



REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2023
FOR

WHITSTABLE COMMUNITY CHURCH
(Charitable Incorporated Organisation)

Registered charity number: 1192378

WHITSTABLE COMMUNITY CHURCH

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for the Year Ended 31 August 2023**

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WHITSTABLE COMMUNITY CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023**

CHARITY INFORMATION

Legal and Administrative Details

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 Office

38A Pigeon Lane
Herne Bay
Kent
CT6 7ES

Independent Examiner

Hilary Adams Ltd
Chartered Accountants
158 High Street
Herne Bay
Kent
CT6 5NP

WHITSTABLE COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

The trustees present their annual report and the accounts of Whitstable Community Church (the church) for the year ended 31 August 2023. The accounts have been prepared in accordance with the accounting policies set out and comply with the church's constitution and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

The church is led by a team of three elders, one of whom is a salaried full-time employee, and a wider leadership team comprising a further six 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.

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

In our second full year as an independent charity, Whitstable Community Church has continued to thrive. Regular attendance, at both Sunday services and Small Groups, has increased, and our financial position remains stable despite increased activities leading to increased expenditure, and a higher proportion of our income being given away in support of other ministries.

Our membership has remained fairly consistent at around 50 members, most of whom are involved with Small Groups. These groups, typically 8-12 in number, meet fortnightly for worship, prayer, Bible study and discussion. Some of the groups also share meals together regularly. Many members are also part of a discipleship group, meeting regularly with two or three others to build deeper relationships and encourage spiritual growth. We have also continued to meet on Sunday evenings, usually monthly, for worship and prayer.

We started the year with a special service to commission our first three elders. The extra stability provided by this team gave us the opportunity to launch a full year's teaching series, 'Life to the full', with supportive resources for individual use and for leaders of Small Groups. We were also able to run a series of training events for the Small Groups, equipping members to share their faith with others.

WHITSTABLE COMMUNITY CHURCH

REPORT OF THE TRUSTEES for the Year Ended 31 August 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Having a team of elders in place, along with the wider leadership team and a number of other church members serving as a preaching team, enabled us to start planning for a sabbatical for our salaried elder, who has been serving us full-time since our launch, and previously in a similar capacity for The City Church Canterbury. This sabbatical took place from May to July, and we were able to keep most aspects of church life functioning normally during that period, with some support from leaders of other churches in the Relational Mission family.

Initiatives that we started last year have continued. Many members have opened their homes to others in the church and their wider families for our termly Hospitality Sundays, and in the summer this was expanded into a picnic for the whole church. For the second year running we ran an Easter Treasure Hunt around Whitstable, which proved very popular, and also encouraged church members to reach out to neighbours with gifts of Easter eggs and an Easter message.

After all the disruption of Covid we were delighted to have a 'real' Carol Service at Christmas, having had to make do with Zoom in the two previous years. On Christmas Day we joined with our friends at Beacon Church in Herne Bay for a combined service.

In the Autumn term we launched an After School Club, providing a safe, warm space for families to come and connect together after school. Then in January we started another new initiative, Journey Through The Bible, an evening event which aims to give an overview of how the whole Bible fits together. So far we have had just three sessions, but we are trying to settle into a more regular pattern. For both of these events we are indebted to The Harbour Church in Whitstable for the use of their premises.

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 £72,450 (2022: £72,692), and expenditure of £62,899 (2022: £62,185) was incurred, resulting in a net surplus of £9,551 (2022: £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.

WHITSTABLE COMMUNITY CHURCH

**REPORT OF THE TRUSTEES
for the Year Ended 31 August 2023**

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:

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Date:

Jeanette Clements - Chair

WHITSTABLE COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)
for the Year Ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources:					
Voluntary income:					
Donations & legacies		71,329	262	71,591	72,600
Investment income		859	-	859	92
Dividends received		-	-	-	-
Activities for generating funds:					
Fundraising income		-	-	-	-
Incoming resources from charitable activities:					
Subscriptions		-	-	-	-
Total incoming resources		72,188	262	72,450	72,692
Resources expended					
Costs of generating funds:					
Raising funds		-	-	-	-
Charitable activities		62,471	428	62,899	62,185
Total resources expended	4	62,471	428	62,899	62,185
STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES					
Net incoming resources before other recognised gains					
(net income for the year)		9,717	(166)	9,551	10,507
Other recognised gains					
Gain/(loss) on revaluation of investments		-	-	-	-
Net movement in funds		9,717	(166)	9,551	10,507
Total funds brought forward		59,232	757	59,989	49,482
Total funds carried forward	8	68,949	591	69,540	59,989

Movements in funds are disclosed in Note 8 to the financial statements.

The notes form part of these financial statements

WHITSTABLE COMMUNITY CHURCH

**STATEMENT OF FINANCIAL POSITION
31 August 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
CURRENT ASSETS					
Cash at bank		<u>71,542</u>		<u>62,293</u>	
		71,542		62,293	
CREDITORS					
Amounts falling due within one year	7	<u>2,002</u>		<u>2,304</u>	
NET CURRENT ASSETS			<u>69,540</u>		<u>59,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>69,540</u>		<u>59,989</u>
FUNDS					
Restricted funds			591		757
Unrestricted funds	8		<u>68,949</u>		<u>59,232</u>
			<u>69,540</u>		<u>59,989</u>

The charity is entitled to exemption from audit for the year ended 31 August 2023.

The trustees have not required the charity to obtain an audit of its financial statements for the year ended 31 August 2023.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with the Charities Act and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of the Charities Act relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The financial statements were approved by the board of trustees on
and were signed on its behalf by:

.....
Jeanette Clements (Chair) - Trustee

WHITSTABLE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 August 2023

1. STATUTORY INFORMATION

Whitstable Community Church is a registered charity. The charity's registered number and principal address can be found on the Charity Information page.

2. ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared in accordance Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Gifts and donation are recognised when received;
- Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with both the costs of attracting the income and those of providing the facilities to generate the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Pension Contributions

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

3. EMPLOYEES

	31.8.23	31.8.22
	£	£
Wages and salaries	40,824	38,880
Social security costs	-	116
Pension	<u>3,266</u>	<u>3,110</u>
	<u>44,090</u>	<u>42,106</u>

The average monthly number of employees during the year was 1 (2022: 1)

WHITSTABLE COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023

4. TOTAL RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Direct expenditure				
Staff costs	44,320	-	44,320	42,386
Mercy	3,070	428	3,498	1,078
Ministries	292	-	292	166
Outreach events	432	-	432	637
Meetings	9,409	-	9,409	8,482
Training and development	924	-	924	380
Tithe gifts for others	1,620	-	1,620	6,633
	<u>60,067</u>	<u>428</u>	<u>60,495</u>	<u>59,762</u>
Support costs				
Administrative and operational costs	1,684	-	1,684	1,703
Governance costs				
Independent examinations of accounts	720	-	720	720
Total resources expended	<u>62,471</u>	<u>428</u>	<u>62,899</u>	<u>62,185</u>

WHITSTABLE COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

6. TAXATION

As a charity Whitstable Community Church is exempt from tax on income and gains falling within section 505 Of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. CREDITORS: Amounts Falling Due Within One Year

	31.8.23	31.8.22
	£	£
Trade creditors	911	889
Other creditors	720	-
Taxation and social security	371	1,415
	<u>2,002</u>	<u>2,304</u>

8. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	At 31.8.23
	£		£
Unrestricted funds			
General fund	59,232	9,717	68,949
Restricted funds			
Christmas hampers	454	(166)	288
Gifts for others	-	-	-
Mercy funds – external/stationery packs	57	-	57
Mercy funds – [REDACTED]	246	-	246
	<u>59,989</u>	<u>9,551</u>	<u>69,540</u>

WHITSTABLE COMMUNITY CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 August 2023**

8. MOVEMENT IN FUNDS – continued

Net movement in funds, included in the above are as follows:

	Income resources £	Resources expended	Transfer in funds	Movement in funds £
Unrestricted funds				
General fund	72,188	(62,471)	-	9,717
Restricted funds				
Christmas hampers	-	(166)	-	(166)
Gifts for others	262	(262)	-	-
Mercy funds – external/stationery packs	-	-	-	-
Mercy funds – [REDACTED]	-	-	-	-
	72,450	(62,899)	-	9,551

Christmas hampers: money given specifically for Christmas food gifts to contacts of the church in particular financial need.

Mercy funds – external/stationery packs: money given for random acts of kindness to individuals with no other contact with the church.

Mercy funds – [REDACTED] money given to provide practical support for a particular church member in need.

**CHARTERED ACCOUNTANTS' INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES
ON THE UNAUDITED FINANCIAL STATEMENTS OF
WHITSTABLE COMMUNITY CHURCH**

We report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our 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 our attention.

Basis of independent examiner's report

Our 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 charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hilary Adams Ltd
Chartered Accountants
158 High Street
Herne Bay
Kent
CT6 5NP

Date: