

CROFTLANDS COMMUNITY CHURCH
Charity number 1182318



**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED
30TH NOVEMBER 2023**

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30TH NOVEMBER 2023**

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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 2023

The trustees present their annual report together with the financial statements of the charity for the financial year ended 30th November 2023.

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,

Achievements and performance

The charity achieved its purposes this year. The church activities included Sunday services being held in Croftlands School, including a Sunday School for children. Three separate midweek bible study groups are held on a weekly basis, and also a youth bible study group weekly during term time. 'Little Nippers' toddler group has been held weekly during school term time in the community centre. CCC Pastor has also been visiting the school and older persons care homes in Ulverston to hold music-based activity and sharing of the Gospel message. This year also saw the completion of the two year intership of a young person leader.

Financial review

This financial year the charity experienced a healthy growth in its regular (monthly) donations, while maintaining similar expenditure to previous year (excluding contra income and expenditure). This was mainly due to increased amount of regular (monthly) donations both from increased giving from already existing contributors, but also a steady growth in new people joining the church setting up regular giving. Net income was approximately £5,800. The vast majority of the charity's income was generated from voluntary giving, mostly from persons within the congregation, plus claiming gift aid. A small proportion was generated from donations made by users at Little Nipper toddlers group, and a small amount from sponsorship money raised by a group completing the Keswick to Barrow walk. Expenditure is coming from the same activities as previous years; no significant expenditure was in new activities or liabilities. The charity has two

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 10th April 2024 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

- 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 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of 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: 22nd April 2024

Statement of financial activities for the financial year ended 30th November 2023

	Notes	2023	2022
Income resources:			
Income resources from generated funds			
Voluntary income: offerings, regular giving, loan repayment and gift aid		44,902	46,255
Activities for generating funds		623	0
Investment income		<u>0</u>	<u>0</u>
Total incoming resources		<u><u>£45,526</u></u>	<u><u>£46,255</u></u>
Resources expended:			
Costs of generating funds			
Costs of voluntary income		0	0
Fundraising costs		0	0
Charitable costs: Revenue	3	39,680	47,526
Charitable costs: Capital		0	0
Governance costs		<u>0</u>	<u>0</u>
Total resources expended		<u><u>£39,680</u></u>	<u><u>£47,526</u></u>
Net incoming resources before transfers		5,846	-1,271
Prior year adjustment		0	0
Net movement of funds		<u>0</u>	<u>0</u>
		5,846	-1,271
Total funds brought forward		<u>9,241</u>	<u>10,512</u>
Total funds carried forward		<u><u>£15,087</u></u>	<u><u>£9,241</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.

CROFTLANDS COMMUNITY CHURCH

Balance sheet at 30th November 2023

	2023	2022
Tangible fixed assets:		
Freehold property - at cost	<u>150,192</u>	<u>150,192</u>
Current assets:		
Cash at bank	14,332	8,272
Cash in hand	<u>521</u>	<u>969</u>
Total funds	<u>£14,854</u>	<u>£9,241</u>
Total assets	<u><u>£165,046</u></u>	<u><u>£159,433</u></u>
Restricted funds:		
Property account	150,192	150,192
General account	<u>14,854</u>	<u>9,241</u>
	<u><u>£165,046</u></u>	<u><u>£159,433</u></u>

Approved by the board of trustees on 10th April 2024 and signed on their behalf by:

Rob Wyatt, Trustee and Treasurer

The notes on pages 9 and 10 form part of these financial statements

Notes to the statement of financial activities in respect of the financial year ending 30th November 2023

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

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

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.

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

		2023	2022
Charitable giving	Appendix 1	700	1,394
Miscellaneous expenses and contra expenditure		2,119	9,309
Equipment purchased and repairs		455	88
Refreshments		1,305	942
Rental of premises		3,488	3,069
Children's work costs		609	576
Annual licences / Insurances		1,453	1,059
Printing, stationary and postage		257	307
Property expenses	Appendix 2	2,452	3,095
Subscriptions		145	164
Payroll	Appendix 3	23,666	23,869
Intern expenses		2,596	3,656
Training		437	0
		<u>£39,680</u>	<u>£47,527</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 2 employees this financial year (2022: 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.

Appendix 1 - Breakdown of Charitable Giving**Regular Charitable Giving:**

	2023	2022
Jester for Jesus Ministries	<u>£600</u>	<u>£600</u>
Individual Gifts:		
01/11/2023 Derek Burneside	50	
04/04/2023 Chris Lane	<u>50</u>	
	<u>£100</u>	<u>£794</u>
Total Charitable Giving	<u>£700</u>	<u>£1,394</u>

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

	2023	2022
Utilities and council tax	2067	2053
Insurance	477	440
Maintenance	0	603
Appliances	<u>385</u>	<u>0</u>
	<u>2,928</u>	<u>3,095</u>

Appendix 3 - Breakdown of Payroll

	2023	2022
Salaries	22,797	22,734
Pension contributions	869	860
National Insurance	<u>0</u>	<u>275</u>
	<u>£23,666</u>	<u>£23,869</u>

The appendices do not form part of the financial statements