

COM CHURCH
Registered Charity Number
1182065

ACCOUNTS
FOR THE YEAR ENDED
31st December 2024

COM CHURCH

ACCOUNTS

FOR THE YEAR ENDED 31st December 2024

OFFICERS AND ADVISORS

The Board of Trustees

Clive Cook
Julian Richards
Robert Payne (resigned 16th April 2024)
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 31st December 2024 REPORT OF THE TRUSTEES

PRINCIPAL ACTIVITY

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

STATUS AND ADMINISTRATION

COM Church is a Registered Charity (No. 1182065) governed by a Declaration of Trust dated 20th September 2017 and a Private Limited Company By Guarantee (No. 10973678).

OBJECTIVES OF COM CHURCH

The principal activity of COM Church is the advancement of the 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 in and around Dunstable, Bedfordshire.

Julian Richards and Michele McCalla continued to serve both as Trustees and as members of the Senior Leadership Team of COM 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; Prayer Nkomo, Rose Nkomo, Andrew Castle, Mary Castle, David Butler, Nicola Butler and Nathan Kabeya served as members of the Senior Leadership Team. Robert Payne resigned from the Board of Trustees on 16th April 2024, following his appointment as Senior Pastor at a Church in Felixstowe. COM Church celebrated with Robert and Sarah Payne at their final service on 30th June 2024, as they stepped down from the Senior Leadership Team and left COM Church, and then again on 25th August 2024 with Robert and Christine McKinney as they stepped down from the Senior Leadership Team, prior to their relocation to Spain.

COM Church continued to deliver in its core objectives. Both in-person attendance and the streamed online services audience continued to grow. For those who wished to connect from home, there were still a couple of midweek meetings that were held via Google Meets.

In May 2024, COM Church ran its big community event throughout the school half term week. Over a period of three days, the Church centre was opened up for the Big Pre-Loved Giveaway. Members of the public were able to come in to choose and take away – completely free of charge – items of furniture, toys, games, clothes, school uniform, DVDs, household items, books, and much more. For the children and young people we also ran a retro arcade in conjunction with the Giveaway, with games such as Pacman, Streetfighter and Scalextric. Again this was completely free. The event provided the parents and carers in the local community with lots of activities to occupy their children during the school holiday at zero cost to themselves, and also gave them the opportunity to take away good quality items for free, during a difficult economic climate. During the week, over 2,000 local people came through the doors, and 1000s of items were given away. The event was a huge success thanks to the Church's amazing family of volunteers, together with a team of college students from the USA, working with COM Church on missions during the month of May.

In November 2024, COM Church marked its 40th birthday by setting up The Forty Fund to raise £40,000 to be granted directly to local community groups that also relieve hardship for people in the community. COM Church reached half the target and these funds will start to be given away in 2025.

In December 2024, Saltmine Theatre Company came and performed its Christmas show Red Riding Hood, and over 600 people from the community came along for a minimal charge to enjoy a great show the week before Christmas. This gave families who could not afford the high costs of pantomime at the local theatre the chance to enjoy a show over the festive season.

Due to all of the above, the Church's attendance substantially increased to approximately 400 each week, which is a great sign for future generations.

COM Church also continued its 'Lunch On Us', where the Church family invited people from the community to stay for a free lunch after the Sunday service. These lunches continued to be extremely popular, with over 350 people fed on each occasion. COM Church partnered with local caterers and businesses to provide these meals, thus helping those businesses whilst also feeding those in need.

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. Several ambulances and fire trucks were donated to Kenya and Uganda during this time.

Locally the Church continued to support the local Foodbank which was in high demand during the year. The Church also partnered with local Autism and Alzheimer groups, providing its building for free throughout the year for the groups to meet together and watch movies on the large screen.

COM Church Pitstone continued to meet once a month in a community centre in the village of Pitstone. Formed initially from several people from COM Church, the group was set up to reach the people of Pitstone.

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. Despite the changing world financial landscape, the people of COM Church continued to help the Church's vision move forward financially.

Business continued steadily throughout the year for the Church's Conference Centre.

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.

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 have in place a specific reserves policy. 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 (resigned 16th April 2024)
Timothy Preston
Michele McCalla
Damani Johnson
David Owen
Sharon Simms

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

COM CHURCH

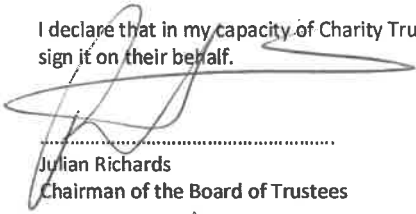
ACCOUNTS

FOR THE YEAR ENDED 31st December 2024

REPORT OF THE TRUSTEES (Cont.)

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

29/7/25
.....
Date



CHARITY COMMISSION
FOR ENGLAND AND WALES

COM CHURCH		Charity No (if any)	1182065
Annual accounts for the period			
Period start date	01.10.2023	To	Period end date 31.12.2024

Section A

Statement of financial activities

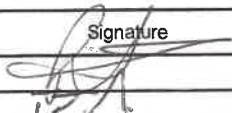

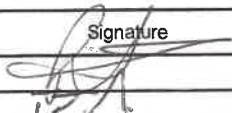

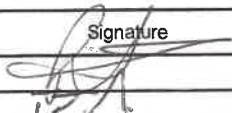

Recommended categories by activity	Guidance Note:	Restricted income funds			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	412,354	-	-	412,354	334,276
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Insurance claim	S05	-	-	-	-	-
Other	S06	57,649	25,016	-	82,665	39,776
Total	S07	470,003	25,016	-	495,019	374,052
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	4,084	-	-	4,084	2,778
Charitable activities	S09	324,490	-	-	324,490	211,222
Separate material item of expense	S10	-	-	-	-	-
Other	S11	166,668	35,581	-	202,249	182,797
Total	S12	495,242	35,581	-	530,823	396,797
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	- 25,239	- 10,565	-	- 35,804	- 22,745
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	- 25,239	- 10,565	-	- 35,804	- 22,745
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	- 10,565	10,565	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 35,804	-	-	- 35,804	- 22,745
Reconciliation of funds:						
Total funds brought forward	S21	44,124	-	-	44,124	66,869
Total funds carried forward	S22	8,320	-	-	8,320	44,124

NOTE REGARDING ACCOUNTING PERIODS:

The accounts for this period cover a 15-month period from 1st October 2023 to 31st December 2024, whereas the comparative period covers an 12-month period from 1st October 2022 to 30th September 2023 so they are not directly comparable.

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05									
Fixed assets																
Intangible assets	(Note 15)	B01	-	-	-	-	-									
Tangible assets	(Note 14)	B02	542,414	-	-	542,414	570,435									
Heritage assets	(Note 16)	B03	-	-	-	-	-									
Investments	(Note 17)	B04	-	-	-	-	-									
Total fixed assets		B05	542,414	-	-	542,414	570,435									
Current assets																
Stocks	(Note 18)	B06	-	-	-	-	-									
Debtors	(Note 19)	B07	10,000	-	-	10,000	12,400									
Investments	(Note 17.4)	B08	-	-	-	-	-									
Cash at bank and in hand (Note 24)		B09	205,906	-	-	205,906	96,733									
Total current assets		B10	215,906	-	-	215,906	109,133									
Creditors: amounts falling due within one year																
	(Note 20)	B11	750,000	-	-	750,000	442,260									
Net current assets/(liabilities)		B12	- 534,094	-	-	- 534,094	- 333,127									
Total assets less current liabilities		B13	8,320	-	-	8,320	237,308									
Creditors: amounts falling due after one year																
	(Note 20)	B14	-	-	-	-	193,184									
Provisions for liabilities		B15	-	-	-	-	-									
Total net assets or liabilities		B16	8,320	-	-	8,320	44,124									
Funds of the Charity																
Endowment funds (Note 27)		B17	-	-	-	-	-									
Restricted income funds (Note 27)		B18	-	-	-	-	-									
Unrestricted funds		B19	8,320	-	-	8,320	44,124									
Revaluation reserve		B20	-	-	-	-	-									
Total funds		B21	8,320	-	-	8,320	44,124									
Signed by one or two trustees on behalf of all the trustees		<table><tr><td>Signature</td><td>Print Name</td><td>Date of approval dd/mm/yyyy</td></tr><tr><td></td><td>Julian Richards</td><td>29/7/2025</td></tr><tr><td></td><td>Timothy Preston</td><td>29/7/2025</td></tr></table>						Signature	Print Name	Date of approval dd/mm/yyyy		Julian Richards	29/7/2025		Timothy Preston	29/7/2025
Signature	Print Name	Date of approval dd/mm/yyyy														
	Julian Richards	29/7/2025														
	Timothy Preston	29/7/2025														

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*



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

• and with*



the 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 type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(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.	

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 type="checkbox"/>	

Please disclose:

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

1.5 Material prior year errors

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

Yes*

No*

<input checked="checked" type="checkbox"/>
<input checked="checked" type="checkbox"/>

* -Tick as appropriate

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>	

Section C

Notes to the accounts

Note 2

Accounting policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

None

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Section C

Notes to the accounts

(cont)

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.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	<p>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.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
Legacies	<p>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).</p> <p>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.</p>
Government grants	<p>The charity has received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>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.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
Support costs	<p>The charity has incurred expenditure on support costs.</p>

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

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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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.

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

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

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.

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.

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.

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.

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.

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.

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.

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.

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

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

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

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

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

2.4 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

They are valued at cost.

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

They are valued at cost.

Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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Yes	No	N/a
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£1000

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"/>

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
✓	✓	✓

Stocks and work in progress

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

Yes	No	N/a
✓	✓	✓

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 type="checkbox"/>	<input 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
✓	✓	✓

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

Yes	No	N/a
✓	✓	✓

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

Date	Time	Location	Remarks

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	347,305	-	-	347,305	282,405
	Gift Aid	65,049	-	-	65,049	51,871
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	57,649	-	-	57,649	14,866
	Total	470,003	-	-	470,003	349,142
Charitable activities:	Event income	-	-	-	-	-
	Sales of publications	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Building fund	-	25,016	-	25,016	24,910
	Insurance claim	-	-	-	-	-
	Total	-	25,016	-	25,016	24,910
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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		470,003	25,016	-	495,019	374,052

Other information:

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

Building fund £25,016

**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 £
Analysis					
Expenditure on raising funds:					
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	4,084	-	-	4,084	2,778
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	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	4,084	-	-	4,084	2,778
Expenditure on charitable activities					
Ministry services	129,969	-	-	129,969	122,970
Gifts and donations	28,786	-	-	28,786	12,093
Pastoral care	28,313	-	-	28,313	21,119
Outreaches	131,962	-	-	131,962	50,222
Rent	5,460	-	-	5,460	4,818
Wages and salaries	-	-	-	-	-
Postages	-	-	-	-	-
Event costs	-	-	-	-	-
Other	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	324,490	-	-	324,490	211,222

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

Other

Support costs	137,731	35,581	-	173,312	178,433
Management and administration	28,937	-	-	28,937	4,364
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	166,668	35,581	-	202,249	182,797

TOTAL EXPENDITURE	495,242	35,581	-	530,823	396,797
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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		173,312	173,312	170,990
Total			173,312	173,312	170,990

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	35,581	-		-	35,581	
Utilities and insurance	38,218	-		-	38,218	
Telephone and comms	1,636	-		-	1,636	
Printing, postage and stationery	4,338	-		-	4,338	
Depreciation	28,021	-		-	28,021	
Equipment leasing	2,761				2,761	
Other	62,757				62,757	
Total	173,312	-		-	173,312	

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	10,495	-		-	10,495	
Bank charges	1,342	-		-	1,342	
Wages and salaries	17,100	-		-	17,100	
Other	-			-	-	
Total	28,937	-		-	28,937	

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	1,710
402	-

Section C

Notes to the accounts

(cont)

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	16,400	-
Social security costs	-	-
Pension costs (defined contribution scheme)	700	-
Other employee benefits	-	-
Total staff costs	17,100	-

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

NONE

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

NONE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	-
Governance	-	-
Other	-	-
Total	3	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

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	-	-	349,994	1,061,294
Additions	-	-	-	-	-
Charity transfer	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	711,300	-	-	349,994	1,061,294

14.2 Depreciation and impairments

**Basis	SL	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25% RB		

At beginning of the year	173,628	-	-	317,231	490,859
Disposals	-	-	-	-	-
Charity transfer	-	-	-	-	-
Depreciation	17,782	-	-	10,239	28,021
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	191,410	-	-	327,470	518,880

14.3 Net book value

Net book value at the beginning of the year	537,672	-	-	32,763	570,435
Net book value at the end of the year	519,890	-	-	22,524	542,414

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
£	£
-	-
-	-
10,000	12,400
10,000	12,400

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

Total

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

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	-	5,064	-	193,184
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	750,000	437,196	-	-
Total	750,000	442,260	-	193,184

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.

Section C**Notes to the accounts****(cont)****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 £
-	-
-	-
205,906	96,733
-	-
205,906	96,733

Section C

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

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 - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

funds		Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Fund names									
Building fund	R	To provide funds for maintenance and repair of buildings	-	25,016	-	35,581	10,565	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
Other funds	N/a	N/a	Total Funds	-	25,016	-	35,581	-	-

(cont)

Charity funds (cont)

the PREVIOUS reporting period

is in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below

U - unrestricted

funds		Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Fund names									
Building fund	R		To provide funds for maintenance and repair of buildings	-	24,910	34,398	9,488	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
Other funds	N/a	N/a	Total Funds	-	24,910	34,398	9,488	-	-

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			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£
Robert Payne (resigned 16.04.2024)	Declaration of Trust	26,865			
Julian Richards	Declaration of Trust	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)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Other (please specify):	2,237	
Travel		
Sundry	54	
TOTAL	2,291	-

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

Two

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 31 December 2024.

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

July 28, 2025

Staple House
5 Eleanor's Cross
Dunstable LU6 1SU