numbers were over 400 on an average weekend.

Our Children's and youth ministries both continued the task of rebuilding and all the teams involved have worked tirelessly to ensure these essential activities within IKON Church remain strong. GOO Play, our midweek parent and toddler group resumed activities in 2022.

We continued to see new people join regularly as well as seeing people come to faith.

Our Chesterfield campus extended the seating capacity in its main auditorium by over 50 places. This was achieved by installing some tiered seating at the back of the auditorium.

In 2022 we had several events in addition to Sunday services as listed below:

- All Church Prayer Meetings (online and in-person)
- Guest Speakers (online and in-person)
- Our IKON Church Conference resumed in the autumn in 2022. Our guest speakers were Thomas Aleskjaer and Juanito Jonsson.
- Christmas Presentation: Our creative team hosted three free Christmas shows during December, attracting over 600 attendees.
- New People's Lunches were held in several campuses where once again we were able to welcome people to be a part of IKON Church.

The bimonthly Imagine (our Women's ministry) meetings began again in 2022. After unfortunately cancelling the Imagine conference in 2021, we were pleased to again hold the conference in May 2022, with speakers Georgina Smith, from Kings Church Bolton and Julie Galanti from Hillsong Church.

GROUPS AND COURSES

Connect Groups: IKON Church has a network of small groups and in 2022 the number signed up for these groups was over 400 with average attendance of around 200 each week.

Pastoral Care: Primarily through our connect group system (small groups that meet in homes or online) but also through the availability of staff pastors, IKON Church is able to provide pastoral care and support for people within the community. Several hundred people attend these groups each fortnight and Staff Pastors serve others continuously.

First Steps: This is our course for new believers and people being introduced to IKON Church. We renamed this 'Next Steps' in 2022.

Academy: we re-launched our academy in 2022 with 10 people signed up.

IKON Church considers that its services and groups allow people to be educated in the Christian faith and also receive the care and support that they need.

COMMUNITY

Our Community activities were impacted in the following way:

GOO Summer Holiday Club: we were unable to run this in 2021, but we ran it in 2022 with around 150 children.

GOO Christmas Holiday Club: This also resumed in 2022 as a one day event attracting 50 children.

GOO Play: This is our weekly mums and toddlers group during term time. This was re-launched in 2022 and attracted around 65 children a week during the year.

GOO Easter Funday: This is a one day event for children held over the Easter holidays reaching many families in the local community. This attracted around 50 children in 2022.

Monday Night Football: Each Monday during term time in 2022 we held an evening of football at a school in Chesterfield.

Family Fun Day: In August we hosted our annual Family Fun Day, attracting many families with activities including a Family Service, Face Painting, Bouncy Castles and free Community BBQ.

Imagine Ladies Nights: Every two months throughout 2022 we hosted an evening for ladies which was well attended.

Online Services: In 2022 we continued our streaming of online services and saw several new connections from this venture.

Marriages and Funerals: IKON Church provides pre-marital counselling for couples intending to get married as well as a full marriage ceremony.

It carries out funerals in line with the teachings of the Christian faith and at such time provides services such as pastoral care that are of benefit to bereaving family members.

Acts Of Kindness: we relaunched this initiative in our Chesterfield campus during 2022. Through Acts Of Kindness, we provide food parcels for the most vulnerable families in the area. We partner with several organisations working with the most deprived.

Food Bank: Out of our Stocksbridge building the local churches run a Food Bank that provides meals to families in need of assistance.

From our many community activities we have seen new people connect and become a part of IKON Church and as a result several have begun to explore the Christian Faith for themselves.

CHILDREN, YOUTH AND YOUNG ADULTS

Children: Each weekend we hold GOO activities for ages 3-10 in all of our services. For nursing mums and parents with young toddlers we have a Baby Room at our Chesterfield and Stocksbridge locations. We also have the events listed above.

Youth: Every Friday we have Youth activities and these continue to be successful evenings, growing the youth presence within IKON Church.

Young Adults & Students: In 2022 we ran connect groups with a specific focus on this age group.

OPERATIONS

Policies and Procedures

Over the last year, we have continued to review and update policies and procedures across IKON Church so that we function in a safe manner.

Safeguarding: Safeguarding Coordinators are in place with responsibility for all aspects of administration, training and practical safeguarding support.

Website: Our website allows us to help those outside the church find out who we are and what we have on offer. We have seen a number of people come to the church through the website.

Social Media: IKON Church has a strong social media presence across all of our locations and across the following platforms: FaceBook, Instagram and YouTube.

YouTube: Our YouTube subscribers grew to over 800 in 2022.

Church Online: This is the platform where we stream our services (alongside streaming on YouTube) The number of connections each Sunday on this platform remained strong throughout 2022.

VOLUNTEERS

In 2022 we had an average of 140 volunteers serve our services each week, plus other volunteers in our midweek activities.

FINANCIAL REVIEW

The accounts show income of **£479,741** (2021: £506,166) and outgoings of **£598,258** (2021: £507,619).

The reserves at 31 December 2022 stood at **£434,178** (2021: £552,695). The readily available reserves at 31 December 2022 stood at **£168,885** (2021: £305,986), of which **£12,527** (2021: £10,654) were restricted funds. The financial position remains satisfactory, but we recognise a significant deficit in income versus expenditure during this year and the trustees are reviewing the 2023 budget on a monthly basis going forward. (Some of this year's deficit was down to the expansion in the Chesterfield auditorium)

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission. The principal source of income is from free will offerings which are received on a weekly or monthly basis. The Trustees closely monitor income and expenditure and endeavour to ensure the free reserves are satisfactory. They recognise the need to

increase the reserves in future years. On a further note our regular unrestricted demands outweigh the current income levels but our current funds enable us to do this.

Future Plans

The future plans include the ongoing development of our campuses at Chesterfield, Stocksbridge and Sheffield. We are looking to strengthen our operations further as we want to see the church continue to grow and therefore in 2023 we will review our church management, policies and procedures further.

At the start of 2023 our Derby Campus Pastors chose to step down. We have since ceased Sunday gatherings in Derby but will continue to run connect groups for this area for the foreseeable future.

Our leadership will continue to be remodelled to cope with the expansion and improvements that are needed.

We continue to seek improved facilities for several of our campuses..

We have launched a new initiative in 2023 called Keys to Freedom, an interactive discipleship course to educate, equip and empower people to live free and stay free.

Reference and Administrative Details

Charity number: 1175422

Registered Office: Unit a-c, Vanguard Buildings , Vanguard Trading Estate, Hasland, Chesterfield. S40 2TZ

Independent Examiner:

Accountants:

Jennifer Copley Finance

Jennifer Copley, CPFA

07842 124747 jennifercopley.finance@gmail.com

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Accounts Preparation:

April Blood ACA

20 Bluebird Hill

AstonSheffield

S26 2GN

Bankers:

Barclays Bank
37 Rose Hill
Chesterfield
Derbyshire
S40 1LS

Solicitors:

Geldards LLP
Pride Place
Derby
DE24 8QR

Trustees:

The Trustees and officers serving during the year and since the year-end were as follows:

Chair: Paul Bengier
Jeannie Katherine Bengier (Removed: 31.10.2022)
Gavin David Lloyd
Mark Anthony Wilkins
David Robert Mckeown
David Buckley
Ray Calder (Removed: 30.09.2022)
Andrew Yeomans
Kirsty Ball (Added: 01.11.2022)

Structure, Governance and Management:

IKON Church is a Charitable Incorporated Organisation whose only voting members are its charity trustees.

Appointment of Trustees:

As per the Constitution of the CIO: (section 11)

Apart from the first charity trustees every charity trustee must be appointed by a resolution passed at a properly convened meeting of the Spiritual Leadership.

New Trustees receive an induction pack which includes a briefing of the following: their legal obligations as Trustees under charity law, the Charity Commission guidance on public benefit, information regarding the content of the Constitution, key policies and procedures, the organisational structure and decision-making processes and the recent financial performance of the charity. Trustees may be encouraged to attend appropriate external training events which will facilitate the undertaking of their role.

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Ikon Church

On accounts for the year ended

31 December 2022

**Charity no
(if any)**

1175422

Set out on pages

1-12 following the TAR

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Public Finance and Accountancy.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 28/07/22

Name:

Jennifer Copley

Relevant professional qualification(s) or body:

Chartered Institute of Public Finance and Accountancy. With practicing certificate via HMRC Money Laundering supervision.

Contact:

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Charity name	IKON Church	Charity No	1175422
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Annual accounts for the year ended 31st December 2022

Section A Statement of financial activities (including summary income and expenditure account)


	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Income (Note 3)				
Income from:				
Donations	439,390	16,158	455,548	501,493
Charitable activities	18,015	-	18,015	2,743
Other trading activities	5,997	-	5,997	1,900
Investments	181	-	181	30
Total	463,583	16,158	479,741	506,166
Expenditure (Note 5)				
Expenditure on:				
Raising funds	1,548	-	1,548	-
Charitable activities	558,583	7,629	566,212	493,224
Other	23,842	6,656	30,498	14,395
Total	583,973	14,285	598,258	507,619
Net income/(expenditure)	(120,390)	1,873	(118,517)	(1,453)
Reconciliation of funds:				
Total funds brought forward	542,041	10,654	552,695	554,148
Total funds carried forward	421,651	12,527	434,178	552,695

Charity name	IKON Church	Charity no.	1175422
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Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets				
Tangible assets (Note 8)	281,514	293	281,807	277,909
Total fixed assets	281,514	293	281,807	277,909
Current assets				
Debtors (Note 9)	43,641	-	43,641	37,562
Cash at bank and in hand (Note 11)	156,651	12,234	168,885	305,986
Total current assets	200,292	12,234	212,526	343,548
Creditors: amounts falling due within one year (Note 10)	(29,029)	-	(29,029)	(28,021)
Net current assets/(liabilities)	171,263	12,234	183,497	315,527
Total assets less current liabilities	452,777	12,527	465,304	593,436
Creditors: amounts falling due after one year (Note 11)	(31,126)	-	(31,126)	(40,741)
Total net assets	421,651	12,527	434,178	552,695
Funds of the Charity				
Restricted income funds (Note 13)		12,527	12,527	10,654
Unrestricted funds	421,651		421,651	542,041
Total funds	421,651	12,527	434,178	552,695

Approved by the Trustees and signed on their behalf by:

.....


Print Name	Date of approval dd/mm/yyyy
Gavin Lloyd	30.07.2023

Section C**Notes to the accounts****Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The accounts have been prepared on a going concern basis. Further details on the reserves position can be found in the Trustees' Annual Report.

1.3 Change of accounting policy

The accounts present a true and fair view.

No changes have been made to the accounting policies adopted.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS102 SORP).

Section C	Notes to the accounts	(cont)
Note 2	Accounting policies	
2.1 INCOME		
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	
Government grants	The charity received government grants in the reporting period which are detailed in note 5.	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	
Support costs	The charity has incurred expenditure on support costs.	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	
2.2 EXPENDITURE AND LIABILITIES		
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	
Redundancy cost	The charity made no redundancy payments during the reporting period.	
Deferred income	No material item of deferred income has been included in the accounts.	
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	
2.3 ASSETS		
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. <p>They are valued at cost.</p> <p>The depreciation rates and methods used are disclosed in note 8.</p>	
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	

Section C	Notes to the accounts	(cont)
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Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Total funds	Prior year
				£	£
Donations:	Donations and gifts	358,691	7,488	366,179	401,714
	Gift Aid	80,699	-	80,699	84,674
	Grant income (note 4)	-	8,670	8,670	14,450
	Other	-	-	-	655
	Total	439,390	16,158	455,548	501,493
Charitable activities:	Events and ticket sales	12,901	-	12,901	2,243
	Coaching (included in 'Other' for 2021)	1,620	-	1,620	-
	Academy	1,730	-	1,730	500
	Other	1,764	-	1,764	-
	Total	18,015	-	18,015	2,743
Other trading activities:	Conferencing	3,244	-	3,244	1,900
	Food & drink sales (included in 'Other' for 2021)	2,153	-	2,153	-
	Merchandise (included in 'Other' for 2021)	600	-	600	-
	Total	5,997	-	5,997	1,900
Income from investments:	Interest income	181	-	181	30
	Total	181	-	181	30
TOTAL INCOME		463,583	16,158	479,741	506,166

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of receipts of grants

Description		This year	Last
		£	£
Foundation Derbyshire Job Retention Scheme Acts 435 Aviva Grant funding Love Your Neighbour Other	Secondary school mental health	8,000	-
	Furlough Scheme for 2020	-	717
	Acts 435 Grants for individuals	670	600
	You Matter Movement Grant funding	-	4,534
	LYN scheme for helping communities	-	8,536
	St Agatha's Grant	-	63
Total		8,670	14,450

The Foundation Derbyshire Project grant has been utilised against salary costs for the You Matter Movement.

Section C

Notes to the accounts

(cont)

Note 5

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Total funds £	Prior year £
Expenditure on raising funds:	Merchandise	1,548	-	1,548	-
	Total expenditure on raising funds	1,548	-	1,548	-
Expenditure on charitable activities:	Chesterfield				
	Cleaning	1,704	-	1,704	230
	Building Maintenance	5,475	-	5,475	3,876
	Equipment (< £500)	4,406	-	4,406	7,846
	FM (Men's ministry)	1,491	-	1,491	315
	General Expenses	3,260	-	3,260	813
	GOO	4,038	-	4,038	2,569
	IKON Youth	10,936	-	10,936	2,147
	Imagine	2,862	-	2,862	289
	Operating Lease Expenses	-	-	-	576
	Pastoral Gifts	1,426	-	1,426	2,841
	Rates & Utility Bills	9,421	-	9,421	7,828
	Rent	43,614	-	43,614	42,840
	Telephone & Internet Services	2,858	-	2,858	2,648
	Derby				
	Equipment (< £500)	1,852	-	1,852	1,057
	General Expenses	1,459	-	1,459	1,088
	Rent	12,105	-	12,105	4,256
	Rotherham				
	CAP Expenses	735	-	735	285
	Equipment (< £500)	430	-	430	81
	General Expenses	801	-	801	695
	Rent	2,920	-	2,920	2,420
	Sheffield				
	Equipment (< £500)	1,359	-	1,359	715
	General Expenses	1,182	-	1,182	762
	Rent	16,302	-	16,302	6,084
	Stocksbridge				
	Building Maintenance	997	-	997	735
	Equipment (< £500)	321	-	321	19
	General Expenses	763	-	763	506
	Rates & Utility Bills	5,765	-	5,765	4,442
	Telephone & Internet Services	1,374	-	1,374	769

Central

Accountancy & IE Fees (Note 6)	555	-	555	725
Advertising & Marketing	859	-	859	1,393
Alpha Expenses	144	-	144	338
Bank & Paypal Fees	184	-	184	148
Catering	14,171	-	14,171	8,076
Consultancy	18,890	-	18,890	19,206
Depreciation (Note 8)	28,593	134	28,727	24,651
Finance lease and other finance costs	1,186	-	1,186	417
Insurance	6,953	-	6,953	7,162
IT Software & Consumables	2,592	-	2,592	1,863
Learning Resources	195	-	195	-
Legal Expenses	3,127	-	3,127	490
Motor Vehicle Expenses	1,429	-	1,429	4,521
Missions Expenses	3,169	1,913	5,082	10,746
Network Payments	12,592	-	12,592	12,481
Printing & Office Supplies	3,417	-	3,417	3,476
Salaries, NI & Pension costs (Note 7)	294,402	5,582	299,984	273,151
Subscriptions	11,629	-	11,629	11,869
Staff & Volunteer Training	12,526	-	12,526	9,316
You Matter Movement (YMM)	1,428	-	1,428	3,276
Young Adults	86	-	86	9
Volunteer Associated Costs (CPS)	600	-	600	1,178
Total expenditure on charitable activities	558,583	7,629	566,212	493,224

Other

Ministry Gifts	8,752	-	8,752	5,300
Charitable Donations	15,090	6,656	21,746	9,095
Total other expenditure	23,842	6,656	30,498	14,395

TOTAL EXPENDITURE

583,973	14,285	598,258	507,619
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In 2021 campus services were suspended for various times of the year relating to the Covid 19 pandemic.
In 2022 usual activities resumed and were consistent throughout the year.

Of IKON Youth expenditure for 2022, £4,480 was for Getaway, a youth event. This event did not happen in 2021.

Included in Charitable Donations was a one off payment of £5,000 from unrestricted funds and £5,668 from restricted funds for aid in Ukraine.

Section C	Notes to the accounts	(cont)
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Note 6 **Details of certain types of expenditure**

Fees for examination of the accounts

Independent examiner's fees

This year £	Last year £
650	700

These fees are calculated on an accruals basis.
The actual expenditure for 2022 shown in Note 5 reflects the actual in year expense.

Section C	Notes to the accounts	(cont)
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Note 7 **Paid employees**

7.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution pension plan)

Total staff costs

This year £	Last year £
272,679	248,121
19,619	16,790
7,686	8,240
299,984	273,151

P Benger is paid in part through PB Services. For details of these payments refer to note 13.
Total amounts paid to key management personnel during the year was £165,428 (2021: £149,671). See Note 13 for specific amounts.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2021: none).

7.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Administration	1	2
Pastoral	7	7
Other	5	6
Total	13	15

Section C	Notes to the accounts	(cont)
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Note 8 Tangible fixed assets

8.1 Cost or valuation

	Office Equipment £	Production & Musical Equipment	Buildings & Integral Improvements	Conference Equipment	Other Fixed Assets	Land	Total £
At the beginning of the year	4,417	165,523	145,167	7,334	2,215	23,445	348,101
Transfers	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Additions	849	11,942	6,139	-	13,694	-	32,624
At end of the year	5,266	177,465	151,306	7,334	15,909	23,445	380,725

8.2 Depreciation and impairments

At beginning of the year	1,770	63,055	1,267	3,246	854	-	70,192
Transfers	-	-	-	-	-	-	-
Depreciation	1,034	25,331	812	842	707	-	28,726
Disposals	-	-	-	-	-	-	-
At end of the year	2,804	88,386	2,079	4,088	1,561	-	98,918

8.3 Net book value

Net book value at the start of the year	2,647	102,468	143,900	4,088	1,361	23,445	277,909
Net book value at the end of the year	2,462	89,079	149,227	3,246	14,348	23,445	281,807

**The depreciation method used is to depreciate all assets on a straight line basis over their useful life.
Depreciation begins in the month of purchase.**

Section C	Notes to the accounts	(cont)
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Note 9 Debtors and prepayments

	This year £	Last year £
Prepayments and accrued income	21,911	10,538
Other debtors	21,730	27,024
Total	43,641	37,562

Section C	Notes to the accounts	(cont)
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Note 10 Creditors and accruals

	Amounts falling due within one		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
Accruals and creditors	4,553	2,503	-	-
Loans and overdrafts	12,533	14,642	31,126	40,741
Taxation and other deductions at source	11,943	10,876	-	-
Finance Lease Liability	-	-	-	-
Total	29,029	28,021	31,126	40,741

A loan was taken out on 5th August 2020 of £50,000 as part of the Government Coronavirus Bounce Back Loan Scheme. Interest is charged at 2.5% pa starting 12 months after the receipt. Subsequently a 6 month repayment holiday was taken, and repayments started in 2022.

Section C	Notes to the accounts	(cont)
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Note 11 Cash at bank and in hand

	This year £	Last year £
Cash and cash equivalents:		
Unrestricted	156,651	295,759
Restricted	12,234	10,227
Total	168,885	305,986

There were no investments held during the year.

Section C	Notes to the accounts	(cont)
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Note 12 **Charity funds**

Restricted funds: Purpose	Fund balances brought forward £	Income £	Expenditure £	Cash balances carried forward £	NBV of restricted assets £	Fund balances carried forward £
Specific offerings for KnownValuedLoved	-	988	(988)	-	-	-
You Matter Movement Grant funding	1,138	-	(1,138)	-	293	293
Donations for RTH Foodbank	1,527	-	(358)	1,169	-	1,169
Donations for STKS Foodbank	4,578	832	(245)	5,165	-	5,165
Donations for STKS Foodbank - Protein	2,804	-	(728)	2,076	-	2,076
Acts 435 Grants for individuals	180	670	(582)	268	-	268
Foundation Derbyshire Project - Secondary school mental health	-	8,000	(4,444)	3,556	-	3,556
Specific offerings for Ukraine	-	5,668	(5,668)	-	-	-
	10,227	16,158	(14,151)	12,234	293	12,527
Depreciation charge on restricted assets			(134)			
		16,158	(14,285)			1,873

See note 11 for split of restricted and unrestricted cash and cash equivalents held.

Section C	Notes to the accounts	(cont)
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Note 13 Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

Name of trustee	Amounts paid or benefit value					
	This year					Last year
	Gross Wages	Social Security Contributions	Pension contribution	Other	TOTAL REMUNERATION 2022	TOTAL REMUNERATION 2021
	£	£	£	£	£	£
P Bengier	38,186	2,099	-	-	40,285	40,096
J Bengier	33,864	3,596	-	-	37,459	24,780
G Lloyd	34,275	3,657	989	-	38,921	37,611
D McKeown	41,180	4,346	3,236	-	48,762	47,184
					165,428	149,671

Remuneration was provided to the above individuals in relation to their services to the charity as Pastors. These payments are permitted per the charities governing document.

13.2 Trustees' expenses

No trustee expenses have been incurred (2021: none).

13.3 Transaction(s) with related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2022 Amount £	2021 Amount £
N Bengier	Son of Trustee	Remuneration as charity employee	36,977	35,733
S Bengier	Son of Trustee	Remuneration as charity employee	31,232	26,664
B Lloyd	Son of Trustee	Remuneration as charity employee	30,591	29,575
A Yeomans	Daughter-in-law of Trustee	Remuneration as charity employee	11,249	10,427
Ground Level Network	Employee of Trustee	Monthly Network Payments	7,180	5,980
		Donations above network payment	1,045	2,235
		Staff & Volunteer training	2,522	290
		Reimbursements for GL events held at IKON	460	-
		GL event ticket income collected by IKON and passed on to GL	1,523	-
			122,779	110,904

The above staff amounts are included in the salary costs shown in note 7. All other amounts are included in note 5.

Section C	Notes to the accounts	(cont)
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Note 14 Going Concern

The charity accounts have been prepared on the going concern basis, but the Trustees recognise the need to increase reserves for the future. Refer to the Trustees' Annual Report for further discussion.