

CROFTLANDS COMMUNITY CHURCH

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Charity number 1182318



**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
30TH NOVEMBER 2022**

CROFTLANDS COMMUNITY CHURCH

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CROFTLANDS COMMUNITY CHURCH

General information

Trustees:	Mrs Angela Guntrip Mr Robert Wyatt Mr Matthew Parker 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 2022

The trustees present their annual report together with the financial statements of the charity for the financial year ended 30th November 2022.

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

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

This financial year is the first full year following lifting of the Covid-19 restrictions. Sunday services resumed and all mid-week activities such as housegroups, youthgroup and toddlers, healthy and steadily growing number of people attending.

There has been a steady growth in the size of the congregation over the course of the year, being a mix of people new to the area, established Christians coming from other local churches, and new Christians or people exploring the Christian faith.

2021 also saw the first full year of sponsoring an intern (Bradley), which has been a very fruitful exercise, particularly for the young adults and youth work of the church.

Financial review

Income and outgoings has greatly increased this financial year compared to last. This is due to activities of the church resuming following Covid-19. Expenditure in rental of premises, refreshments, children's work, and expenses associated with the intern are the main contributors to the increase in expenditure. Also there was a large contra-income and expenditure in the finances due to a substantial collection for a person in the church to help fund medical expenses. Excluding the contra-income and contra-expenditure, income increase by 40% and expenditure increased by 18%. The church ran at a small deficit of £1,290 for the year. This is greatly reduced compared to annual deficit that was experienced in financial years pre-covid. Therefore, the church is nearly self-sustaining, mostly due to a significant increase in the quantity of monthly donations received through standing-order.

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.

Safeguarding of children and vulnerable adults

The charity has safeguarding policies in place. All relevant trustees, employees and volunteers hold certificates from the Disclosure and Barring Service.

Approved by the board of trustees on 15th January 2022 and signed on their behalf by:

Rob Wyatt - Trustee and Treasurer

**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

- 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 2021 to 30th November 2022.

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

- 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

I have no concerns and have come across no other matters in connection with the examination to which attention should be

J F Hornby, FCA

The Institute of Chartered Accountants in England and Wales

J F Hornby & Co
Chartered accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria LA12 7AJ

Dated: 15th July 2023

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Statement of financial activities for the extended financial year ended 30th November 2022

	Notes	2022	2021
Income resources:			
Income resources from generated funds			
Voluntary income: offerings, regular giving, loan repayment and gift aid		46,022	33,341
Activities for generating funds		0	0
Investment income		<u>0</u>	<u>0</u>
Total incoming resources		<u><u>£46,255</u></u>	<u><u>£33,341</u></u>
Resources expended:			
Costs of generating funds			
Costs of voluntary income		0	0
Fundraising costs		0	0
Charitable costs: Revenue	3	47,526	28,723
Charitable costs: Capital		0	0
Governance costs		<u>0</u>	<u>0</u>
Total resources expended		<u><u>£47,526</u></u>	<u><u>£28,723</u></u>
Net incoming resources before transfers		-1,271	4,618
Prior year adjustment		0	0
Net movement of funds		<u>0</u>	<u>0</u>
		-1,271	4,618
Total funds brought forward		<u>10,512</u>	<u>5,894</u>
Total funds carried forward		<u><u>£9,241</u></u>	<u><u>£10,512</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 2022

	2022	2021
Tangible fixed assets:		
Freehold property - at cost	<u>150,192</u>	<u>150,192</u>
Current assets:		
Cash at bank	8,272	10,063
Cash in hand	<u>969</u>	<u>449</u>
Total funds	<u>£9,241</u>	<u>£10,512</u>
Total assets	<u>£159,433</u>	<u>£160,704</u>
Restricted funds:		
Property account	150,192	150,192
General account	<u>9,241</u>	<u>10,512</u>
	<u>£159,433</u>	<u>£160,704</u>

Approved by the board of trustees on 15th January 2022 and signed on their behalf by:

Rob Wyatt, Trustee and Treasurer

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 2022

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 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.

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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

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.

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

3 Charitable costs

		2022	2021
Charitable giving	Appendix 1	1,394	900
Miscellaneous expenses and contra expenditure		9,309	1,496
Equipment purchased and repairs		88	80
Refreshments		942	0
Rental of premises		3,069	258
Children's work costs		576	0
Annual licences / Insurances		1,059	806
Printing, stationary and postage		307	0
Property expenses	Appendix 2	3,095	2,496
Subscriptions		164	164
Payroll	Appendix 3	23,869	22,418
Intern expenses		3,656	105
		<u>£47,527</u>	<u>£28,723</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 (2021: 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:

	2022	2021
Jester for Jesus Ministries	600	600
	<u>£600</u>	<u>£600</u>

Individual Gifts:

	2022	2021
14/09/2022 Derek Burneside	100	0
23/10/2022 Tearfund	644	0
26/11/2022 Wraight	50	0
08/07/2021 Derek Burneside	0	100
18/09/2021 Churches Together Ulverston	0	100
07/11/2021 James Tyson	0	100
	<u>£794</u>	<u>£300</u>

Total Charitable Giving	<u>£1,394</u>	<u>£900</u>
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Appendix 2 - Breakdown of Expenses for Development of Freehold Property - 111 Oakwood Drive

	2022	2021
Utilities + council tax	2,052.67	2,000.00
Insurance	439.54	400.00
Maintenance	603.00	96.00
Appliances	0.00	0.00
	<u>£3,095</u>	<u>£2,496</u>

Appendix 3 - Breakdown of Payroll

	2022	2021
Salaries	22,734	21,184
Pension contributions	860	797
National Insurance	275	437
	<u>£23,869</u>	<u>£22,418</u>

The appendices do not form part of the financial statements