

CROFTLANDS COMMUNITY CHURCH
Charity number 1182318



**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
30TH NOVEMBER 2021**

CROFTLANDS COMMUNITY CHURCH

**FINANCIAL STATEMENTS FOR THE EXTENDED FINANCIAL YEAR ENDED
30TH NOVEMBER 2021**

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CROFTLANDS COMMUNITY CHURCH

General information

Trustees:	Mrs Barbara Thomas Mr Robert Wyatt Mr Matthew Parker Mr Dave Taplin Mrs Sarah Callaghan
Charity correspondent:	Mr Robert Wyatt
Correspondence address:	Fell Gate Old Hall Road Ulverston Cumbria LA12 7DL
Independent examiner:	J F Hornby, FCA Chartered Accountant Daltongate Business Centre Daltongate Ulverston Cumbria LA12 7AJ
Registered charity number:	1182318
Bankers:	HSBC Bank plc 104 Duke Street Barrow-in-Furness Cumbria LA14 1LR

Trustees report for the financial year ended 30th November 2021

The trustees present their annual report together with the financial statements of the charity for the financial year ended 30th November 2021.

Basis of preparation

The financial statements are prepared in accordance with the provision of Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 on the historical cost convention.

Structure, governance and management

The charity is a Charitable Incorporated Organisation. The governing document is the constitution originally agreed 24th February 2019, and last amended on 7th April 2020.

The charity is governed by its trustees who are responsible for the management of the charitable activities. The trustees who served during the financial year and currently serve are detailed on page 2.

Objectives and activities

The object of the charity as contained within its constitution is upon trust to apply the income of the charity for such of the charitable purposes as may further the objects of Croftlands Community Church.

The principal activity of the charity for the financial year under review was to make grants to individuals, to make grants to organisations including schools and charities, to provide care and counselling services and to provide advocacy, advice and information.

Achievements and performance

The charity fulfilled its objectives during the financial year. This year has largely been under lockdown due to covid-19. All Sunday and mid-week meetings have been conducted on-line. Community events such as Little Nippers toddlers group and lunch club for the elderly had to be suspended, and returned only in October. Sunday services resumed in September. However, the church continued to put out high quality Sunday services on YouTube, allowing a wider audience to be reached.

Financial review

This year income has been higher than expenditure, which is the first time since appointment of the Pastors (due to payment of salary). This is due to increase in the amount of standing orders, collection of Gift Aid for previous two financial periods, and greatly reduced expenditure (e.g. not hiring premises). The covid-19 situation and physical services being suspended, cash collections has been significantly reduced, only taken from September onward. However regular donations through monthly standing orders has increased again this year, which has offset the reduced cash collections.

Public benefit

The trustees confirm they have complied with their duty under section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission and consider that the pursuit of the trust's objectives through the activities described above is consistent therewith.

Signed on behalf of the trustees

Rob Wyatt - Trustee and Treasurer

Approved by the board of trustees on 15th January 2021

**Statement of the trustees responsibilities in respect of the preparation
of the financial statements**

The trustees are required to prepare accounts that give a true and fair view of the state of affairs of the charity and its income and expenditure for the financial year. In doing so the committee are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011. There are also responsibilities for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners report to the members on the unaudited financial statements

I report to the charity trustees on my examination of the financial statements of Croftlands Community Church (the trust) for the financial period 1st December 2020 to 30th November 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trusts financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the act: or
- 2 the financial statements do not accord with those records: or
- 3 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

J F Hornby, FCA
Independent Examiner
Chartered Accountant
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria LA12 7AJ

Dated: 3rd May 2022

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Statement of financial activities for the extended financial year ended 30th November 2021

	Notes	2021	2020
Income resources:			
Income resources from generated funds			
Voluntary income: offerings, regular giving, loan repayment and gift aid		33,341	38,519
Activities for generating funds		0	120
Investment income		<u>0</u>	<u>0</u>
Total incoming resources		<u><u>£33,341</u></u>	<u><u>£38,639</u></u>
Resources expended:			
Costs of generating funds			
Costs of voluntary income		0	0
Fundraising costs		0	0
Charitable costs: Revenue	3	28,723	32,745
Charitable costs: Capital		0	0
Governance costs		<u>0</u>	<u>0</u>
Total resources expended		<u><u>£28,723</u></u>	<u><u>£32,745</u></u>
Net incoming resources before transfers		4,618	5,894
Prior year adjustment		0	0
Net movement of funds		<u>0</u>	<u>0</u>
		4,618	5,894
Total funds brought forward		<u>5,894</u>	<u>0</u>
Total funds carried forward		<u><u>£10,512</u></u>	<u><u>£5,894</u></u>

None of the charitable activities were acquired or discontinued during the financial period.

There were no unrealised gains or losses during the financial period.

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Balance sheet at 30th November 2021

	2021	2020
Tangible fixed assets:		
Freehold property - at cost	<u>150,192</u>	<u>150,192</u>
Current assets:		
Cash at bank	10,063	5,780
Cash in hand	<u>449</u>	<u>114</u>
Total funds	<u>£10,512</u>	<u>£5,894</u>
Total assets	<u>£160,704</u>	<u>£156,086</u>
Restricted funds:		
Property account	150,192	150,192
General account	<u>10,512</u>	<u>5,894</u>
	<u>£160,704</u>	<u>£156,086</u>

Signed on behalf of the trustees

Rob Wyatt, Trustee and Treasurer

Approved by the board of trustees on 15th January 2021

The notes on pages 8 and 9 form part of these financial statements

Notes to the statement of financial activities in respect of the financial year ending 30th November 2021

1 Accounting convention and policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the charities SORP (FRS102) 'Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Change in basis

There has been no change to the accounting policies adopted during last financial period.

Change to previous financial statements

No changes have been made to the financial statements since last financial period

Recognition of incoming resources

Income resources are included when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources, and;
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross.

Grants and donations

Grants and donations are included when the charity has unconditional entitlement to the resource.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included at the time of reclaim.

Gifts in kind

Gifts in kind are not included.

Gifts in kind for use by the charity and gifts in kind for sale or distribution are not included.

Donated services and facilities

Donated services and facilities are not included

Volunteer help

The value of voluntary help received is not included.

Investment income

Investment income is included when receivable.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Governance costs including the costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with condition that its payment being a specific level of service or output to be provided, such grants are recognised once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

When the charity gives a grant without performance conditions such grants are recognised when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Tangible fixed assets for use by the charity

Tangible fixed assets other than freehold property funded by a specific donation are not capitalised.

Funds

The charity receives its income specifically attributable to its work and is classified as restricted funds.

2 Cash Flow

The financial statements do not include a cash flow statement. The association as a small reporting entity is exempt from the requirement to prepare a cash flow statement under Financial Reporting Standard 1: Cash flow statements.

3 Charitable costs		2021	2020
Charitable giving	Appendix 1	900	1,230
Miscellaneous expenses and contra expenditure		1,496	263
Equipment purchased and repairs		80	1,163
Refreshments		0	369
Rental of premises		258	783
Children's work costs		0	385
Annual licences / Insurances		806	985
Printing, stationery and postage		0	190
Property expenses	Appendix 2	2,496	4,511
Subscriptions		164	164
Payroll	Appendix 3	22,418	22,702
Intern expenses		105	0
		<u>£28,723</u>	<u>£32,745</u>

Property expenses relate to all costs incurred in respect of the maintenance of the freehold property, utility bills and other expenses of ownership.

4 Trustees remuneration and expenses

None of the trustees were paid during the financial year or the previous financial year.

5 Fees for examination of the accounts

The examination of the final financial statements was carried out on a no charge basis for the financial year and the previous financial year.

6 Paid employees

The charity had two employees this financial year (2020: 2)

7 Transactions with related parties

No transactions were entered into during the financial year or the previous financial year with related parties.

8 General matters

The financial statements are presented in Sterling which is a functional currency of the company.

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Appendix 1 - Breakdown of Charitable Giving

Regular Charitable Giving:	2021	2020
Jester for Jesus Ministries	600.00	600.00
Lonsdale Bible Society (Cornerstone Books and Gifts Shop)	0.00	450.00
	<u>£600.00</u>	<u>£1,050.00</u>
Individual Gifts:		
08/07/2021 Derek Burneside	100.00	0.00
18/09/2021 Churches Together Ulverston	100.00	0.00
07/11/2021 James Tyson	100.00	0.00
01/12/2019 Chris Lane	0.00	100.00
10/03/2020 Ole (Ulverston Baptist Church)	0.00	30.00
15/03/2020 Steve Warwood	0.00	50.00
	<u>£ 300</u>	<u>£ 180</u>
Total Charitable Giving	<u>£900.00</u>	<u>£1,230.00</u>

Appendix 2 - Breakdown of Expenses for Development of Freehold Property - 111 Oakwood Drive

	2021	2020
Utilities + council tax	2,000.00	1,980.00
Insurance	400.00	450.00
Maintenance	96.00	125.00
Appliances	0.00	2,390.00
	<u>£ 2,496.00</u>	<u>£ 4,945.00</u>

Appendix 3 - Breakdown of Payroll

	2021	2020
Salaries	21184.00	21184.00
Pension contributions	797.00	768.00
National Insurance	437.00	730.00
	<u>22,418.00</u>	<u>22,682.00</u>

The appendices do not form part of the financial statements