

**COM CHURCH**  
**Registered Charity Number**  
**1182065**

**ACCOUNTS**  
**FOR THE YEAR ENDED**  
**30<sup>th</sup> SEPTEMBER 2022**

## **COM CHURCH**

### **ACCOUNTS**

**FOR THE YEAR ENDED 30th SEPTEMBER 2022**

### **OFFICERS AND ADVISORS**

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#### **The Board of Trustees**

Clive Cook  
Julian Richards  
Robert Payne  
Timothy Preston  
Michele McCalla  
David Owen  
Damani Johnson  
Sharon Simms

#### **Bankers**

Lloyds Plc  
Blackheath London  
PO Box 1000  
BX1 1LT

#### **Solicitors**

Machins Solicitors  
28 Dunstable Road  
Luton  
Beds  
LU1 1DY

#### **Examiner**

Suzanne Spicer  
Spicer & Co Chartered Accountants  
Staple House  
5 Eleanor's Cross  
Dunstable  
Bedfordshire  
LU6 1SU

#### **Address**

Dunstable Conference Centre  
51 High Street North  
Dunstable  
Bedfordshire  
LU6 1JF

## **COM CHURCH**

### **ACCOUNTS**

**FOR THE YEAR ENDED 30th SEPTEMBER 2022**

### **REPORT OF THE TRUSTEES**

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#### **PRINCIPAL ACTIVITY**

COM Church's principal activity is to promote and advance the Evangelical Christian Faith in Dunstable and South Bedfordshire.

#### **STATUS AND ADMINISTRATION**

COM Church is a Registered Charity (No. 1182065) governed by a Declaration of Trust dated 20<sup>th</sup> September 2017 and a Private Limited Company By Guarantee (No. 10973678). Legal and administrative information on page 3 forms part of these accounts.

#### **OBJECTIVES OF COM CHURCH**

The principal activity of COM Church is the advancement of the Evangelical Christian Faith. The Church also seeks to relieve poverty and hardship wherever and however it arises. The Trustees are not confined geographically; however their primary area of interest is Dunstable and South Bedfordshire.

Julian Richards, Robert Payne and Michele McCalla served both as Trustees and as members of the Senior Leadership Team of COM Church, with complete hands on control of all activities of the Church; Clive Cook, Timothy Preston, Damani Johnson, David Owen and Sharon Simms served as Trustees; Sarah Richards served as joint Senior Pastor with Julian Richards; Robert McKinney, Christine McKinney, Prayer Nkomo, Rose Nkomo, Sarah Payne, Andrew Castle, Mary Castle and Nathan Kabeya served as members of the Senior Leadership Team.

COM Church continued to deliver in its core objectives. The COVID pandemic had eased, however COM Church continued to stream the services online for those who wished to connect from home, and some midweek meetings continued to be held via RingCentral Zoom.

Business picked up throughout the year for the Church's Conference Centre. In June 2022, COM Church held a community event to celebrate the Queen's Platinum Jubilee. During the day, over 700 local people came through the doors, and every one of them was fed a hot meal – for free – as the Church partnered with a local catering business. There were games, activities, crafts and entertainment, and the event was a huge success thanks to the Church's amazing family of volunteers. Off the back of this successful event and taking into account the economic crisis which had engulfed the country, COM Church then started 'Lunch On Us', which took place every 4-6 weeks, where the Church family invited people from the community to stay for a free lunch after the Sunday service. These lunches proved extremely popular, with over 350 people fed on each occasion. COM Church started to see a growth in minority groups attending the services. The Church continued to be a source of encouragement, help and support in the local community.

COM Church remained in support of outreaches in Kenya, Uganda and Ghana, standing with Charitable organisations working in these areas, providing financial and administrative help as required.

Locally the Church also continued to support the local Foodbank which was in high demand during the year.

COM Church continued to control its own Gift Aid programme in-house. The controls and recording methods approved by the Inland Revenue/Charity Inspectors in 2005 continue to be utilised.

## **COM CHURCH**

### **ACCOUNTS**

#### **FOR THE YEAR ENDED 30th SEPTEMBER 2022**

#### **REPORT OF THE TRUSTEES (Cont.)**

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Bank accounts remained in credit throughout the year in line with the Trustees' strict policy of only committing to expenditure once funds are in place to complete such projects.

The Trustees are pleased to report they are satisfied with the year's financial results, particularly considering the UK's continued economic downturn and the pandemic.

The Trustees met regularly to ensure that the Charity does not commit to expenditure beyond its means. However as a guard against contingencies, the Trustees agreed that a specific reserves policy should be put in place. Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to the expenditure.

In addition to this, the Board continues to manage cashflow so that whenever possible, COM Church does not spend more in a calendar month than comes in. This preserves growth in our financial trends.

#### **GRANT MAKING POLICY**

The Charity does not make grants as such, however the Trustees may contribute to other likeminded organisations, in furtherance of the Charity's aims.

#### **INVESTMENTS SELECTION POLICY**

At no time during the year in question did the Charity have sufficient liquid funds to warrant an investment policy. Future surplus funds would be used for the improvement of the Charity's holdings.

#### **RISK MANAGEMENT**

The Trustees review the Charity's exposure to internal and external risks on an ongoing basis. This has resulted in the creation of a Child Protection Policy, an Equal Opportunities Policy, a Health and Safety Policy, a Reserves Policy, and a Whistleblowing Policy, all of which are reviewed regularly.

The Trustees are aware of the requirement to record such assessments and to ensure that systems are established to enable external risks to be assessed and mitigated.

#### **TRUSTEES**

The Trustees are also the Board of Management for the Charity. Those who served during the year were as follows:

Clive Cook  
Julian Richards  
Robert Payne  
Timothy Preston  
Michele McCalla  
Damani Johnson  
David Owen  
Sharon Simms

## COM CHURCH

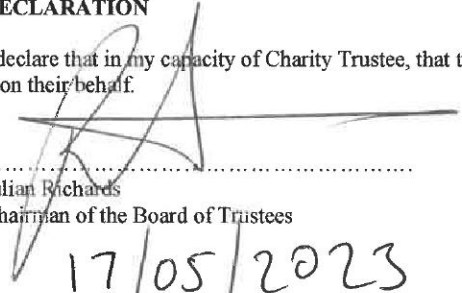
### ACCOUNTS FOR THE YEAR ENDED 30th SEPTEMBER 2022 REPORT OF THE TRUSTEES (Cont.)

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Trustees are invited to join the board by the existing Trustees.

#### DECLARATION

I declare that in my capacity of Charity Trustee, that the Trustees have approved the Report above and have authorised me to sign it on their behalf.

  
.....  
Julian Richards  
Chairman of the Board of Trustees

17/05/2023  
.....  
Date



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

<b>COM CHURCH</b>			Charity No (if any)	<b>1182065</b>
<b>Annual accounts for the period</b>				
Period start date	<b>01.10.2021</b>	To	Period end date	<b>30.09.2022</b>

## Section A

## Statement of financial activities

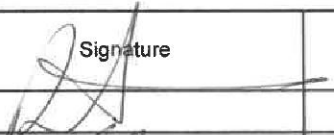

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	286,083	-	-	286,083	272,178
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Insurance claim	S05	-	32,283	-	32,283	-
Other	S06	2,500	8,970	-	11,470	20,852
<b>Total</b>	S07	288,583	41,253	-	329,836	293,030
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	2,228	-	-	2,228	4,086
Charitable activities	S09	200,309	-	-	200,309	161,338
Separate material item of expense	S10	-	-	-	-	-
Other	S11	99,760	104,362	-	204,122	173,293
<b>Total</b>	S12	302,297	104,362	-	406,659	338,717
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	- 13,714	- 63,109	-	- 76,823	- 45,687
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	- 13,714	- 63,109	-	- 76,823	- 45,687
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	- 63,109	63,109	-	-	44,037
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 76,823	-	-	- 76,823	- 1,650
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	143,692	-	-	143,692	145,342
<b>Total funds carried forward</b>	S22	66,869	-	-	66,869	143,692

## Section B

## Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	595,582	-	-	595,582	614,424
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	595,582	-	-	595,582	614,424
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	12,400	-	-	12,400	30,525
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	81,805	-	-	81,805	99,968
<b>Total current assets</b>	B10	94,205	-	-	94,205	130,493
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	316,744	-	-	316,744	201,712
<b>Net current assets/(liabilities)</b>	B12	- 222,539	-	-	- 222,539	- 71,219
<b>Total assets less current liabilities</b>	B13	373,043	-	-	373,043	543,205
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	306,174	-	-	306,174	399,513
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	66,869	-	-	66,869	143,692
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18	-			-	-
Unrestricted funds	B19	66,869		-	66,869	143,692
Revaluation reserve	B20				-	
<b>Total funds</b>	B21	66,869	-	-	66,869	143,692

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Julian Richards	17/5/2023
	Robert Payne	17/5/2023

Section C

Notes to the accounts

Note 1 Basis of preparation

*This section should be completed by all charities.*

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with\* 

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

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

\* -Tick as appropriate

1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.



### 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="checked" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="checked" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="checked" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

## Notes to the accounts

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

Please provide a description of the nature of each change in accounting policy	None
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None

	£	£
Fund balances as previously stated		
Adjustments:		

<b>Fund balance as restated</b>	-	-
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**Net income/(expenditure) as previously stated**

**Adjustments:**

Previous period net income/(expenditure) as restated	-
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## Note 2

## Accounting policies

## 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	
<b>Government grants</b>	The charity has received government grants in the reporting period	
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	
<b>Support costs</b>	The charity has incurred expenditure on support costs.	

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Deferred income** No material item of deferred income has been included in the accounts.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

£1000

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at cost.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Section C

## Notes to the accounts

(cont)

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	244,676	-	-	244,676	205,746
	Gift Aid	41,407	-	-	41,407	41,075
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	2,500	-	-	2,500	25,357
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>288,583</b>	<b>-</b>	<b>-</b>	<b>288,583</b>	<b>272,178</b>
Charitable activities:	Event income	-	-	-	-	-
	Sales of publications	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Separate material item of income:	Building fund	-	8,970	-	8,970	20,852
	Insurance claim	-	32,283	-	32,283	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>41,253</b>	<b>-</b>	<b>41,253</b>	<b>20,852</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>288,583</b>	<b>41,253</b>	<b>-</b>	<b>329,836</b>	<b>293,030</b>

**Other information:**

**All income in the prior year was unrestricted except for:  
(please provide description and amounts)**

Building fund £20,852

**Where any endowment fund is converted into income in the  
reporting period, please give the reason for the conversion.**

**Within the income items above the following items are  
material: (please disclose the nature, amount and any prior  
year amounts)**



## Section C

## Notes to the accounts

(cont)

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	2,228	-	-	2,228	4,086
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>2,228</b>	<b>-</b>	<b>-</b>	<b>2,228</b>	<b>4,086</b>
<b>Expenditure on charitable activities</b>					
Ministry services	114,700	-	-	114,700	111,876
Gifts and donations	13,457	-	-	13,457	5,192
Pastoral care	20,384			20,384	22,584
Outreaches	47,533			47,533	20,400
Rent	4,235			4,235	1,286
Telephone and comms	-			-	-
Postages	-			-	-
Event costs	-			-	-
Other	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>200,309</b>	<b>-</b>	<b>-</b>	<b>200,309</b>	<b>161,338</b>

Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-

**Other**

Support costs	93,941	104,362	-	198,303	156,328
Management and administration	5,819	-	-	5,819	16,965
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	99,760	104,362	-	204,122	173,293

<b>TOTAL EXPENDITURE</b>	302,297	104,362	-	406,659	338,717
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Running of a community church		198,303	198,303	107,837
Total			198,303	198,303	107,837

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Section C

## Notes to the accounts

### Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Building maintenance and repairs	75,271	-		-	75,271	
Utilities and insurance	28,371	-		-	28,371	
Telephone and comms	753	-		-	753	
Printing, postage and stationery	3,245	-		-	3,245	
Depreciation	28,788	-		-	28,788	
					-	
Other	61,875				61,875	
<b>Total</b>	<b>198,303</b>	<b>-</b>		<b>-</b>	<b>198,303</b>	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Management and admin cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Finance charges	-	-		-	-	
Professional charges	4,800	-		-	4,800	
Bank charges	1,019	-		-	1,019	
Legal fees	-	-		-	-	
	-	-		-	-	
Other						
<b>Total</b>	<b>5,819</b>	<b>-</b>		<b>-</b>	<b>5,819</b>	

Section C

Notes to the accounts

Note 10                      Details of certain items of expenditure

10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner’s fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,710	1,575
-	-

## Section C

## Notes to the accounts

(cont)

**Note 14**                      **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	711,300	-	-	340,048	1,051,348
Additions	-	-	-	9,946	9,946
Charity transfer	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	711,300	-	-	349,994	1,061,294

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>				25% RB		

At beginning of the year	145,176	-	-	291,748	436,924
Disposals	-	-	-	-	-
Charity transfer	-	-	-	-	-
Depreciation	14,226	-	-	14,562	28,788
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	159,402	-	-	306,310	465,712

**14.3 Net book value**

Net book value at the beginning of the year	566,124	-	-	48,300	614,424
Net book value at the end of the year	551,898	-	-	43,684	595,582

#### 14.4 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied and significant assumptions*

--

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

--

#### 14.6 Other disclosures

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

--

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

--

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

## Section C

## Notes to the accounts

(cont)

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
12,400	30,525
12,400	30,525

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	-

## Section C

## Notes to the accounts

(cont)

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	6,744	11,712	306,174	399,513
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	310,000	190,000	-	-
<b>Total</b>	<b>316,744</b>	<b>201,712</b>	<b>306,174</b>	<b>399,513</b>

## 20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

--

## Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-



**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

--

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

**Note 24                      Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
-	-
81,805	99,968
-	-
81,805	99,968

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Building fund	R	To provide funds for maintenance and repair of buildings	-	41,253	- 104,362	63,109	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	41,253	- 104,362	63,109	-	-
Total Funds			-	41,253	- 104,362	63,109	-	-

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Building fund	R	To provide funds for maintenance and repair of buildings	-	20,852	46,570	25,718	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	20,852	46,570	25,718	-	-
Total Funds			-	20,852	46,570	25,718	-	-

## Section C

## Notes to the accounts

(cont)

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			Last year
		Remuneration	Pension contribution	Redundancy (Including loss of office)/ex gratia	TOTAL
		£	£	£	£
Robert Payne	Declaration of Trust	35,820			35,820
Julian Richards	Declaration of Trust	18,000			18,000

*Please give details of why remuneration or other employment benefits were paid.*

Robert Payne was remunerated for providing youth and pastoral services in the church on a self-employed basis. Julian Richards was remunerated for providing senior minister services for the church on a self-employed basis.

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Other (please specify):		
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

None

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

## **Independent Examiner's Report to the Trustees of Com Church**

I report to the trustees on my examination of the accounts of the above charity for the period ended 30 September 2022.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the 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**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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

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



**Suzanne Spicer FCA**

May 17, 2023

Staple House  
5 Eleanor's Cross  
Dunstable LU6 1SU