

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Details

Other names CAUSEWAY FREE CHURCH

Status Registered

Legal form CIO

Registered 2018-02-19

Register [View on the Charity Commission register](#)

Contact

Address The Causeway
Potters Bar
EN6 5HQ

Phone 02084475577

Email info@causewaychurch.org

Website www.causewaychurch.org

Activities

Objects: THE PURPOSES OF THE CHURCH ARE: THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN POTTERS BAR AND THE SURROUNDING NEIGHBOURHOOD; AND SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MEMBERS OF THE CHURCH IN GENERAL MEETING, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

Activities: A local church based in Potters Bar. See our website for more information.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£148,598	£237,057	-	-
2023-09-30	£80,077	£67,479	-	-
2022-09-30	£63,662	£53,615	-	-
2021-09-30	£59,996	£45,376	-	-
2020-09-30	£49,792	£30,506	-	-

Trustees

Name	Role	Appointed
John Pilgrim Critoph		2019-01-29
PETER LAWRENCE HUGH MACLURE		2023-05-16
Spencer Henry Critoph		2020-03-01
Stepan Mankovsky		2024-05-21

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Accounts

Causeway Community Church

Report and Accounts
Year ended 30 September 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAUSEWAY COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

ADDRESS FOR CORRESPONDENCE	The Causeway Potters Bar EN6 5HQ
GOVERNING DOCUMENT	CIO constitution dated 14/11/2017
CHARITY REGISTRATION NUMBER	1177219
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Spencer Henry Critoph John Pilgrim Critoph Peter Maclure Stepan Mankovsky (appointed May 2024)
INDEPENDENT EXAMINER	Sarah Crispin (ACA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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The trustees present their annual report and financial statements for the year ended 30th September 2024.

Structure, governance and management

Causeway Community Church is a Charitable Incorporated Organisation (CIO) registered by the Charity Commission for England and Wales on 19th February 2018. The CIO was created for the purposes of continuing the long-standing ministry of the church previously known as Causeway Free Church.

The trustees (who are also elders) are responsible for the management of the church in accordance with the Church Constitution and Handbook. The trustees who served during the year are listed on page 1.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Object and review public benefit

The purposes of the church, as set out in its governing documents, are (1) the advancement of the Christian faith in accordance with the Basis of Faith of the FIEC, primarily but not exclusively within Potters Bar and the surrounding neighbourhood together with its advancement throughout the United Kingdom and the world; and (2) such other charitable purposes as shall, in the opinion of the trustees, further the work of the church.

In planning the activities of the church the trustees have applied the guidance on public benefit issued by the Charity Commission.

The church seeks to serve the local community by providing a place of worship, prayer and Bible teaching. We regularly promote and publicise our activities in the local community.

The church holds Sunday morning services and mid-week prayer and bible study meetings. In addition, the church runs a number of other activities and events with the objective of making and developing contact with members of the local community who do not usually attend church. These activities include regular coffee mornings, an English club for those who want to improve their spoken and written English, a parents and toddlers group, an after school children group and services at local care homes for the elderly.

We are thankful to God for his continued financial provision for the work of the church. We count it a privilege to have been able to continue to support our 'mission partners' working for missionary societies in the UK and overseas and that we have been able to continue to reach out into our local community with God's love and care.

This year the charity has undertaken a building project. The main room has been extended and an additional two multi-use rooms have been built. The extra space benefits the church and the local community.

Financial review

During the year to September 2024, total receipts amounted to £148,598. £66,100 was towards the building work fund. £80,787 comprised of collections, offerings and other donations from members by standing orders, together with the associated gift-aid claimed. (2023: £80,077)

Total payments for the year totaled £237,057 (2023: £67,479). Payments are proportionally high due to £166,855 being used on the building work. With more costs expected in the next financial year. All other payments totaled £70,202. As a result, cash held by the church is £42,410 (2023: £130,870) all of which is unrestricted and can be used for any of the charitable purposes of the church.

The balance on the trustees' discretionary fund remains at £30,000. This fund is maintained in order to ensure that the church always retains reserves amounting to approximately six months of operating costs so that the church could continue to operate should income and/or expenditure vary adversely.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable us to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities, and safeguarding assets.

Nominations for a new trustee (or the re-appointment of an existing trustee) are made by the existing trustees. Nominations are then approved (or otherwise) by members at a church members' meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have taken appropriate steps to mitigate key risks identified.

Signed on behalf of the trustees by Spencer Critoph:


S Critoph (Jul 29, 2025 17:21:25 GMT+1)

Date: Jul 29, 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CAUSEWAY COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Causeway Community Church ('the charity') for the year ended 30 September 2024 on pages 5 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin
Sarah Crispin (Jul 30, 2025 07:59:44 GMT+1)

Sarah Crispin (ACA)

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jul 30, 2025

CAUSEWAY COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted Funds		Restricted Funds	2024	2023
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		75,002	-	66,600	141,602	66,481
Gift aid receipts		5,161	-	125	5,286	12,762
Income from letting of facilities		150	-	-	150	-
Other		1,560	-	-	1,560	834
Total receipts		81,873	-	66,725	148,598	80,077
Payments						
Payments in relation to charitable activities undertaken directly	2	65,426	-	166,855	232,281	65,247
Grants paid in relation to charitable activities undertaken by others	3	4,276	-	500	4,776	2,231
Total payments		69,702	-	167,355	237,057	67,479
Net of receipts / (payments) before transfers		12,171	-	(100,630)	(88,459)	12,599
Transfers between funds	5	(90,397)	-	90,397	-	-
Net movement in funds		(78,226)	-	(10,233)	(88,459)	12,599
Cash funds as at last year end		100,870	30,000	-	130,870	118,271
Cash funds at this year end	A	22,644	30,000	(10,233)	42,411	130,870

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	<u>Unrestricted Funds</u>			2024 £	2023 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	22,644	30,000	(10,233)	42,411	130,870
Petty cash	-	-	-	-	-
	<u>22,644</u>	<u>30,000</u>	<u>(10,233)</u>	<u>42,411</u>	<u>130,870</u>
B Other monetary assets					
Gift aid due to charity	20,459	-	10,233	30,692	5,286
Prepayments	503	-	-	503	419
Rent deposit	-	-	-	-	2,400
	<u>20,962</u>	<u>-</u>	<u>10,233</u>	<u>31,195</u>	<u>8,105</u>
C Liabilities					
Falling due within one year					
PAYE/NIC	166	-	-	166	-
Fee for Independent Examination	1,200	-	-	1,200	960
Accrued expenses	168	-	-	168	-
	<u>1,534</u>	<u>-</u>	<u>-</u>	<u>1,534</u>	<u>960</u>
Total	<u>1,534</u>	<u>-</u>	<u>-</u>	<u>1,534</u>	<u>960</u>

D Assets retained for charity's own use

	<u>Fund to which asset belongs</u>
Causeway Community Church building (Freehold)	Unrestricted
Gas central heating	Unrestricted
IT & audio visual equipment	Unrestricted

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

S Critoph
S Critoph (Jul 29, 2025 17:21:25 GMT+1)

Spencer Critoph

Date: Jul 29, 2025

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	44,559	-	-	44,559	45,952
Ministry expenses	10,658	-	-	10,658	1,748
Establishment costs	7,512	-	-	7,512	11,314
Accounting costs	1,071	-	-	1,071	-
Governance costs	1,626	-	-	1,626	6,234
Building Costs	-	-	166,855	166,855	-
	<u>65,426</u>	<u>-</u>	<u>166,855</u>	<u>232,281</u>	<u>65,247</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants to institutions:					
OMF International (UK)	1,100	-	-	1,100	875
Wycliffe Bible Translators	600	-	-	600	517
Open Air Campaign	600	-	-	600	500
Teach Beyond	500	-	-	500	125
FIEC	1,476	-	-	1,476	-
Other grants <£500	-	-	-	-	215
Grants to individuals	-	-	500	500	-
	<u>4,276</u>	<u>-</u>	<u>500</u>	<u>4,776</u>	<u>2,231</u>

4 Transactions with related parties

Spencer Critoph served as church leader and was paid £16,772 (2023: £17,638) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £26,000 (2023: £25,693) in respect of the provision of accommodation (which is customary for ministers) for Spencer Critoph, who is a trustee so that he could better perform his duties.

In the year a restricted donation of £500 (£2023: £nil) was received for, and as a grant to trustee Peter Maclure, to support with the travel costs for charitable work.

The cleaning of the interior of the church building was carried out by Critoph Cleaning Services, a business operated by the son of John Critoph and the brother of Spencer Critoph (both trustees). The total payments made during the year amounted to £1,972 (2023: £1,806). Neither of the Critoph trustees were involved in awarding the work to Critoph Cleaning Services or agreeing the amounts paid.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	100,870	81,873	(69,702)	(90,397)	22,644
Designated funds					
Trustees' Fund	30,000	-	-	-	30,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Restricted funds					
Support for individuals	-	625	(500)	(125)	-
Building Project	-	66,100	(166,855)	90,522	(10,233)
	<u>-</u>	<u>66,725</u>	<u>(167,355)</u>	<u>90,397</u>	<u>(10,233)</u>
Total funds	<u>130,870</u>	<u>148,598</u>	<u>(237,057)</u>	<u>-</u>	<u>42,411</u>

Designated Funds

The Trustees' Fund relates to unrestricted funds which have been set aside by the trustees as a reserve against unexpected or unforeseen expenditure.

Restricted Funds

The Support for individuals fund relates to restricted donations given for specific individuals.

The Building Project fund relates to restricted donations given for building work to the church building which was completed in 2024. The deficit balance was cleared by the receipt after year end of the gift aid claimed on building work donations.

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Accounts

Causeway Community Church

Report and Accounts
Year ended 30 September 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAUSEWAY COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ADDRESS FOR CORRESPONDENCE	The Causeway Potters Bar EN6 5HQ
GOVERNING DOCUMENT	CIO constitution dated 14/11/2017
CHARITY REGISTRATION NUMBER	1177219
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Spencer Henry Critoph John Pilgrim Critoph James Martyn Wheatley (resigned December 2023) Peter Maclure (appointed May 2023) Stepan Mankovsky (appointed May 2024)
INDEPENDENT EXAMINER	Sarah Crispin (ACA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Causeway Community Church Report of the Trustees

The trustees present their annual report and financial statements for the year ended 30th September 2023.

Structure, governance and management

Causeway Community Church is a Charitable Incorporated Organisation (CIO) registered by the Charity Commission for England and Wales on 19th February 2018. The CIO was created for the purposes of continuing the long-standing ministry of the church previously known as Causeway Free Church.

The trustees (who are also elders) are responsible for the management of the church in accordance with the Church Constitution and Handbook. The trustees who served during the year are listed on page 1.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Object and review public benefit

The purposes of the church, as set out in its governing documents, are (1) the advancement of the Christian faith in accordance with the Basis of Faith of the FIEC, primarily but not exclusively within Potters Bar and the surrounding neighbourhood together with its advancement throughout the United Kingdom and the world; and (2) such other charitable purposes as shall, in the opinion of the trustees, further the work of the church.

In planning the activities of the church the trustees have applied the guidance on public benefit issued by the Charity Commission.

The church seeks to serve the local community by providing a place of worship, prayer and Bible teaching. We regularly promote and publicise our activities in the local community.

The church holds Sunday morning services and mid-week prayer and bible study meetings. In addition, the church runs a number of other activities and events with the objective of making and developing contact with members of the local community who do not usually attend church. These activities include regular coffee mornings, an English club for those who want to improve their spoken and written English, a parents and toddlers group, an after school children group and services at local care homes for the elderly.

We are thankful to God for his continued financial provision for the work of the church. We count it a privilege to have been able to continue to support our 'mission partners' working for missionary societies in the UK and overseas and that we have been able to continue to reach out into our local community with God's love and care.

Financial review

During the year to September 2023, total receipts amounted to £80,077 (2022: £63,662). These were almost entirely comprised of collections, offerings and other donations from members by standing orders, together with the associated gift-aid claimed.

Total payments for the year totalled £67,479 (2022: £53,615). As a result, cash held by the church increased to £130,870 (2022: £118,271) all of which is unrestricted and can be used for any of the charitable purposes of the church.

As stated above, accumulated funds at the year-end amounted to £130,870. The balance on the General Fund of £100,870 remains substantial in relation to the size of the church but is maintained in order to fund potential future expenditure on improvements to the facilities offered by our church building. These works are planned for 2024. The balance on the trustees' discretionary fund remains at £30,000. This fund is maintained in order to ensure that the church always retains reserves amounting to approximately six months of operating costs so that the church could continue to operate should income and/or expenditure vary adversely.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable us to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities, and safeguarding assets.

Nominations for a new trustee (or the re-appointment of an existing trustee) are made by the existing trustees. Nominations are then approved (or otherwise) by members at a church members' meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have taken appropriate steps to mitigate key risks identified.

Signed on behalf of the trustees


S Critoph (Jul 24, 2024 12:49 GMT+1)

Spencer Critoph

Date: Jul 24, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CAUSEWAY COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Causeway Community Church ('the charity') for the year ended 30 September 2023 on pages 5 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin
Sarah Crispin (Jul 24, 2024 14:56 GMT+1)
Sarah Crispin (ACA)

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jul 24, 2024

CAUSEWAY COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted Funds		Restricted Funds	2023	2022
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Donations		66,117	-	365	66,481	54,841
Gift aid receipts		12,762	-	-	12,762	8,773
Other		834	-	-	834	49
Total receipts		79,713	-	365	80,077	63,662
Payments						
Payments in relation to charitable activities undertaken directly	2	65,097	-	150	65,247	51,063
Grants paid in relation to charitable activities undertaken by others	3	2,017	-	215	2,231	2,551
Total payments		67,114	-	365	67,479	53,614
Net of receipts / (payments) before transfers		12,599	-	-	12,599	10,048
Transfers between funds	5	-	-	-	-	-
Net movement in funds		12,599	-	-	12,599	10,048
Cash funds as at last year end		88,271	30,000	-	118,271	108,223
Cash funds at this year end	A	100,870	30,000	-	130,870	118,271

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted Funds			2023 £	2022 £
		General funds £	Designated funds £	Restricted funds £		
A Cash funds						
Cash at bank with immediate access		100,870	30,000	-	130,870	118,161
Petty cash		-	-	-	-	110
		<u>100,870</u>	<u>30,000</u>	<u>-</u>	<u>130,870</u>	<u>118,271</u>
B Other monetary assets						
Gift aid due to charity		5,286	-	-	5,286	4,784
Prepayments		419	-	-	419	392
Rent deposit		2,400	-	-	2,400	1,557
		<u>8,105</u>	<u>-</u>	<u>-</u>	<u>8,105</u>	<u>6,733</u>
C Liabilities						
Falling due within one year						
Trade creditors		-	-	-	-	119
Taxes due		-	-	-	-	186
Fee for Independent Examination		960	-	-	960	1,050
Accrued expenses		-	-	-	-	-
		<u>960</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>1,355</u>
Total		<u>960</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>1,355</u>

D Assets retained for charity's own use

	Fund to which asset belongs
Causeway Community Church building (Freehold)	Unrestricted
Gas central heating	Unrestricted
IT & audio visual equipment	Unrestricted

F Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:


S Critoph (Jul 24, 2024 12:49 GMT+1)

Spencer Critoph

Date: Jul 24, 2024

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds			Total 2023 £	Total 2022 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	45,952	-	-	45,952	35,534
Ministry expenses	1,598	-	150	1,748	2,854
Establishment costs	11,314	-	-	11,314	9,326
Governance costs	6,234	-	-	6,234	3,350
	65,097	-	150	65,247	51,063
3 Grants paid in relation to charitable activities undertaken by others					
Grants to institutions:					
OMF International (UK)	875	-	-	875	863
Wycliffe Bible Translators	517	-	-	517	458
Open Air Campaigners	500	-	-	500	450
Other grants <£500	125	-	215	340	780
	2,017	-	215	2,231	2,551

4 Transactions with related parties

Spencer Critoph served as church leader and was paid £17,638 (2022: £16,740) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £25,693 (2022: £16,200) in respect of the provision of accommodation (which is customary for ministers) for Spencer Critoph, who is a trustee so that he could better perform his duties.

The cleaning of the interior of the church building was carried out by Critoph Cleaning Services, a business operated by the son of John Critoph and the brother of Spencer Critoph (both trustees). The total payments made during the year amounted to £1,806 (2022: £2,352). Neither of the Critoph trustees were involved in awarding the work to Critoph Cleaning Services or agreeing the amounts paid.

During the year, £100 was paid to SIM UK (Serving in Mission, a UK Charity) to support a mission trip by Jemima Wheatley to Lebanon. She is the daughter of Martyn Wheatley. Martyn Wheatley was not involved in the Trustees' decision to make this donation.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	88,271	79,713	(67,114)	-	100,870
Designated funds					
Trustees' Fund	30,000	-	-	-	30,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Restricted funds					
Individuals in need	-	150	(150)	-	-
ECM International Ukraine Fund	-	215	(215)	-	-
	<u>-</u>	<u>365</u>	<u>(365)</u>	<u>-</u>	<u>-</u>
Total funds	<u>118,271</u>	<u>80,077</u>	<u>(67,479)</u>	<u>-</u>	<u>130,870</u>

Designated Funds

The Trustees' Fund relates to unrestricted funds which have been set aside by the trustees as a reserve against unexpected or unforeseen expenditure.

Restricted Funds

The Individuals in need fund relates to restricted donations given for specific individuals.

The ECM International Ukraine fund relates to money donated for Ukraine.

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Accounts

Causeway Community Church

Report and Accounts
Year ended 30 September 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CAUSEWAY COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

ADDRESS FOR CORRESPONDENCE	The Causeway Potters Bar EN6 5HQ
GOVERNING DOCUMENT	CIO constitution dated 14/11/2017
CHARITY REGISTRATION NUMBER	1177219
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Spencer Henry Critoph John Pilgrim Critoph James Martyn Wheatley
INDEPENDENT EXAMINER	Sarah Crispin (ACA) Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Pages 2-3	Trustees' Report
Page 4	Independent Examiner's Report
Page 5	Receipts and Payments Account
Page 6	Statement of Assets & Liabilities
Pages 7-8	Notes to the Accounts

Causeway Community Church Report of the Trustees

The trustees present their annual report and financial statements for the year ended 30th September 2022.

Structure, governance and management

Causeway Community Church is a Charitable Incorporated Organisation (CIO) registered by the Charity Commission for England and Wales on 19th February 2018. The CIO was created for the purposes of continuing the long-standing ministry of the church previously known as Causeway Free Church.

The trustees (who are also elders) are responsible for the management of the church in accordance with the Church Constitution and Handbook. The trustees who served during the year are listed on page 1.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Object and review public benefit

The purposes of the church, as set out in its governing documents, are (1) the advancement of the Christian faith in accordance with the Basis of Faith of the FIEC, primarily but not exclusively within Potters Bar and the surrounding neighbourhood together with its advancement throughout the United Kingdom and the world; and (2) such other charitable purposes as shall, in the opinion of the trustees, further the work of the church.

In planning the activities of the church the trustees have applied the guidance on public benefit issued by the Charity Commission.

The church seeks to serve the local community by providing a place of worship, prayer and Bible teaching. We regularly promote and publicise our activities in the local community.

The church holds Sunday morning services and mid-week prayer and bible study meetings. In addition, the church runs a number of other activities and events with the objective of making and developing contact with members of the local community who do not usually attend church. These activities include regular coffee mornings, an English club for those who want to improve their spoken and written English, a parents and toddlers group and services at local care homes for the elderly.

We are thankful to God for his continued financial provision for the work of the church. We count it a privilege to have been able to continue to support our 'mission partners' working for missionary societies in the UK and overseas and that we have been able to continue to reach out into our local community with God's love and care.

Financial review

This year the trustees have changed the basis on which the accounts are prepared, and these accounts have been prepared on a 'receipts and payments' basis (see notes 1 and 6 to the accounts). This has been done in order to minimise the costs of the Independent Examiner.

During the year to September 2022, total receipts amounted to £63,662 (2021: £61,112). These were almost entirely comprised of collections, offerings and other donations from members by standing orders, together with the associated gift-aid claimed.

Total payments for the year totalled £53,615 (2021: £51,297). As a result, cash held by the church increased by £10,048 to £118,271 all of which is unrestricted and can be used for any of the charitable purposes of the church.

As stated above, accumulated funds at the year-end amounted to £118,271. The balance on the General Fund of £88,271 remains substantial in relation to the size of the church but is maintained in order to fund potential future expenditure on improvements to the facilities offered by our church building. The balance on the trustees' discretionary fund remains at £30,000. This fund is maintained in order to ensure that the church always retains reserves amounting to approximately six months of operating costs so that the church could continue to operate should income and/or expenditure vary adversely.

During the financial year the ownership of the church building was transferred from Western Counties and South Wales Evangelisation Trust (Charity Commission registered number 234557) to the Causeway Community Church CIO.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year. The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and enable us to ensure that the financial statements comply with the Charities Act 2011. We are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities, and safeguarding assets.

Nominations for a new trustee (or the re-appointment of an existing trustee) are made by the existing trustees. Nominations are then approved (or otherwise) by members at a church members' meeting.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have taken appropriate steps to mitigate key risks identified.

Signed on behalf of the trustees

James Martyn Wheatley

James Martyn Wheatley
Date: 13 March 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

CAUSEWAY COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Causeway Community Church ('the charity') for the year ended 30 September 2022 on pages 5 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin

Sarah Crispin (ACA)

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 23 March 2023

CAUSEWAY COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Notes	<u>Unrestricted Funds</u>			2022 £	2021 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		52,865	-	1,975	54,841	50,981
Gift aid receipts		8,773	-	-	8,773	9,972
Income from letting of facilities		-	-	-	-	150
Other		49	-	-	49	10
Total receipts		61,687	-	1,975	63,662	61,112
Payments						
Payments in relation to charitable activities undertaken directly	2	49,493	-	1,570	51,063	49,747
Grants paid in relation to charitable activities undertaken by others	3	2,146	-	405	2,551	1,550
Total payments		51,639	-	1,975	53,615	51,297
Net of receipts / (payments) before transfers		10,048	-	-	10,048	9,815
Transfers between funds	5	-	-	-	-	-
Net movement in funds		10,048	-	-	10,048	9,815
Cash funds as at last year end		78,223	30,000	-	108,223	98,408
Cash funds at this year end	A	88,271	30,000	-	118,271	108,223

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Notes	Unrestricted Funds		Restricted funds £	2022 £	2021 £
	General funds £	Designated funds £			
A Cash funds					
Cash at bank with immediate access	88,161	30,000	-	118,161	108,223
Petty cash	110	-	-	110	-
	<u>88,271</u>	<u>30,000</u>	<u>-</u>	<u>118,271</u>	<u>108,223</u>
B Other monetary assets					
Gift aid due to charity	4,784	-	-	4,784	3,583
Prepayments	392	-	-	392	370
Rent deposit	1,557	-	-	1,557	1,557
	<u>6,733</u>	<u>-</u>	<u>-</u>	<u>6,733</u>	<u>5,510</u>
C Liabilities					
Falling due within one year					
Trade creditors	119	-	-	119	357
Taxes due	186	-	-	186	199
Fee for Independent Examination	1,050	-	-	1,050	-
Accrued expenses	-	-	-	-	282
	<u>1,355</u>	<u>-</u>	<u>-</u>	<u>1,355</u>	<u>838</u>
Total	<u>1,355</u>	<u>-</u>	<u>-</u>	<u>1,355</u>	<u>838</u>

D Assets retained for charity's own use

	Fund to which asset belongs
Causeway Community Church building (Freehold)	Unrestricted
Gas central heating	Unrestricted
IT & audio visual equipment	Unrestricted

F Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

James Martyn Wheatley

J.M.Wheatley

Date: 13 March 2023

The notes on pages 7 - 8 form part of these accounts.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

In the previous year, the charity presented accounts prepared on the accruals basis using the Charities SORP. However, in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis and the results reported previously have been restated; further information is given in note 7 below.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2022 £	Total 2021 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Employment costs (see note 4)	35,534	-	-	35,534	33,806
Ministry expenses	1,284	-	1,570	2,854	428
Establishment costs	9,326	-	-	9,326	11,710
Governance costs	3,350	-	-	3,350	3,803
	<u>49,493</u>	<u>-</u>	<u>1,570</u>	<u>51,063</u>	<u>49,747</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants to institutions:					
OMF International (UK)	863	-	-	863	750
Wycliffe Bible Translators	458	-	-	458	400
Open Air Campaigners	450	-	-	450	400
SIM UK	375	-	-	375	-
ECM International	-	-	405	405	-
	<u>2,146</u>	<u>-</u>	<u>405</u>	<u>2,551</u>	<u>1,550</u>

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

4 Transactions with related parties

Spencer Critoph served as church leader and was paid £16,740 (2021: £16,306) for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity incurred expenditure totalling £16,200 (2021: £16,200) in respect of the provision of accommodation (which is customary for ministers) for Spencer Critoph, who is a trustee so that he could better perform his duties.

The cleaning of the interior of the church building was carried out by Critoph Cleaning Services, a business operated by the son of John Critoph and the brother of Spencer Critoph (both trustees). The total payments made during the year amounted to £2,352 (2021: £462). Neither of the Critoph trustees were involved in awarding the work to Critoph Cleaning Services or agreeing the amounts paid.

During the year, £375.00 was paid to SIM UK (Serving in Mission, a UK Charity) to support a mission trip by Jemima Wheatley to Lebanon. She is the daughter of Martyn Wheatley. Martyn Wheatley was not involved in the Trustees' decision to make this donation.

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	78,223	61,687	(51,639)	-	88,271
Designated funds					
Trustees' Fund	30,000	-	-	-	30,000
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Restricted funds					
Individuals in need	-	1,570	(1,570)	-	-
ECM International Ukraine Fund	-	405	(405)	-	-
	<u>-</u>	<u>1,975</u>	<u>(1,975)</u>	<u>-</u>	<u>-</u>
Total funds	<u>108,223</u>	<u>63,662</u>	<u>(53,615)</u>	<u>-</u>	<u>118,271</u>

Designated Funds

The Trustees' Fund relates to unrestricted funds which have been set aside by the trustees as a reserve against unexpected or unforeseen expenditure.

Restricted Funds

The Individuals in need fund relates to restricted donations given for specific individuals.

The ECM International Ukraine fund relates to money donated at 2 church events for Ukraine.

6 Reconciliation with previously reported funds

As explained in note 1 'Accounting Policies', in the previous year the charity prepared its accounts using the accruals basis; in the current year the charity has taken advantage of the option to prepare its accounts on a receipts and payments basis. The comparatives presented in these accounts have been re-stated using the receipts and payments basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2021 £	2020 £
Previously reported reserves, at 30 September	119,420	104,800
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included fixed assets	(6,525)	-
Exclusion of previously included debtors	(5,510)	(6,728)
Exclusion of previously included creditors	838	336
Re-stated reserves, at 30 September	<u>108,223</u>	<u>98,408</u>

Reconciliation of results

	2021 £
Previously reported results	14,620
Adjustments arising from use of receipts and payments basis:	
Previously capitalised expenditure, less depreciation, now expensed	(6,525)
Excluded movements in debtors resulting in the recognition of more / (less) income	1,218
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	502
Re-stated results	<u>9,815</u>

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Accounts

CAUSEWAY COMMUNITY CHURCH

**Annual report and Unaudited Financial Statements
for the year ended 30th September 2021**

Charity Commission Registered Number: 1177219

**CAUSEWAY COMMUNITY CHURCH
REPORT AND FINANCIAL STATEMENTS
For the year ended 30th September 2021**

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**CAUSEWAY COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees:

O. L. Chow (Resigned 19th September 2021)
J. P. Critoph (Secretary)
S. H. Critoph (Pastor)
J. M. Wheatley (Treasurer)

Registered number: 1177219

Church address: The Causeway
Potters Bar
EN6 5HQ

Bankers: Barclays Bank plc
Leicester
LE87 2BB

Solicitors: Edward Connor Solicitors
10 The Point
Market Harborough
Leicestershire
LE16 7QU

CAUSEWAY COMMUNITY CHURCH
TRUSTEES' REPORT
For the year ended 30th September 2021

The trustees present their annual report and financial statements for the year ended 30th September 2021.

Structure, governance and management

Causeway Community Church is a Charitable Incorporated Organisation (CIO) registered by the Charity Commission for England and Wales on 19th February 2018 (registered number: 1177219). The CIO was created for the purposes of continuing the long-standing ministry of the church previously known as Causeway Free Church (CFC). The assets and liabilities of CFC were transferred to the new CIO with effect from 31st December 2018 and it commenced activities on 1st January 2019.

The trustees (who are also elders) are responsible for the management of the Church in accordance with the Church Constitution and Handbook. On 1st March 2020 Spencer Critoph was inducted as the full time pastor of the church. The trustees who served during the year are listed on page 2.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Object and review public benefit

The purposes of the church are (1) the advancement of the Christian faith in accordance with the Basis of Faith of the FIEC, primarily but not exclusively within Potters Bar and the surrounding neighbourhood together with its advancement throughout the United Kingdom and the World; and (2) such other charitable purposes as shall, in the opinion of the trustees, further the work of the church.

The church seeks to serve the local community by providing a place of worship, prayer and Bible teaching. We regularly promote and publicise our activities in the local community.

Review of activities

The church holds Sunday morning services and mid-week prayer and bible study meetings. In addition the church runs a number of other activities and events with the objective of making and developing contact with members of the local community who do not usually attend church. These activities have included regular coffee mornings, an English club for those who want to improve their spoken and written English, a Parents & Toddlers group and services at local care homes for the elderly. Inevitably these activities have been disrupted to some extent by the COVID-19 pandemic.

The announcement of lockdown measures and other restrictions over the past two years has had an impact on the activities of our church but we have made every effort to ensure that, even when we were not able to use our building, the church remained active, using internet based technology when necessary.

Achievement and performance

We are thankful to God for his continued financial provision for the work of the church despite the disruption related to the COVID-19 pandemic. We count it a privilege to have been able to continue to support our 'mission partners' working for missionary societies in the UK and overseas and that we have been able to continue to reach out into our local community with God's love and care.

CAUSEWAY COMMUNITY CHURCH
TRUSTEES' REPORT
For the year ended 30th September 2021

Financial review

During the year to September 2021, total incoming resources amounted to £59,996 (2020: £49,792). These were almost entirely comprised of collections, offerings and other donations from members by standing orders, together with the associated gift-aid claimed. Resources expended during the year totalled £45,376 (2020: £30,506). The main components of expenditure are set out in the Statement of Financial Activities on page 6. In 2021, £1,550 was donated to overseas missions and other ministries not directly connected with the Church (2020: £2,319).

Accumulated funds at the year end amounted to £119,420. The balance on the General Fund (£89,420) remains substantial in relation to the size of the church but is maintained in order to fund potential future expenditure on improvements to the facilities offered by our church building. The balance on the trustees' discretionary fund remains at the amount of £30,000. This fund is maintained in order to ensure that the church always retains reserves amounting to approximately six months of operating costs.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and safeguarding assets.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have taken appropriate steps to mitigate key risks identified.

Signed on behalf of the Trustees
J. M. Wheatley

5th May 2022

**CAUSEWAY COMMUNITY CHURCH
INDEPENDENT EXAMINER'S REPORT
For the year ended 30th September 2021**

Report to the trustees/members of Causeway Community Church (Charity no. 1177219)

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 30th September 2021 as set out on pages 6 to 12.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity'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

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 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.

Brian Wright FCA
28 Bycullah Ave.
Enfield
EN2 8DN

18th May 2022

CAUSEWAY COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th September 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
<i>Notes</i>	£	£	£	£
INCOME FROM:				
Donations	50,775	9,062	59,837	49,513
Investments	9	-	9	109
Other income	150	-	150	170
Total income	<u>50,934</u>	<u>9,062</u>	<u>59,996</u>	<u>49,792</u>
EXPENDITURE ON CHARITABLE ACTIVITIES				
Gifts to Christian causes	(3) 1,550	-	1,550	2,319
Church ministry	(4) 34,243	-	34,243	19,706
Establishment costs	(7) 5,781	-	5,781	7,092
Governance costs	(8) 3,802	-	3,802	1,389
Total resources expended	<u>45,376</u>	<u>-</u>	<u>45,376</u>	<u>30,506</u>
NET MOVEMENT IN FUNDS	5,558	9,062	14,620	19,286
Transfers between funds	9,062	(9,062)	-	-
	<u>14,620</u>	<u>-</u>	<u>14,620</u>	<u>19,286</u>
Funds brought forward	104,800	-	104,800	85,514
Funds carried forward	<u>119,420</u>	<u>-</u>	<u>119,420</u>	<u>104,800</u>

**CAUSEWAY COMMUNITY CHURCH
STATEMENT OF FINANCIAL POSITION
As at 30th September 2021**

	<i>Notes</i>	Total Funds	Total Funds
		2021	2020
		£	£
FIXED ASSETS			
Improvements to premises	(9)	6,525	-
CURRENT ASSETS			
Debtors	(10)	5,510	6,728
Cash at bank and in hand		108,223	98,408
		113,733	105,136
CREDITORS:			
Amounts falling due within one year	(11)	838	336
		112,895	104,800
NET CURRENT ASSETS			
		119,420	104,800
NET ASSETS			
Represented by:			
UNRESTRICTED FUNDS			
General Fund	(15)	89,420	74,800
Trustees' Fund	(15)	30,000	30,000
		119,420	104,800
RESTRICTED FUNDS			
Specific collections & donations	(15)	-	-
		119,420	104,800

Approved by the board of trustees on 5th May 2022.

J. M. Wheatley
Treasurer

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)' and the Charities Act 2011. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The trustees consider that there are no material uncertainties about the church's ability to continue as a going concern. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Incoming Resources

Collections and similar donations are recognised when received. Donations under Gift Aid are accounted for on the date of receipt and provisions are made for amounts remaining unclaimed at the year end.

Taxation

As a registered charity, the church is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the church and is therefore included in the relevant costs in the Statement of Financial Activities.

Fixed assets

Individual fixed assets costing £1,000 are recorded at cost.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over expected useful economic life on a 'straight line' basis.

Improvements to premises are depreciated over 10 years.

Funds policy

Unrestricted funds:

The Church maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the Church's general purposes.

A Trustees' Fund was created by the Trustees which will be maintained as a reserve against unexpected or unforeseen expenditure.

Restricted funds:

Restricted funds are provided to the Church for particular purposes, and it is the policy of the trustees to carefully monitor the application of those funds in accordance with the restrictions placed on them.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2021

2. Income	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations	43,731	7,250	50,981	40,860
Gift Aid received/receivable	7,044	1,812	8,856	8,653
	<u>50,775</u>	<u>9,062</u>	<u>59,837</u>	<u>49,513</u>
Investment income:				
Bank interest	9	-	9	109
Other income:				
Hire of premises	150	-	150	170
	<u>50,934</u>	<u>9,062</u>	<u>59,996</u>	<u>49,792</u>

Restricted donations related to a donation received for the improvement of the church building: the installation of central heating (the costs of which have been capitalised).

3. Gifts to Christian causes	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
OMF International (UK)	750	-	750	1,000
Wycliffe Bible Translators	400	-	400	400
Open Air Campaigners	400	-	400	400
Pastor Training International	-	-	-	400
Open Doors UK & Ireland	-	-	-	119
	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>2,319</u>

The church made donations in respect of 'mission partners' working for one of the above agencies or to support the work of the agency in general. All donations made were to UK registered charities.

4. Church ministry	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Employment costs (see note 5.)	33,815	-	33,815	19,154
Other ministry expenses	428	-	428	552
	<u>34,243</u>	<u>-</u>	<u>34,243</u>	<u>19,706</u>

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2021

5. Employees	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Wages and salaries	15,840	-	15,840	9,240
Pension costs	475	-	475	277
Rental of property for pastor	16,200	-	16,200	9,450
Training	1,300	-	1,300	-
Other employment costs	-	-	-	187
	<u>33,815</u>	<u>-</u>	<u>33,815</u>	<u>19,154</u>

The pastor is the only employee of the church. His employment commenced on 1st March 2020.

6. Trustees' remuneration and expenses

No trustee received remuneration for services rendered during the year other than the pastor.

Sometimes the trustees act as agents for the Church and make payments and purchases on its behalf and are reimbursed for this expenditure, e.g. payment for stationery, other consumables, utilities and donations. Such expenditure is not related to services provided by trustees and is, therefore, not disclosed.

7. Establishment costs	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Insurance	723	-	723	671
Printing postage & stationery	289	-	289	332
Website & IT	647	-	647	378
Repairs & maintenance	984	-	984	2,379
Equipment	-	-	-	156
Depreciation	725	-	725	-
Cleaning and gardening	1,576	-	1,576	1,893
Utilities	837	-	837	1,274
Miscellaneous	-	-	-	9
	<u>5,781</u>	<u>-</u>	<u>5,781</u>	<u>7,092</u>

8. GOVERNANCE COSTS

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Licences and affiliation fees etc	1,613	-	1,613	1,209
Legal and professional	2,189	-	2,189	180
	<u>3,802</u>	<u>-</u>	<u>3,802</u>	<u>1,389</u>

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2021

9. FIXED ASSETS		Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
Improvements to premises					
Cost:	Brought forward	-	-	-	-
	Additions	7,250	-	7,250	-
	Carried forward	<u>7,250</u>	<u>-</u>	<u>7,250</u>	<u>-</u>
Depreciation:	Brought forward	-	-	-	-
	Charged in year	725	-	725	-
	Carried forward	<u>725</u>	<u>-</u>	<u>725</u>	<u>-</u>
Net book value:	Brought forward	-	-	-	-
	Additions	7,250	-	7,250	-
	Depreciation in year	(725)	-	(725)	-
	Carried forward	<u>6,525</u>	<u>-</u>	<u>6,525</u>	<u>-</u>

10. DEBTORS	2021	2020
	£	£
Prepayments	370	473
Gift Aid recoverable	3,583	4,698
Sundry debtors	1,557	1,557
	<u>5,510</u>	<u>6,728</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Accounts payable	357	146
Accruals	282	-
Other creditors	199	190
	<u>838</u>	<u>336</u>

12. CAPITAL COMMITMENTS

The church has no commitments for capital expenditure.

13. RELATED PARTY TRANSACTIONS

The cleaning of the interior of the church building was carried out by Critoph Cleaning Services, a business operated by the son of John Critoph and the brother of Spencer Critoph (both trustees). The total value of the work undertaken in the year amounted to £630 (2020: £ 150). Neither of the Critoph trustees were involved in awarding the work to Critoph Cleaning Services or agreeing the amounts paid.

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2021

14. CHURCH BUILDING

The holding trustee of the building used by the church is Western Counties and South Wales Evangelisation Trust (Charity Commission registered number 234557).

15. FUNDS

	October 2020 £	Income £	Expenditure £	Transfers	September 2021 £
UNRESTRICTED					
General Fund	74,800	50,934	(45,376)	9,062	89,420
<i>Designated Fund:</i>					
Trustees' Fund	30,000	-	-	-	30,000
	<u>104,800</u>	<u>50,934</u>	<u>(45,376)</u>	<u>9,062</u>	<u>119,420</u>
RESTRICTED					
Specific donations	-	9,062	-	(9,062)	-
	<u>-</u>	<u>9,062</u>	<u>-</u>	<u>(9,062)</u>	<u>-</u>
Total funds	<u>104,800</u>	<u>59,996</u>	<u>(45,376)</u>	<u>-</u>	<u>119,420</u>

Restricted donations related to a donation received for the installation of central heating. The donation, together with the associated Gift Aid claimed, was transferred to the General Fund on completion of the project. The amount of the gift including the Gift Aid received exceeded the costs of the installation but the total amount has been taken to General Fund in agreement with the donor.

16. CHARITY INFORMATION

Causeway Community Church is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission on 19th February 2018 and commenced activities on 1st January 2019. The CIO was formed by the members of Causeway Free Church (CFC) for the purposes of continuing the ministry of the church in Potters Bar.

CAUSEWAY COMMUNITY CHURCH

England & Wales - Charity number 1177219

Accounts

CAUSEWAY COMMUNITY CHURCH

**Annual report and Unaudited Financial Statements
for the year ended 30th September 2020**

Charity Commission Registered Number: 1177219

**CAUSEWAY COMMUNITY CHURCH
REPORT AND FINANCIAL STATEMENTS
For the year ended 30th September 2020**

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**CAUSEWAY COMMUNITY CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees:

O. L. Chow

J. P. Critoph (Secretary)

S. H. Critoph (Pastor)

J. M. Wheatley (Treasurer)

(appointed 1st March 2020)

Registered number:

1177219

Church address:

The Causeway
Potters Bar
EN6 5HQ

Bankers:

Barclays Bank plc
Potters Bar Branch
33 Darkes Lane
Potters Bar
EN6 1BA

Solicitors:

Edward Connor Solicitors
10 The Point
Market Harborough
Leicestershire
LE16 7QU

CAUSEWAY COMMUNITY CHURCH
TRUSTEES' REPORT
For the year ended 30th September 2020

The trustees present their annual report and financial statements for the year ended 30th September 2019.

Structure, governance and management

Causeway Community Church is a Charitable Incorporated Organisation (CIO) registered by the Charity Commission for England and Wales on 19th February 2018 (registered number: 1177219). The CIO was created for the purposes of continuing the long-standing ministry of the church previously known as Causeway Free Church (CFC). The assets and liabilities of CFC were transferred to the new CIO with effect from 31st December 2018 and it commenced activities on 1st January 2019.

The trustees (who are also elders) are responsible for the management of the Church in accordance with the Church Constitution and Handbook. On 1st March 2020 Spencer Critoph was inducted as the full time pastor of the church. The trustees who served during the year are listed on page 3.

The church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

Object and review public benefit

The purposes of the church are (1) the advancement of the Christian faith in accordance with the Basis of Faith of the FIEC, primarily but not exclusively within Potters Bar and the surrounding neighbourhood together with its advancement throughout the United Kingdom and the World; and (2) such other charitable purposes as shall, in the opinion of the trustees, further the work of the church.

The church seeks to serve the local community by providing a place of worship, prayer and Bible teaching. We regularly promote and publicise our activities in the local community.

Review of activities

In usual circumstances, the church holds Sunday morning services and mid-week prayer and bible study meetings. In addition the church runs a number of other activities and events with the objective of making and developing contact with members of the local community who do not usually attend church. These activities have included regular coffee mornings, an English club for those who want to improve their spoken and written English, a Parents & Toddlers group and services at local care homes for the elderly. Inevitably these activities have been disrupted by the COVID-19 pandemic.

The announcement of lockdown measures on 23rd March 2020 had a significant impact on the activities of our church and church members made every effort to ensure that, although our building could not be used, the church would remain active. Therefore, the church has maintained its weekly teaching ministry and mid-week meeting's, and to some extent other ministries too, using internet based technology when necessary. We were grateful that we were able to recommence Sunday morning services at the church from 6th September until a second lockdown commenced in late December 2020.

Achievement and performance

We are thankful to God for his continued financial provision for the work of the church despite the disruption related to the COVID-19 pandemic. We count it a privilege to have been able to continue to support our 'mission partners' working for missionary societies in the UK and overseas and that we have been able to continue to reach out into our local community with God's love and care.

CAUSEWAY COMMUNITY CHURCH
TRUSTEES' REPORT
For the year ended 30th September 2020

Financial review

During the year to September 2020, total incoming resources amounted to £49,792 (9 months to September 2019: £31,739). These were almost entirely comprised of collections, offerings and other donations from members by standing orders, together with the associated gift-aid claimed. Resources expended during the year totalled £30,506 (2019: £14,437). The main components of expenditure are set out in the Statement of Financial Activities on page 6. In 2020, £2,319 was donated to overseas missions and other ministries not directly connected with the Church (2019: £1,964).

Accumulated funds at the year end amounted to £104,800. Following the appointment of our pastor, the elders have transferred £26,000 to their discretionary fund (the Trustees' Fund) with the objective of ensuring that, as far as is possible, the church always maintains reserves amounting to approximately six months of operating costs. The total in this fund is now £30,000.

The balance remaining in the General Fund (£74,800) remains substantial in relation to the size of the church but is maintained by the trustees against future requirements which include improvements to the facilities offered by our church building.

Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and for taking reasonable steps for the prevention and detection of fraud and other irregularities, and safeguarding assets.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have taken appropriate steps to mitigate key risks identified.

Signed on behalf of the Trustees
J. M. Wheatley

Date: 1st March 2021

**CAUSEWAY COMMUNITY CHURCH
INDEPENDENT EXAMINER'S REPORT
For the year ended 30th September 2020**

Report to the trustees/members of Causeway Community Church (Charity no. 1177219)

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 30th September 2020 as set out on pages 6 to 12.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity'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

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 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.

Brian Wright FCA
28 Bycullah Ave.
Enfield
EN2 8DN

4th May 2021

CAUSEWAY COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th September 2020

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
<i>Notes</i>	£	£	£	£
INCOME FROM:				
Donations	49,470	43	49,513	31,348
Investments	109	-	109	91
Other income	170	-	170	300
Total income	(2) <u>49,749</u>	<u>43</u>	<u>49,792</u>	<u>31,739</u>
EXPENDITURE ON CHARITABLE ACTIVITIES				
Gifts to Christian causes	<i>(3)</i> 2,276	43	2,319	1,964
Church ministry	<i>(4)</i> 19,706	-	19,706	467
Establishment costs	<i>(7)</i> 7,092	-	7,092	11,942
Governance costs	<i>(8)</i> 1,389	-	1,389	64
Total resources expended	<u>30,463</u>	<u>43</u>	<u>30,506</u>	<u>14,437</u>
NET MOVEMENT IN FUNDS	19,286	-	19,286	17,302
Funds brought forward	85,514	-	85,514	-
Transfer from Causeway Free Church	<i>(14)</i> -	-	-	68,212
Transfers between funds	-	-	-	-
Funds carried forward	<u>104,800</u>	<u>-</u>	<u>104,800</u>	<u>85,514</u>

**CAUSEWAY COMMUNITY CHURCH
STATEMENT OF FINANCIAL POSITION
As at 30th September 2020**

	<i>Notes</i>	Total Funds	Total Funds
		2020	2019
		£	£
CURRENT ASSETS			
Debtors	(9)	6,728	4,250
Cash at bank and in hand		98,408	81,408
		105,136	85,658
CREDITORS:			
Amounts falling due within one year	(10)	336	144
		104,800	85,514
NET CURRENT ASSETS			
		104,800	85,514
NET ASSETS			
		104,800	85,514
Represented by:			
UNRESRICTED FUNDS			
General Fund	(14)	74,800	81,514
Trustees' Fund	(14)	30,000	4,000
		104,800	85,514
RESTRICTED FUNDS			
Specific collections & donations	(14)	-	-
		104,800	85,514

Approved by the board of trustees on 1st March 2021.

J. M. Wheatley
Treasurer

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2020

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) and the Charities Act 2011. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The trustees consider that there are no material uncertainties about the church's ability to continue as a going concern. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Incoming Resources

Collections and similar donations are recognised when received. Donations under Gift Aid are accounted for on the date of receipt and provisions are made for amounts remaining unclaimed at the year end.

Taxation

As a registered charity, the church is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the church and is therefore included in the relevant costs in the Statement of Financial Activities.

Fixed assets

Individual fixed assets costing £250 or more will be recorded at cost. No such expenditure has been recorded to date.

Depreciation will be provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life.

Funds policy

Unrestricted funds:

The Church maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the Church's general purposes.

A Trustees' Fund was created by the Trustees which will be maintained as a reserve against unexpected or unforeseen expenditure.

Restricted funds:

Restricted funds are been provided to the Church for particular purposes, and it is the policy of the trustees to carefully monitor the application of those funds in accordance with the restrictions placed on

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2020

2. Income	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Donations	40,817	43	40,860	27,418
Gift Aid received/receivable	8,653	-	8,653	3,930
	<u>49,470</u>	<u>43</u>	<u>49,513</u>	<u>31,348</u>
Investment income:				
Bank interest	109	-	109	91
Other income:				
Hire of premises	170	-	170	300
	<u>49,749</u>	<u>43</u>	<u>49,792</u>	<u>31,739</u>

3. Gifts to Christian causes	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
OMF International (UK)	1,000	-	1,000	700
Wycliffe Bible Translators	400	-	400	400
Open Air Campaigners	400	-	400	400
Pastor Training international	400	-	400	-
London City Mission	-	-	-	300
Open Doors UK & Ireland	76	43	119	164
	<u>2,276</u>	<u>43</u>	<u>2,319</u>	<u>1,964</u>

The church made donations in respect of 'mission partners' working for one of the above agencies or to support the work of the agency in general. All donations made were to UK registered charities.

4. Church ministry	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Employment costs	19,154	-	19,154	-
Other ministry expenses	552	-	552	467
	<u>19,706</u>	<u>-</u>	<u>19,706</u>	<u>467</u>

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2020

5. Employees	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Wages and salaries	9,240	-	9,240	-
Pension costs	277	-	277	-
Rental of property for pastor	9,450	-	9,450	-
Other employment costs	187	-	187	-
	<u>19,154</u>	<u>-</u>	<u>19,154</u>	<u>-</u>

The pastor is the only employee of the church. His employment commenced on 1st March 2020.

6. Trustees' remuneration and expenses

No trustee received remuneration for services rendered during the year other than the pastor.

Sometimes the trustees act as agents for the Church and make payments and purchases on its behalf and are reimbursed for this expenditure, e.g. payment for stationery, other consumables, utilities and donations. Such expenditure is not related to services provided by trustees and is, therefore, not disclosed.

7. Establishment costs	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Insurance	671	-	671	340
Printing postage & stationery	332	-	332	287
Website & IT	378	-	378	285
Repairs & maintenance	2,379	-	2,379	7,414
Equipment	156	-	156	809
Cleaning and gardening	1,893	-	1,893	1,982
Utilities	1,274	-	1,274	823
Miscellaneous	9	-	9	2
	<u>7,092</u>	<u>-</u>	<u>7,092</u>	<u>11,942</u>

8. GOVERNANCE COSTS

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Licences and affiliation fees etc	1,209	-	1,209	64
Legal and professional	180	-	180	-
	<u>1,389</u>	<u>-</u>	<u>1,389</u>	<u>64</u>

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2020

9. DEBTORS	2020	2019
	£	£
Prepayments	473	320
Gift Aid recoverable	4,698	3,930
Sundry debtors	1557	-
	<u>6,728</u>	<u>4,250</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Accounts payable	146	144
Other creditors	190	-
	<u>336</u>	<u>144</u>

11. CAPITAL COMMITMENTS

The church has no commitments for capital expenditure.

12. RELATED PARTY TRANSACTIONS

Repair and maintenance work on the church building was carried out by Critoph Decorating Services, a business operated by the son John Critoph and the brother of Spencer Critoph (both trustees). The total value of the work undertaken in the year amounted to £150 (2019: £ nil). Neither of the Critoph trustees were involved in awarding the work to Critoph Decorating Services or agreeing the amounts paid.

13. CHURCH BUILDING

The holding trustee of the building used by the church is Western Counties and South Wales Evangelisation Trust (Charity Commission registered number 234557).

CAUSEWAY COMMUNITY CHURCH
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30th September 2020

14. FUNDS	October 2019 £	Income £	Expenditure £	Transfers	September 2020 £
UNRESTRICTED					
General Fund	81,514	49,749	(30,463)	(26,000)	74,800
<i>Designated Fund:</i>					
Trustees' Fund	4,000	-	-	26,000	30,000
	<u>85,514</u>	<u>49,749</u>	<u>(30,463)</u>	<u>-</u>	<u>104,800</u>
RESTRICTED					
Specific donations	-	43	(43)	-	-
	<u>-</u>	<u>43</u>	<u>(43)</u>	<u>-</u>	<u>-</u>
Total funds	<u>85,514</u>	<u>49,792</u>	<u>(30,506)</u>	<u>-</u>	<u>104,800</u>

The activities and net assets of Causeway Free Church were transferred to Causeway Community Church (CFC) with effect from 31st December 2018. Causeway Community Church took on the operation of the activities of the church with effect from 1st January 2019.

15. CHARITY INFORMATION

Causeway Community Church is a Charitable Incorporated Organisation (CIO) which was registered with the Charity Commission on 19th February 2018 and commenced activities on 1st January 2019. The CIO was formed by the members of Causeway Free Church (CFC) for the purposes of continuing the ministry of the church in Potters Bar.