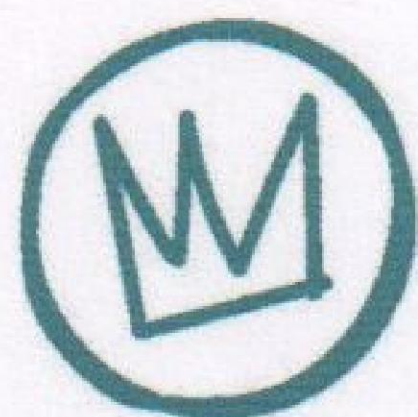




**Whitstable
Community
Church**

WHITSTABLE COMMUNITY CHURCH
(Charitable Incorporated Organisation)

Trustees' Report and Accounts
for the period ended 31 August 2021

Registered charity number: 1192378

WHITSTABLE COMMUNITY CHURCH

Trustees' Report and Accounts for the period ended 31 August 2021

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WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the period ended 31 August 2021

The trustees present their annual report and the accounts of Whitstable Community Church (the church) for the period ended 31 August 2021. The accounts have been prepared in accordance with the accounting policies set out on page 9, and comply with the church's constitution, applicable law and the Statement of Recommended Practice "Accounting and Reporting by Charities".

REFERENCE AND ADMINISTRATIVE DETAILS

Legal status

The church was registered as a Charitable Incorporated Organisation (CIO) on 17 November 2020 under registered number 1192378.

Trustees

The following trustees were appointed on 17 November 2020 and have continued to serve during the period and up to the date of this report:

Chair: Jeanette Michelle Clements
Treasurer: Keith William Milne
Trustee: Justine Michelle Fitchett

Registered address

8 Clifford Road, Whitstable, Kent CT5 1PW

Independent Examiner of accounts

Christopher Geary
Geary Partnership (Chartered Accountants)
Church Hill Farm, Elmstone, Canterbury, Kent CT3 1HN.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Whitstable Community Church is a Charitable Incorporated Organisation (CIO).

The church is led by a full-time salaried pastor, and as at the end of this period he is supported by three unpaid trainee elders and a wider leadership team comprising a further three unpaid volunteers.

The management of the CIO is the responsibility of the trustees, also unpaid. The method of appointment of the trustees, and their functions and duties, are set out in the church's constitution. The trustees are the only members of the CIO.

WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the period ended 31 August 2021

(continued)

OBJECTIVES AND ACTIVITIES

Objectives

The principal object of the CIO is the advancement of the Christian faith in Whitstable and the surrounding area, and also elsewhere in the United Kingdom and the world as appropriate.

Principal activity

Our principal activity is the provision of worship, prayer, community and Christian teaching, through our main Sunday meetings and other activities during the week.

Vision statement

Following Jesus. Growing together. Sharing our hope.

Statement on public benefit

In deciding what activities the church should undertake during the period the trustees have paid due regard to the Charity Commission's guidance on public benefit. The trustees consider that the objectives for which the church was registered as a charity, and the manner in which they have exercised their duties and powers, are for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

Whitstable Community Church was formed out of The City Church Canterbury, launching in September 2020, and gaining full charity registration in November 2020. For the first six months, while we were getting a bank account set up and registering as an employer and charity with HMRC, The City Church managed our finances, but in March 2021 we became a fully independent organisation and appointed our first, and so far only, paid employee.

Much of what we would expect to be our normal church life has been curtailed by the impact of COVID-19, with most of our activities for the first six months of the year, including our main Sunday morning worship meetings, being held online via Zoom. Since Easter Sunday, however, the majority of our Sunday meetings have been held at our normal location, The Whitstable School in Whitstable. In July we enjoyed an extended time together as we had the opportunity to baptise four people in the sea at Tankerton, followed by sharing a picnic together.

In January 2021 we ran a Church Membership information event via Zoom, where the church leaders explained the church's vision and values and encouraged individuals to commit to membership of the church. As at the end of August the church had 50 members.

Most church members are part of Small Groups. These groups, typically 8-12 in number, meet weekly or fortnightly for worship, prayer, Bible study and discussion. Most of these meetings have been via Zoom this year.

Most members are also part of a discipleship group where they can meet regularly with two or three others to build deeper relationships and encourage spiritual growth.

WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the period ended 31 August 2021

(continued)

Throughout the year, the church has met regularly on Sunday evenings for worship and prayer, in person at Harbour Church in Whitstable when possible, but if not then via Zoom. The increased familiarity with Zoom has enabled us to introduce Friday lunchtime online meetings as well.

We have a thriving children's work, undertaken primarily on Sunday mornings in parallel with our main meetings. We are also working on plans for a Kids Community Group for years 5-7. This will meet once a month for food and fun and an opportunity to build relationships and have a safe space to talk and ask questions about their journey of faith. In addition, we partner with Harbour Church in Whitstable, to run a weekly parents and toddlers group called Playmates.

Opportunities for outreach have been limited this year, but we have plans in place for a coffee morning at The Plough in Whitstable, open to everyone, to commence in September 2021. We are also looking forward to reinstating events like a Christmas Carol Service, and Alpha Courses for those wishing to explore Christianity.

The church is part of 'Churches Together in Whitstable', which promotes church unity in Whitstable and looks for ways to best serve the community. We have been able to provide financial and practical support to various local initiatives such as The Community Wardrobe, The Community Clothes Bank, The Haven Project supporting the homeless in Whitstable, CAP Debt Centre and CAP Job Club.

We have also organised our own community initiatives, such as 'Random Acts of Kindness' at Easter, Christmas food hampers for local people in need, and Stationery Packs to help local families with home schooling.

Further afield, we have supported new church plants in the UK and overseas, as well as humanitarian projects such as Pathways from Poverty and the Samaritan's Purse 'Operation Christmas Child' appeal.

WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the period ended 31 August 2021

(continued)

FINANCIAL REVIEW

Financial overview

The results for the period are set out in the accounts which follow this report. Income received in the period was £82,389, and expenditure of £32,907 was incurred, resulting in a net surplus of £49,482.

A significant proportion of the church's income this year was in the form of generous one-off gifts from other churches to give us a starting reserve fund. All regular income is derived from church members' donations and no outside fund raising is undertaken. All funds donated to the church are used either for the day-to-day operation and meetings of the church or to further Christian work in the UK or overseas in accordance with the objectives of the CIO.

Regular monthly giving has been sustained at a high level, which has been more than sufficient to cover the church's day-to-day operations and to add to its general cash reserves.

A prime objective of the church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian faith in the UK and overseas. During the period covered by these accounts the amount given away or set aside for church planting or humanitarian projects has met this target.

Reserves policy

The policy of the trustees is to maintain sufficient liquid reserves to finance ongoing commitments such as rent and salaries, and to build sufficient reserves to enable the future development and expansion of the ministries of the church.

WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the period ended 31 August 2021

(continued)

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

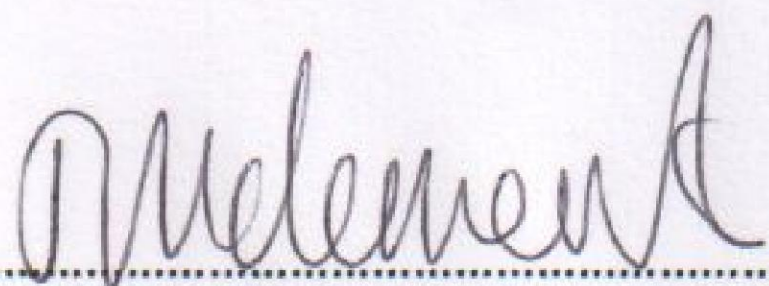
The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the church and of its incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice "Accounting and Reporting by Charities";
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the church will continue in existence.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the church, and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and the provisions of the church's Constitution. The trustees are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the church and financial information included on the church's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of accounts.

Approved by the Board of Trustees and signed on their behalf by:


.....

Date: 17/5/22
.....

Jeanette Clements

WHITSTABLE COMMUNITY CHURCH

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Whitstable Community Church (the church) for the period ended 31 August 2021, which comprise the Statement of Financial Activities, the Balance Sheet, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

17th May 2022

WHITSTABLE COMMUNITY CHURCH

Statement of Financial Activities for the period ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds £
INCOME & EXPENDITURE				
Income				
Donations		82,374	-	82,374
Interest receivable		15	-	15
Total income		82,389	-	82,389
Expenditure				
Charitable activities	3	(32,907)	-	(32,907)
Net income before transfers		49,482	-	49,482
Transfers between funds		(670)	670	-
Net movement in funds		48,812	670	49,482
RECONCILIATION OF FUNDS				
Total funds brought forward		-	-	-
Total funds carried forward		48,812	670	49,482

WHITSTABLE COMMUNITY CHURCH

Balance Sheet at 31 August 2021

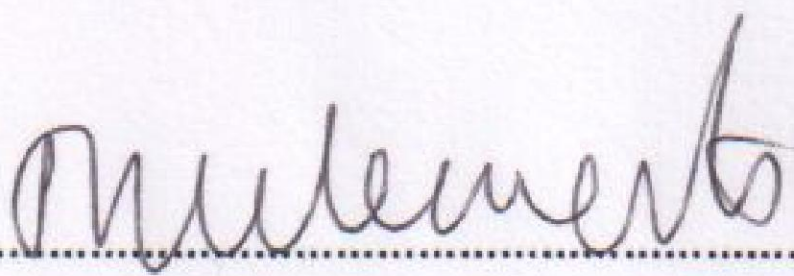
	Note	£
Current assets		
Cash at bank and in hand		52,032
Current liabilities		
Creditors due within one year	4	(2,550)
Net assets		49,482

REPRESENTED BY:

Funds

Unrestricted general fund		48,812
Restricted funds	5	670
		49,482

These accounts were approved by the Board of Trustees on 17th May 2022.


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Date: 17/5/22

Jeanette Clements

WHITSTABLE COMMUNITY CHURCH

Notes to the accounts for the period ended 31 August 2021

1 General information

Whitstable Community Church is a public benefit entity and a charity registered as a Charitable Incorporated Organisation (CIO).

2 Accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the general objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

Tithes and offerings are accounted for when received by the church. Other income is accounted for on an accruals basis as far as it is prudent to do so.

Expenditure

Expenditure is accounted for when it is incurred. It comprises expenditure incurred in pursuance of the church's charitable objectives. Governance costs are those costs incurred in compliance with constitutional and statutory requirements. No amounts are included in the accounts for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets over their expected useful lives.

Pension contributions

The church makes regular contributions towards the personal plans of employees in compliance with the workplace pension regulations. Contributions are charges to staff costs as incurred.

Taxation

As a registered charity, the church is generally exempt from income and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

WHITSTABLE COMMUNITY CHURCH

Notes to the accounts for the period ended 31 August 2021 (continued)

3 Expenditure on Charitable Activities

	Unrestricted funds £	Restricted funds £	Total funds £
Direct expenditure			
Staff costs	20,812	-	20,812
Mercy	750	-	750
Ministries	98	-	98
Outreach events	44	-	44
Meetings	3,476	-	3,476
Training and development	109	-	109
Tithe gifts for others	4,980	-	4,980
	30,269	-	30,269
Support costs			
Administrative and operational costs	1,918	-	1,918
Governance costs			
Independent examination of accounts	720	-	720
Total	32,907	-	32,907

The church has one paid employee.

WHITSTABLE COMMUNITY CHURCH

Notes to the accounts for the period ended 31 August 2021 (continued)

4 Creditors – due within one year

	£
Creditors and accruals	1,156
Taxation and social security	1,394
	2,550

5 Restricted funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
Christmas hampers	-	-	-	613	613
Mercy fund	-	-	-	57	57
Totals	-	-	-	670	670

6 Analysis of net assets between funds

	General fund	Restricted funds	Total funds
	£	£	£
Cash at bank and in hand	51,362	670	52,032
Creditors	(2,550)	-	(2,550)
	48,812	670	49,482