



WHITSTABLE COMMUNITY CHURCH

(Charitable Incorporated Organisation)

Trustees' Report and Accounts
for the year ended 31 August 2022

Registered charity number: 1192378

WHITSTABLE COMMUNITY CHURCH

Trustees' Report and Accounts for the year ended 31 August 2022

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WHITSTABLE COMMUNITY CHURCH

Trustees' Report for the year ended 31 August 2022

The trustees present their annual report and the accounts of Whitstable Community Church (the church) for the year ended 31 August 2022. 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 served during the year and have continued to serve up to the date of this report:

Jeanette Michelle Clements - Chair
Keith William Milne - Treasurer
Justine Michelle Fitchett

Registered address

38A Pigeon Lane, Herne Bay, Kent CT6 7ES

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 year he is supported by two unpaid trainee elders and a wider leadership team comprising a further eight 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.

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Trustees' Report for the period ended 31 August 2022

(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

This report marks a major milestone in the life of Whitstable Community Church as we have completed our first full year as an independent charity. This has coincided with the relaxation of the limitations caused by Covid, with the result that we have been able to enjoy a regular rhythm of in-person Sunday meetings and other elements of normal church life for most of the year.

Our membership has remained consistent at around 50 members, but with a number of new families attending our meetings and considering becoming members. We are looking forward to starting our second full year with a special service to commission our first three elders.

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. Some of the groups also share meals together regularly.

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.

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(continued)

This year we have introduced termly 'Hospitality Sundays' where people in the church open their homes to help people get to know each other.

We are pleased to have been able to restart outreach initiatives during the year. At Easter we ran a Treasure Hunt around Whitstable, which engaged over 30 families from the community. For the first half of the year we ran a weekly coffee morning at The Plough public house in Swalecliffe. This is now run under the banner of a different church but is still supported by some of our members.

We were disappointed at having to return to Zoom for our Christmas Carol Service, but thankful that the escalation in Covid cases proved to be relatively short-lived.

Throughout the year, the church has continued to meet regularly on Sunday evenings for worship and prayer, usually at Harbour Church in Whitstable. We have also continued the Friday lunchtime online prayer meetings via Zoom.

We have a thriving children's work, undertaken primarily on Sunday mornings in parallel with our main meetings. We have also launched a Kids Community Group for years 5-7. This group meets regularly 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.

Our thriving parent and toddler group, Playmates, which we run in partnership with Harbour Church, has enjoyed a great first full year back, with lots of new faces coming along. Off the back of the popularity of Playmates we are now looking at the possibility of launching an After Schools Club, to provide a safe, warm space for families to come and connect together after school.

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 Haven Project supporting the homeless in Whitstable, Coastal Family Hub, CAP Debt Centre and CAP Job Club.

Further afield, we have supported new church plants in the UK and overseas through the wider Relational Mission community, as well as humanitarian projects such as Ukrainian refugees and churches and the Samaritan's Purse 'Operation Christmas Child' appeal.

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Trustees' Report for the period ended 31 August 2022

(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 £72,692, and expenditure of £62,185 was incurred, resulting in a net surplus of £10,507.

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.

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Trustees' Report for the period ended 31 August 2022

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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: 24 Jan 23

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 year ended 31 August 2022, 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 year 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

January 2023

WHITSTABLE COMMUNITY CHURCH

Statement of Financial Activities for the year ended 31 August 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME & EXPENDITURE					
Income					
Donations		71,400	1,200	72,600	82,374
Interest receivable		92	-	92	15
Total income		71,492	1,200	72,692	82,389
Expenditure					
Charitable activities	3	(61,072)	(1,113)	(62,185)	(32,907)
Net income before transfers		10,420	87	10,507	49,482
Transfers between funds		-	-	-	-
Net movement in funds		10,420	87	10,507	49,482
RECONCILIATION OF FUNDS					
Total funds brought forward		48,812	670	49,482	-
Total funds carried forward		48,812	757	59,989	49,482

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Balance Sheet at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank and in hand		62,293	52,032
Current liabilities			
Creditors due within one year	4	(2,304)	(2,550)
Net assets		<u>59,989</u>	<u>49,482</u>

REPRESENTED BY:

Funds

Unrestricted general fund		59,232	48,812
Restricted funds	5	757	670
		<u>59,989</u>	<u>49,482</u>

These accounts were approved by the Board of Trustees on 24th January 2023.



Date: 24 Jan 23

Jeanette Clements

WHITSTABLE COMMUNITY CHURCH

Notes to the accounts for the year ended 31 August 2022

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.

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Notes to the accounts for the period ended 31 August 2022 (continued)

3 Expenditure on Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Direct expenditure				
Staff costs	42,386	-	42,386	20,812
Mercy	78	1,000	1,078	750
Ministries	166	-	166	98
Outreach events	637	-	637	44
Meetings	8,482	-	8,482	3,476
Training and development	380	-	380	109
Tithe gifts for others	6,520	113	6,633	4,980
	58,649	1,113	59,762	30,269
Support costs				
Administrative and operational costs	1,703	-	1,703	1,918
Governance costs				
Independent examination of accounts	720	-	720	720
	61,072	1,113	62,185	32,907
Total	61,072	1,113	62,185	32,907

The church has one paid employee.

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Notes to the accounts for the period ended 31 August 2022 (continued)

4 Creditors – due within one year

	2022 £	2021 £
Creditors and accruals	888	1,156
Taxation and social security	1,416	1,394
	2,304	2,550

5 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers in/(out) £	Carried forward £
Christmas hampers	613	-	159	-	454
Mercy funds	57	1,025	779	-	303
RM Community	-	112	112	-	-
Ukraine	-	63	63	-	-
Totals	670	1,200	1,113	-	757

6 Analysis of net assets between funds

	General fund £	Restricted funds £	Total funds £
Cash at bank and in hand	61,536	757	62,293
Creditors	(2,304)	-	(2,304)
	59,232	757	59,989