

**CROFTLANDS COMMUNITY CHURCH**  
Charity number 1182318



**FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED  
30TH NOVEMBER 2024**

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**Index**

	<b>Page</b>
General information	2
Trustees report	3
Statement of the trustees responsibilities	4
Independent examiners report	5
Statements of financial activities	6
Balance sheet	7
Notes to the financial statements	8 and 9

**General information**

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

## Trustees report for the financial year ended 30th November 2024

The trustees present their annual report together with the financial statements of the charity for the financial year ended 30th November 2024.

### 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 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, and 'Coffee, Company and Chat' on a monthly basis. 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.

### Financial review

This financial year the charity's finances were very similar to last financial year, with income and expenditure remaining approximately the same as last year. Net income was approximately £5,500, giving total funds to be carried forward of approximately £20,500. 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 paid employees, one the Pastor of the church, the other the Ministry Support Worker.

### 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 26<sup>th</sup> March 2025 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 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 2023 to 30th November 2024.

**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: 17<sup>th</sup> April 2024**

CROFTLANDS COMMUNITY CHURCH

**Statement of financial activities for the financial year ended 30th November 2024**

	Notes	2024	2023
<b>Income resources:</b>			
<b>Income resources from generated funds</b>			
Voluntary income: offerings, regular giving, loan repayment and gift aid		44,046	44,902
Activities for generating funds		750	623
Investment income		<u>0</u>	<u>0</u>
<b>Total incoming resources</b>		<u><u>44,795.98</u></u>	<u><u>£45,526</u></u>
<b>Resources expended:</b>			
<b>Costs of generating funds</b>			
Costs of voluntary income		0	0
Fundraising costs		0	0
<b>Charitable costs: Revenue</b>	<b>3</b>	39,261	39,680
<b>Charitable costs: Capital</b>		0	0
<b>Governance costs</b>		<u>0</u>	<u>0</u>
<b>Total resources expended</b>		<u><u>£39,261</u></u>	<u><u>£39,680</u></u>
<b>Net incoming resources before transfers</b>		5,535	5,846
<b>Prior year adjustment</b>		-83	0
<b>Net movement of funds</b>		<u>0</u>	<u>0</u>
		5,452	5,846
<b>Total funds brought forward</b>		<u>15,087</u>	<u>9,241</u>
<b>Total funds carried forward</b>		<u><u>£20,539</u></u>	<u><u>£15,087</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 2024

	2024	2023
<b>Tangible fixed assets:</b>		
Freehold property - at cost	<u>150,192</u>	<u>150,192</u>
<b>Current assets:</b>		
Cash at bank	20,045	14,332
Cash in hand	<u>494</u>	<u>521</u>
<b>Total funds</b>	<u>£20,539</u>	<u>£14,854</u>
<b>Total assets</b>	<u>£170,731</u>	<u>£165,046</u>
<b>Restricted funds:</b>		
Property account	150,192	150,192
General account	<u>20,539</u>	<u>14,854</u>
	<u>£170,731</u>	<u>£165,046</u>

Approved by the board of trustees on 26<sup>th</sup> March 2024 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 2024**

**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.

**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.

<b>3 Charitable costs</b>		<b>2024</b>	<b>2023</b>
Charitable giving	Appendix 1	260	700
Miscellaneous expenses and contra expenditure		2,657	2,119
Equipment purchased and repairs		820	455
Refreshments		928	1,305
Rental of premises		4,471	3,488
Children's work costs		907	609
Annual licences / Insurances		1,587	1,453
Printing, stationary and postage		502	257
Property expenses	Appendix 2	2,107	2,452
Subscriptions		230	145
Payroll	Appendix 3	24,670	23,666
Intern expenses		0	2,596
Training		122	437
		<u>£39,261</u>	<u>£39,680</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 (2023: 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**

	<b>2024</b>	<b>2023</b>
<b>Regular Charitable Giving:</b>		
Jester for Jesus Ministries	£200	£600
	<u>£200</u>	<u>£600</u>
<b>Individual Gifts:</b>		
Derek Burneside	60	50
Chris Lund		50
	<u>£60</u>	<u>£100</u>
<b>Total Charitable Giving</b>	<u><u>£260</u></u>	<u><u>£700</u></u>

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

	<b>2024</b>	<b>2023</b>
Utilities + council tax	2735	2067
Insurance	485	477
Maintenance	6	0
Appliances	0	385
	<u><u>3,226</u></u>	<u><u>2,928</u></u>

**Appendix 3 - Breakdown of Payroll**

	<b>2024</b>	<b>2023</b>
<b>Salaries</b>	23,746	22,797
<b>Pension contributions</b>	924	869
<b>National Insurance</b>	0	0
	<u><u>£24,670</u></u>	<u><u>£23,666</u></u>

**The appendices do not form part of the financial statements**