

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			
		£	£	£	£	£
<i>Income receipts</i>						
Donations		66,117	-	365	66,481	54,841
Gift aid receipts		12,762	-	-	12,762	8,773
Other		834	-	-	834	49
<i>Total receipts</i>		79,713	-	365	80,077	63,662
<i>Payments</i>						
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
<i>Total payments</i>		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		Restricted funds	2023	2022
		General funds	Designated 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
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.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2023	Total 2022
	General funds	Designated 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
	<u>65,097</u>	<u>-</u>	<u>150</u>	<u>65,247</u>	<u>51,063</u>
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
	<u>2,017</u>	<u>-</u>	<u>215</u>	<u>2,231</u>	<u>2,551</u>

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.