

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

INDEX

Page 1	Legal & Administrative Details
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>		Restricted Funds	2022	2021
		General Funds	Designated Funds			
		£	£	£	£	£
<i>Income receipts</i>						
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
<i>Total receipts</i>		61,687	-	1,975	63,662	61,112
<i>Payments</i>						
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
<i>Total payments</i>		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>		Restricted	Total	Total
	General	Designated	Funds	2022	2021
	funds	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>