

# COMMUNITY FOR RECONCILIATION

England & Wales · Charity number 295113

## Details

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Other names	CFR FOOTPRINTS, CFR ROMANIA CONCERN, CFR UN-AFR-AID, CFR UN-AFR-AID (UNITED AFRICA AID)
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02041873</a>
Registered	1986-09-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Barnes Close Chadwich Manor Estate Chadwich Bromsgrove B61 0RA
Phone	01562 710231
Email	<a href="mailto:bookings@greenhouseatbarnesclose.org.uk">bookings@greenhouseatbarnesclose.org.uk</a>
Website	<a href="https://greenhouseatbarnesclose.org.uk/">https://greenhouseatbarnesclose.org.uk/</a>

## Activities

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**Objects:** TO ADVANCEMENT OF RELIGION AND THE RELIEF OF POVERTY BY ANY MEANS THAT ARE CHARITABLE.

**Activities:** An ecumenical network of members, working for the relief of poverty and the advancement of religion, in particular for peace & reconciliation. In partnership with others abroad it promotes projects and programmes and provides resources for them. It maintains a residential centre for training, conferences, retreats and visiting groups and also as a base for the overseas work.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

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- Bosnia And Herzegovina
- Burundi
- Croatia
- Kenya
- Romania
- Rwanda
- Serbia
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,873	£147,048	-	-
2023-12-31	£115,425	£136,688	-	-
2022-12-31	£139,134	£103,664	-	-
2021-12-31	£53,331	£123,360	-	-
2020-12-31	£103,696	£96,040	-	-

## Trustees

Name	Role	Appointed
<b>Rev Claire Elizabeth Turner</b>	Chair	2023-10-24
GEOFFREY JOHNSTON HOLT		2020-02-17
Marion Jane Kenyon		2022-10-12
Martin Philip Bull		2020-09-11
Michael Andrew Royal		2020-07-16
Theresa Harris		2020-09-11

**COMMUNITY FOR RECONCILIATION**

England & Wales - Charity number 295113

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# Accounts

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**Community for Reconciliation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2024**

# Community for Reconciliation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### Reference and administrative details

**Registered charity name** Community for Reconciliation

**Charity registration number** 295113

**Company registration number** 02041873

**Principal office and registered office** Barnes Close  
Chadwich Manor Estate  
Chadwich  
Bromsgrove  
B61 0RA

#### The trustees

Rev C E Turner  
T Harris  
M J Kenyon  
M P Bull  
G J Holt  
M A Royal

**Independent examiner** S Brown BA FCA  
33 Ludgate Hill  
Birmingham  
B3 1EH

#### Structure, governance and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill-based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Objectives and activities

The Community for Reconciliation exists for advancement of religion and the relief of poverty by any means which are charitable. Since its inception in 1986, the charity has been based in a building owned by Bournville Village Trust, on the edge of the Waseley Hills, now known as The Greenhouse at Barnes Close.

#### Achievements and performance

The programme remains varied and sees church groups and schools visiting alongside those who are seeking the peace and space of a few retreat days. The amount of programming we offer ourselves is also increasing, with midweek retreats and regular quiet days starting to attract a number of regular attendees. Our weekend bookings remain strong and we continue to work hard to develop our midweek offer.

# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2024

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We employ two paid staff, a Director and Operations Manager who work with a small but dedicated team of sessional workers and volunteers to ensure we offer both a warm, safe welcome alongside a unique programme.

2024 has seen CfR both seek new partnerships and nurture those which have existed for some time. These include the Methodist Church, Touch of Hope, and the Anabaptist Mennonite Network, all whose relationship with The Greenhouse is centred around peace making and reconciliation. Building on such partnerships and on our history, the Trustees have in 2024, been working with our team to clarify and strengthen our commitment to peace making and reconciliation. We look forward to where, and with whom this work will take us but over the last 12 months, we have articulated this vision in the following five key aims:

- To care for and make available this sacred space for all people who are seeking reconciliation, peace, and the flourishing of their communities.
- To care for and make available this sacred space for all people who are seeking reconciliation, peace, and the flourishing of their communities.
- With partners, Touch of Hope, to contribute to the healing of hurt caused by war in Croatia, Bosnia, Serbia, and Herzegovina.
- To provide an opportunity for rest, reflection, and renewal for local people.
- To establish a network of people and organisations who both benefit from and support our work and find themselves 'at home' with us.

2024 year has seen a steady increase in bookings with groups returning and new groups coming making reservations. This core activity has been augmented by the following key achievements:

- The upgrading of the building including re-roofing the 'Dove Loft,' a self-contained flat within the building; improving bedroom accommodation by repainting rooms and replacing carpets and curtains; improving bathroom facilities where needed.
- Development of a volunteer code of conduct and associated policies
- Delivery of off-site workshops on the theme of lament and an on-site day exploring loss.
- Monthly Soul Craft retreat days which have seen the emergence of a core group of attendees throughout the year.
- Delivery of a series of midweek retreats.
- Well-attended fundraising event attracting members of local churches to re-engage with The Greenhouse.
- Co-hosted a session on 'Eco-anxiety, rage, grief and sustaining hope' with 80 Christian Climate Action activists.
- Using lament material and practices to support one-to-one sessions.
- Retreat held for Church Estate Network leaders.

#### **Financial review**

We are very grateful to all that donate to the Community for Reconciliation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should on the grounds of prudence, be maintained at a level between 6 and 12 months of expenditure. This has not been possible over 2024 as we continue to invest to improve the property to make it both more sustainable and welcoming. Our aim is to restore our reserves to this level over the next years.

The trustees' annual report was approved on 11 August 2025 and signed on behalf of the board of trustees by:



.....  
Rev C E Turner  
Chair of Trustees

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# Community for Reconciliation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2024

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I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



.....  
S Brown BA FCA  
Independent Examiner  
Pinton Young  
Chartered Accountants  
33 Ludgate Hill  
Birmingham  
B3 1EH  
11 August 2025

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	61,799	3,873	65,672	23,293
Other trading activities	6	98,097	–	98,097	92,116
Investment income	7	84	20	104	16
<b>Total income</b>		<u>159,980</u>	<u>3,893</u>	<u>163,873</u>	<u>115,425</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	142,641	4,407	147,048	136,688
<b>Total expenditure</b>		<u>142,641</u>	<u>4,407</u>	<u>147,048</u>	<u>136,688</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>17,339</u>	<u>(514)</u>	<u>16,825</u>	<u>(21,263)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		107,068	12,140	119,208	140,471
Transfers		-	-	-	-
<b>Total funds carried forward</b>		<u>124,407</u>	<u>11,626</u>	<u>136,033</u>	<u>119,208</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	15	104,346	104,105
<b>Current assets</b>			
Debtors	16	5,250	6,632
Cash at bank and in hand		38,132	20,185
		<u>43,382</u>	<u>26,817</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>11,695</u>	<u>11,714</u>
<b>Net current assets</b>		<u>31,687</u>	<u>15,103</u>
<b>Total assets less current liabilities</b>		<u>136,033</u>	<u>119,208</u>
<b>Net assets</b>		<u>136,033</u>	<u>119,208</u>
<b>Funds of the charity</b>			
Restricted funds		11,626	12,140
Unrestricted funds		<u>124,407</u>	<u>107,068</u>
<b>Total charity funds</b>	18	<u>136,033</u>	<u>119,208</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11 August 2025, and are signed on behalf of the board by:



M Bull

The notes on pages 6 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Chadwich, Bromsgrove, B61 0RA.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of Community for Reconciliation. No cash flow statement has been presented for the company.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2% straight line
Plant and machinery	-	25% straight line
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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##### Debtors and creditors receivable/ payable within one year

Debtors are creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	61,799	3,873	65,672
<b>Grants</b>			
Grants receivable	—	—	—
	<u>61,799</u>	<u>3,873</u>	<u>65,672</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	12,867	3,036	15,903
<b>Grants</b>			
Grants receivable	—	7,390	7,390
	<u>12,867</u>	<u>10,426</u>	<u>23,293</u>

#### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	<u>98,097</u>	<u>98,097</u>	<u>92,116</u>	<u>92,116</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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#### 7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	84	20	104

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	4	12	16

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	117,979	4,407	122,386
Support costs	24,662	-	24,662
	<u>142,641</u>	<u>4,407</u>	<u>147,048</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	92,711	20,830	113,541
Support costs	23,086	61	23,147
	<u>115,797</u>	<u>20,891</u>	<u>136,688</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable activities	122,386	24,662	147,048	136,688

#### 10. Analysis of support costs

	Professional fees £	Depreciation £	Total 2024 £	Total 2023 £
Governance costs	14,166	10,496	24,662	23,490

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation of tangible fixed assets	10,496	10,959

#### 12. Independent examination fees

	<b>2024</b>	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	815	812

#### 13. Staff costs

The average head count of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	2023
	No.	No.
Number of staff	6	6

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 14. Trustee remuneration and expenses

There have been no payments to trustees or related parties, other than authorised expenses.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 15. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 January 2024	169,557	48,016	43,833	3,154	264,560
Additions	–	790	9,947	–	10,737
<b>At 31 December 2024</b>	<u>169,557</u>	<u>48,806</u>	<u>53,780</u>	<u>3,154</u>	<u>275,297</u>
<b>Depreciation</b>					
At 1 January 2024	103,249	29,161	24,953	3,092	160,455
Charge for the year	3,391	4,808	2,235	62	10,496
<b>At 31 December 2024</b>	<u>106,640</u>	<u>33,969</u>	<u>27,188</u>	<u>3,154</u>	<u>170,951</u>
<b>Carrying amount</b>					
<b>At 31 December 2024</b>	<u>62,917</u>	<u>14,837</u>	<u>26,592</u>	<u>-</u>	<u>104,346</u>
At 31 December 2023	<u>66,308</u>	<u>18,855</u>	<u>18,880</u>	<u>62</u>	<u>104,105</u>

Leasehold land and buildings (property) were purchased in February 1989 on a 99 year lease for £115,000. The total of the original cost of £115,000 was provided by Aylesbury Ecumenical Church (formerly Aylesbury United Reformed Church) £50,000, Fulham United Reformed Church £10,000, Webb Trust £25,000, and £30,000 from the charity.

#### 16. Debtors

	<b>2024</b> £	2023 £
Trade debtors	4,641	6,097
Prepayments and accrued income	609	535
	<u>5,250</u>	<u>6,632</u>

#### 17. Creditors: amounts falling due within one year

	<b>2024</b> £	2023 £
Trade creditors	1,140	1,140
Accruals and deferred income	9,927	9,710
Other creditors	628	864
	<u>11,695</u>	<u>11,714</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	2,963	159,980	(142,641)	(240)	20,062
Designated Fund	104,105	—	—	240	104,345
	<u>107,068</u>	<u>159,980</u>	<u>(142,641)</u>	<u>-</u>	<u>124,407</u>

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	12,185	104,987	(115,797)	1,588	2,963
Designated Fund	102,497	—	—	1,608	104,105
	<u>114,682</u>	<u>104,987</u>	<u>(115,797)</u>	<u>3,196</u>	<u>107,068</u>

##### Restricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund	12,140	3,873	(4,407)	-	11,626

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Fund	25,789	10,438	(20,891)	(3,196)	12,140

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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##### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	104,346	104,346
Current assets	31,756	31,756
Creditors less than 1 year	(11,695)	(11,695)
<b>Net assets</b>	<u>124,407</u>	<u>124,407</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	104,105	104,105
Current assets	14,677	14,677
Creditors less than 1 year	(11,714)	(11,714)
<b>Net assets</b>	<u>107,068</u>	<u>107,068</u>

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**COMMUNITY FOR RECONCILIATION**

England & Wales - Charity number 295113

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# Accounts

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**Community for Reconciliation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2023**

# Community for Reconciliation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### Reference and administrative details

**Registered charity name** Community for Reconciliation

**Charity registration number** 295113

**Company registration number** 02041873

**Principal office and registered office** Barnes Close  
Chadwich Manor Estate  
Chadwich  
Bromsgrove  
B61 0RA

#### The trustees

Rev C E Turner	M A Royal
T Harris	G J Holt
M J Kenyon	M P Bull

**Independent examiner** S Brown BA FCA  
33 Ludgate Hill  
Birmingham  
B3 1EH

#### Structure, governance and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill-based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Objectives and activities

The charity's objectives are the advancement of religion and the relief of poverty. In order to further these objectives, the charity operates a residential centre, Barnes Close (now known as 'The Greenhouse at Barnes Close'), where training, conferences, retreats, and other activities have taken place.

#### Achievements, performance and financial review

The Community for Reconciliation exists for advancement of religion and the relief of poverty by any means which are charitable. Since its inception in 1986, the charity has been based in a building owned by Bournville Village Trust, on the edge of the Waseley Hills, now known as The Greenhouse at Barnes Close.

The programme is varied; The Greenhouse welcomes church groups, hosts retreat days, works with schools as well as offering rooms for private hire through the year. We employ two paid staff, a Director and Operations Manager who work with a small but dedicated team of sessional workers and volunteers to keep activity at The Greenhouse running.

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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2023


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Our vision through 2023 continued to be one of rooted faith and flourishing communities and to this end, the trustees have overseen a programme of activity that has seen the emergence of relationships with new partners / groups and the re-emergence of some long-standing relationships with local groups and churches. Like any small, building-based organisation seeking to navigate a post-pandemic landscape, our financial situation remains fragile. The trustees remain committed to nurturing ongoing and new relationships with our users, partners, clients and supporters in order to both strengthen our financial position and expand our programme.

This year has seen a steady increase in bookings with groups returning and new groups coming making reservations. This core activity has been augmented by the following key achievements:

- A grant of £2,000 awarded by Middlemore Trust enabled us to continue our schools project of providing retreat days for St Michael's, an inner city Birmingham school.
- In collaboration with Frontier Youth Trust we partnered on a project called Prophetic Dreamers. This consisted of supporting a group of LGBTQ+ young people and their families to connect, gather, support each other and explore faith together
- The continuation of the Soul Craft monthly retreat day for people local to the area and Birmingham
- The continuation of the monthly Grounds Days for volunteers who enjoy spending a day outdoors together, working the land, participating in our rhythm of prayer and keeping the grounds safe and beautiful for guests
- Hosting and lead our first Encounter residential retreat for those interested in taking time out to explore and go deeper in faith.
- Hosting a second Summer Fun day which was well attended with partners, local people and those from further afield visiting The Greenhouse for the first time. A carnival atmosphere ensued which ended with outdoor worship
- The continuation of a rhythm of prayer during the week which is a source of inspiration, resilience and peace for staff, volunteers and guests
- The recruitment and employment of a part-time Operations Manager who has grown the capacity of the Greenhouse team to meet the needs of this growing organisation.
- The upgrading of the building itself. In particular, work has been done on the heating and plumbing system as well as the fire safety system ensuring statutory compliance.
- This exploration of our heritage in peace and reconciliation work. We are delighted that our Director has begun a peace and reconciliation programme called Journey of Hope which will enable us to take on learning from this sector and to build relationships with peace and reconciliation organisations across the UK.

The trustees' annual report was approved on 24 September 2024 and signed on behalf of the board of trustees by:



.....  
M P Bull  
Trustee

# Community for Reconciliation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2023

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I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



.....  
S Brown BA FCA  
Independent Examiner  
Pointon Young  
Chartered Accountants  
33 Ludgate Hill  
Birmingham  
B3 1EH

24 September 2024

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# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023	2022		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	12,867	10,426	23,293	84,133
Other trading activities	6	92,116	–	92,116	54,999
Investment income	7	4	12	16	2
<b>Total income</b>		<u>104,987</u>	<u>10,438</u>	<u>115,425</u>	<u>139,134</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>115,797</u>	<u>20,891</u>	<u>136,688</u>	<u>103,664</u>
<b>Total expenditure</b>		<u>115,797</u>	<u>20,891</u>	<u>136,688</u>	<u>103,664</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(10,810)</u>	<u>(10,453)</u>	<u>(21,263)</u>	<u>35,470</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		114,682	25,789	140,471	105,001
Transfers		3,196	(3,196)	-	-
<b>Total funds carried forward</b>		<u>107,068</u>	<u>12,140</u>	<u>119,208</u>	<u>140,471</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	104,105	102,497
<b>Current assets</b>			
Debtors	16	6,632	15,976
Cash at bank and in hand		20,185	37,580
		<u>26,817</u>	<u>53,556</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>11,714</u>	<u>15,582</u>
<b>Net current assets</b>		<u>15,103</u>	<u>37,974</u>
<b>Total assets less current liabilities</b>		<u>119,208</u>	<u>140,471</u>
<b>Net assets</b>		<u>119,208</u>	<u>140,471</u>
<b>Funds of the charity</b>			
Restricted funds		12,140	25,789
Unrestricted funds		<u>107,068</u>	<u>114,682</u>
<b>Total charity funds</b>	18	<u>119,208</u>	<u>140,471</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 September 2024 and are signed on behalf of the board by:



.....  
M P Bull

The notes on pages 6 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Chadwich, Bromsgrove, B61 0RA.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of Community for Reconciliation. No cash flow statement has been presented for the company.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2% straight line
Plant and machinery	-	25% straight line
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

## Debtors and creditors receivable/ payable within one year

Debtors are creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### 4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	12,867	3,036	15,903
<b>Grants</b>			
Grants receivable	–	7,390	7,390
	<u>12,867</u>	<u>10,426</u>	<u>23,293</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	70,510	6,413	76,923
<b>Grants</b>			
Grants receivable	–	7,210	7,210
	<u>70,510</u>	<u>13,623</u>	<u>84,133</u>

### 6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	<u>92,116</u>	<u>92,116</u>	<u>54,999</u>	<u>54,999</u>

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

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#### 7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	4	12	16

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bank interest receivable	2	–	2

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	92,711	20,830	113,541
Support costs	23,086	61	23,147
	<u>115,797</u>	<u>20,891</u>	<u>136,688</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	79,278	9,992	89,270
Support costs	14,313	81	14,394
	<u>93,591</u>	<u>10,073</u>	<u>103,664</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activities	<u>113,541</u>	<u>23,147</u>	<u>136,688</u>	<u>103,664</u>

#### 10. Analysis of support costs

	Professional fees £	Depreciation £	Total 2023 £	Total 2022 £
Governance costs	<u>12,531</u>	<u>10,959</u>	<u>23,490</u>	<u>5,868</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

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#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	<b>2023</b>	2022
	£	£
Depreciation of tangible fixed assets	<u>10,959</u>	<u>5,869</u>

#### 12. Independent examination fees

	<b>2023</b>	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>812</u>	<u>774</u>

#### 13. Staff costs

The average head count of employees during the year was 6 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	No.	No.
Number of staff	<u>6</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 14. Trustee remuneration and expenses

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

---

#### 15. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 January 2023	169,557	44,894	34,388	3,154	251,993
Additions	–	3,122	9,445	–	12,567
<b>At 31 December 2023</b>	<u>169,557</u>	<u>48,016</u>	<u>43,833</u>	<u>3,154</u>	<u>264,560</u>
<b>Depreciation</b>					
At 1 January 2023	99,858	23,574	23,478	2,586	149,496
Charge for the year	3,391	5,587	1,475	506	10,959
<b>At 31 December 2023</b>	<u>103,249</u>	<u>29,161</u>	<u>24,953</u>	<u>3,092</u>	<u>160,455</u>
<b>Carrying amount</b>					
<b>At 31 December 2023</b>	<u>66,308</u>	<u>18,855</u>	<u>18,880</u>	<u>62</u>	<u>104,105</u>
At 31 December 2022	<u>69,699</u>	<u>21,320</u>	<u>10,910</u>	<u>568</u>	<u>102,497</u>

Leasehold land and buildings (property) were purchased in February 1989 on a 99 year lease for £115,000. The total of the original cost of £115,000 was provided by Aylesbury Ecumenical Church (formerly Aylesbury United Reformed Church) £50,000, Fulham United Reformed Church £10,000, Webb Trust £25,000, and £30,000 from the charity.

#### 16. Debtors

	<b>2023</b> £	2022 £
Trade debtors	6,097	15,513
Prepayments and accrued income	535	463
	<u>6,632</u>	<u>15,976</u>

#### 17. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	1,140	1,140
Accruals and deferred income	9,710	13,592
Other creditors	864	850
	<u>11,714</u>	<u>15,582</u>

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

---

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	12,185	104,987	(115,797)	1,588	2,963
Designated Fund	102,497	–	–	1,608	104,105
	<u>114,682</u>	<u>104,987</u>	<u>(115,797)</u>	<u>3,196</u>	<u>107,068</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	(8,662)	125,511	(93,591)	(11,073)	12,185
Designated Fund	79,614	–	–	22,883	102,497
	<u>70,952</u>	<u>125,511</u>	<u>(93,591)</u>	<u>11,810</u>	<u>114,682</u>

##### Restricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Fund	<u>25,789</u>	<u>10,438</u>	<u>(20,891)</u>	<u>(3,196)</u>	<u>12,140</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Fund	<u>34,049</u>	<u>13,623</u>	<u>(10,073)</u>	<u>(11,810)</u>	<u>25,789</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2023

---

##### 19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	104,105	104,105
Current assets	14,677	26,817
Creditors less than 1 year	(11,714)	(11,714)
<b>Net assets</b>	<u>107,068</u>	<u>119,208</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	102,497	102,497
Current assets	27,767	53,556
Creditors less than 1 year	(15,582)	(15,582)
<b>Net assets</b>	<u>114,682</u>	<u>140,471</u>

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**COMMUNITY FOR RECONCILIATION**

England & Wales - Charity number 295113

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# Accounts

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COMPANY REGISTRATION NUMBER: 02041873  
CHARITY REGISTRATION NUMBER: 295113

**Community for Reconciliation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**POINTON YOUNG**  

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**CHARTERED ACCOUNTANTS**

# **Community for Reconciliation**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2022**

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Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report

Year ended 31 December 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

#### Reference and administrative details

**Registered charity name** Community for Reconciliation

**Charity registration number** 295113

**Company registration number** 02041873

**Principal office and registered office** Barnes Close  
Chadwich Manor Estate  
Bromsgrove  
Worcestershire  
B61 0RA

#### The trustees

Rev M A Royal  
Rev C E Turner  
G J Holt  
M P Bull  
Rev T Harris  
M J Kenyon

**Independent examiner** S Brown BA FCA

#### Structure, governance, and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill-based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Objectives and activities

The charity's objectives are the advancement of religion and the relief of poverty. In order to further these objectives, the charity operates a residential centre, Barnes Close (now known as 'The Greenhouse at Barnes Close'), where training, conferences, retreats, and other activities have taken place.

# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2022

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##### Achievements and performance

Our vision in this season is to be a place for rooted faith and flourishing communities. To this end, our focus this year has been firstly, upon increasing the usage of our space by groups and individuals for the purpose of faith and community development. Secondly, to continue to develop the building and operations so as to be fit for this purpose and, thirdly, to increase local connections with The Greenhouse.

This year has seen a steady increase of new and returning groups such as Change Makers, Transforming Lives for Good, Messy Church, and Agape, as well as charities, organisations, schools, theological colleges, and churches. It is humbling to see people encountering deepening faith and practical training and finding something of a home here. It is hopeful to see people returning to their communities with vision and expertise.

As our usage has grown, so has our team. It has been great to welcome a new housekeeper to the staff team, a new trustee to the board and a group of volunteers who are passionate about supporting the day-to-day running and vision.

For the first time, we have celebrated a summer open day and a winter outdoors nativity event in addition to our regular monthly retreat days and grounds-work days. All of which were experienced and enjoyed by a local people, most of whom have come to know about The Greenhouse for the first time this year.

Through this growing support for the vision and place of The Greenhouse and in anticipation for all that we hope to become, we were able to raise £18,000 and install two new boilers in December. Thus, ensuring a warm homely space for all and the continuation of our work through the winter months.

In addition to these, key achievements in 2022 include:

1. Investment in updating our fire safety systems.
2. The addition of a new kitchen in Cuthbert's Cave. In addition to the work in 2021 on Dove Loft this means that we are now able to hire out and use the building in three sections.
3. Taking the decision to stop hiring out yurts in the grounds to stabilise operations and have enough facilities for guests using the house. The alpacas have remained onsite enabling guests and local people continue to enjoy therapeutic experiences with them.
4. Increased popularity of our monthly retreat days which continue to include new and returning guests. A local minister had expressed the positive impact this has had on discipleship in her congregation.
5. With NSUL we have continued to host our Change Makers emerging leaders' programmes in 6-month cohorts.
6. Supported an inner-city Birmingham school to experience fortnightly retreat days during termtime. Feedback from the Headteacher includes, "Our children have either all suffered from adverse childhood experiences, or they live in a household that suffers from high levels of deprivation. The fortnightly retreat has honestly been a game-changer for us from the point of view of the social, emotional, and mental health support we provide our most vulnerable children and parents."
7. Co-hosting a well-attended day event on the theme of faith deconstruction.
8. Developed and continued a rhythm of midday prayer Monday to Friday for staff volunteers and guests and local visitors.

# Community for Reconciliation

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

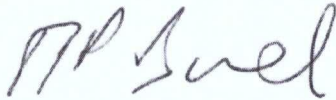
Year ended 31 December 2022

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## Financial review

We are very grateful to all that donate to the Community for Reconciliation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should on the grounds of prudence, be maintained at a level between 6 and 12 months of expenditure. This has not been possible over 2022 as we continue to recover from the serious impact the pandemic has had upon bookings and finances. Our aim is to restore our reserves to this level over the next years.

The trustees' annual report was approved on 25 August 2023 and signed on behalf of the board of trustees by:



M Bull  
Trustee

# Community for Reconciliation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2022

---

I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



S Brown BA FCA  
Independent Examiner  
Pointon Young  
33 Ludgate Hill  
Birmingham  
B3 1EH

25 August 2023

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# Community for Reconciliation

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	70,510	6,413	76,923	13,736
Charitable activities	6	54,999	7,210	62,209	39,593
Investment income	7	2	—	2	2
<b>Total income</b>		<u>125,511</u>	<u>13,623</u>	<u>139,134</u>	<u>53,331</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	93,591	10,073	103,664	123,360
<b>Total expenditure</b>		<u>93,591</u>	<u>10,073</u>	<u>103,664</u>	<u>123,360</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>31,920</u>	<u>3,550</u>	<u>35,470</u>	<u>(70,029)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		70,952	34,049	105,001	175,030
Transfer		11,810	(11,810)	—	—
<b>Total funds carried forward</b>	15	<u>114,682</u>	<u>25,789</u>	<u>140,471</u>	<u>105,001</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	102,497	79,614
<b>Current assets</b>			
Debtors	13	15,976	1,305
Cash at bank and in hand		37,580	42,505
		<u>53,556</u>	<u>43,810</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>15,582</u>	<u>18,423</u>
<b>Net current assets</b>		<u>37,974</u>	<u>25,387</u>
<b>Total assets less current liabilities</b>		<u>140,471</u>	<u>105,001</u>
<b>Net assets</b>		<u>140,471</u>	<u>105,001</u>
<b>Funds of the charity</b>			
Restricted funds		25,789	34,049
Unrestricted designated funds		102,497	79,614
Unrestricted funds		<u>12,185</u>	<u>(8,662)</u>
<b>Total charity funds</b>	15	<u>140,471</u>	<u>105,001</u>

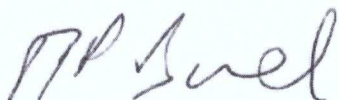
For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 August 2023, and are signed on behalf of the board by:



M Bull  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Bromsgrove, Worcestershire, B61 0RA.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Going concern

At the time of approving the financial statements, the Members Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Members Council continue to adopt the going concern basis of accounting in preparing the financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

---

#### 3. Accounting policies *(continued)*

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **Debtors and creditors receivable/ payable within one year**

Debtors are creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

---

#### 3. Accounting policies *(continued)*

##### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Members Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Collections are recognised when received by or on behalf of the charity. Income tax recoverable on gift aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due.

Rental income from the residential courses are recognised when the rental is due.

Dividends and interest are accounted for when receivable and tax recoverable, if any is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31 December.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

##### Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

##### Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### 4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations and legacies	70,510	6,413	76,923
	<u>70,510</u>	<u>6,413</u>	<u>76,923</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations and legacies	11,433	2,303	13,736
	<u>11,433</u>	<u>2,303</u>	<u>13,736</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	54,999	–	54,999
Grant income	–	7,210	7,210
	<u>54,999</u>	<u>7,210</u>	<u>62,209</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	39,593	–	39,593
Grant income	–	–	–
	<u>39,593</u>	<u>–</u>	<u>39,593</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Investments	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 December 2022

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activities	92,817	9,992	102,809
Support costs	774	81	855
	<u>93,591</u>	<u>10,073</u>	<u>103,664</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activities	102,557	96	102,653
Support costs	20,707	–	20,707
	<u>123,264</u>	<u>96</u>	<u>123,360</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable Activities	102,809	81	102,890	122,589
Governance costs	–	774	774	771
	<u>102,809</u>	<u>855</u>	<u>103,664</u>	<u>123,360</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Independent examiner fees	774	771
Depreciation of tangible fixed assets	<u>5,869</u>	<u>5,061</u>

#### 11. Staff costs

The average head count of employees during the year was 5 (2021: 4). The average number of employees during the year is analysed as follows:

	2022	2021
Wages and salaries	30,320	24,982
Number of staff	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 December 2022

#### 12. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 January 2022	169,557	24,702	25,828	3,154	223,241
Additions	–	20,192	8,560	–	28,752
<b>At 31 December 2022</b>	<u>169,557</u>	<u>44,894</u>	<u>34,388</u>	<u>3,154</u>	<u>251,993</u>
<b>Depreciation</b>					
At 1 January 2022	96,467	22,640	22,613	1,907	143,627
Charge for the year	3,391	934	865	679	5,869
<b>At 31 December 2022</b>	<u>99,858</u>	<u>23,574</u>	<u>23,478</u>	<u>2,586</u>	<u>149,496</u>
<b>Carrying amount</b>					
<b>At 31 December 2022</b>	<u>69,699</u>	<u>23,120</u>	<u>10,910</u>	<u>568</u>	<u>102,497</u>
At 31 December 2021	<u>73,090</u>	<u>2,062</u>	<u>3,215</u>	<u>1,247</u>	<u>79,614</u>

Leasehold land and buildings (property) were purchased in February 1989 on a 99 year lease for £115,000. The total of the original cost of £115,000 was provided by Aylesbury Ecumenical Church (formerly Aylesbury United Reformed Church) £50,000, Fulham United Reformed Church £10,000, Webb Trust £25,000, and £30,000 from the charity.

#### 13. Debtors

	2022 £	2021 £
Trade debtors	15,513	656
Prepayments and accrued income	463	649
	<u>15,976</u>	<u>1,305</u>

#### 14. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,140	1,140
Accruals and deferred income	13,592	17,178
Other creditors	850	105
	<u>15,582</u>	<u>18,423</u>

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Designated Fund	79,614	–	–	22,883	102,497
Unrestricted fund	(8,662)	125,511	(93,591)	(11,073)	12,185
	–	–	–	–	–
	<u>70,952</u>	<u>125,511</u>	<u>(93,591)</u>	<u>11,810</u>	<u>114,682</u>

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Designated Fund	83,725	–	–	(4,111)	79,614
Unrestricted fund	59,463	51,028	(123,264)	4,111	(8,662)
	–	–	–	–	–
	<u>143,188</u>	<u>51,028</u>	<u>(123,264)</u>	<u>–</u>	<u>70,952</u>

##### Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Restricted Fund	<u>34,049</u>	<u>13,623</u>	<u>(10,073)</u>	<u>(11,810)</u>	<u>25,789</u>

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Restricted Fund	<u>31,842</u>	<u>2,303</u>	<u>(96)</u>	<u>–</u>	<u>34,049</u>

# Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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## 16. Analysis of net assets between funds

	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	102,497
Net Current assets	25,789	37,974
<b>Net assets</b>	<u>25,789</u>	<u>140,471</u>

	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	79,614
Net Current assets	34,049	25,387
<b>Net assets</b>	<u>34,049</u>	<u>105,001</u>

**COMMUNITY FOR RECONCILIATION**

England & Wales - Charity number 295113

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# Accounts

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COMPANY REGISTRATION NUMBER: 02041873  
CHARITY REGISTRATION NUMBER: 295113

**Community for Reconciliation**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2021**

**POINTON YOUNG**  

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**CHARTERED ACCOUNTANTS**

# Community for Reconciliation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2021

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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report

Year ended 31 December 2021

---

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

#### Reference and administrative details

**Registered charity name** Community for Reconciliation

**Charity registration number** 295113

**Company registration number** 02041873

**Principal office and registered office** Barnes Close  
Chadwich Manor Estate  
Bromsgrove  
Worcestershire  
B61 0RA

#### The trustees

M A Royal  
C Turner  
G Holt  
M Bull  
T Harris

**Independent examiner** S Brown BA FCA

#### Structure, governance, and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up/

#### Objectives and activities

The charity's objectives are the advancement of religion and the relief of poverty. In order to further these objectives, the charity operates a residential centre, Barnes Close (now known as 'The Greenhouse at Barnes Close'), where training, conferences, retreats, and other activities have taken place.

# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2021

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##### Achievements and performance

The trees around Barnes Close are spectacular in Autumn. Diverse colours and lights can be distracting however, because what the many deciduous trees here are actually doing is preparing for less sunlight. By shedding their leaves and digging their roots deeper into the earth they focus on finding different sources of life-giving energy. There is a letting go and a transition; a getting ready for a new season.

In so many ways this is also true for the Community for Reconciliation (CfR). We could not rely on previous sources of energy in the ways we once could and so we now dig deeper to prepare for what is to come. Once again we have seen team changes at The Greenhouse at Barnes Close, particularly in relation to the management of the retreat centre. The Chavez family moving on being replaced by Helen Lawson and her family as she took up the role of Centre Retreat Manager in August 2021.

The relationship between CfR and the Newbiggin School for Urban Leadership CIC (NSUL) continued to grow in 2021. It was an opportunity to offer theological and training programmes that better engaged a new generation. 2021 also saw a change in leadership at The Greenhouse at Barnes Close. The Chavez family moved on and the organisation was able to appoint Helen Lawson as the new Retreat Centre Manager in the Summer of 2021. It was a great joy for us to hold a commissioning service at the Greenhouse at Barnes Close and welcome the Lawson family as the new resident family at The Cottage on the estate. The trustees also took the decision to focus on its work at the retreat centre and begin to wind down the overseas work of CfR. These overseas activities had included partnerships supporting CfR Footprints (in former Yugoslavia). Of course, the Pandemic continued to negatively affect the organisation through 2021 with rises in COVID-19 levels in the Autumn, coming into the Winter season.

When the new CfR team took over in February 2020 when Barnes Close was threatened with dereliction. However, in 2021 the trustees of CfR were able to continue to make considerable improvements to the physical fabric of the retreat centre.

1. We decided to not press ahead with the costly renovation and partial redevelopment suggested in our consultation with APEC architects. Instead, we renovated five of the rooms in the Dove Loft Area of the property so we could hire it out to smaller groups wanting to stay at the retreat centre. The flat roof in this area of the building required considerable work to be carried out and still requires ongoing attention. Improvements to the health and safety of the property were carried out to the boiler and electrics at the property, as well as fire regulation and health and safety requirements, having consulted with qualified trades people in these respective fields.

2. With NSUL we hosted a number of hybrid MA units on a hybrid basis with students being offered both online learning and also short term residential learning options.

3. With NSUL we continued to host our Change Makers emerging leaders programmes in 6-month cohorts.

4. We continued hosting Glamping (with 3 Yurts and Alpacas). The Yurts at Barnes Close have been especially enjoyed by families in the Summer season, who are also able to explore Waseley Hills Country Park which is adjacent to The Greenhouse at Barnes Close.

5. An important part of our renewed vision has been to continue to develop the library which now stretches across two rooms within Barnes Close. This has enabled us to host accredited leadership programmes in the areas of urban ministry, peace studies and social enterprise in partnership with various theological colleges including Nazarene Theological College, Moorlands College and Surgeons College in partnership with NSUL.

# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report *(continued)*

#### Year ended 31 December 2021

---

6. It was great to see The Greenhouse at Barnes Close host summer activities for children from communities in north Birmingham, ably run by Newbiggin Community Trust.

7. We have had great help from Martin Bull our treasurer and trustee in terms of our accounts and financial oversight which have been particularly important through the financial challenge of the COVID-19 Pandemic period.

8. We re-engaged our own supporters and fundraised. A CfR News Update went out to the existing supporter base and potential new donors.

#### Financial review

We are very grateful to all that donate to the Community for Reconciliation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should on the grounds of prudence, be maintained at a level between 6 and 12 months of expenditure. This has not been possible over 2021 with the Pandemic continuing to seriously impacting the charities finances. Our aim is to restore our reserves to this level over the next years.

The trustees' annual report was approved on 30 September 2022 and signed on behalf of the board of trustees by:



M Bull  
Trustee

# Community for Reconciliation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2021

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I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

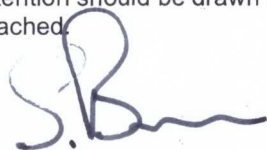
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



S Brown BA FCA  
Independent Examiner  
Pointon Young  
33 Ludgate Hill  
Birmingham  
B3 1EH

30 September 2022

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# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	11,433	2,303	13,736	12,696
Charitable activities	6	39,593	–	39,593	90,983
Investment income	7	2	–	2	17
<b>Total income</b>		<u>51,028</u>	<u>2,303</u>	<u>53,331</u>	<u>103,696</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>123,264</u>	<u>96</u>	<u>123,360</u>	<u>96,040</u>
<b>Total expenditure</b>		<u>123,264</u>	<u>96</u>	<u>123,360</u>	<u>96,040</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(72,236)</u>	<u>2,207</u>	<u>(70,029)</u>	<u>7,656</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>143,188</u>	<u>31,842</u>	<u>175,030</u>	<u>167,374</u>
<b>Total funds carried forward</b>		<u>70,952</u>	<u>34,049</u>	<u>105,001</u>	<u>175,030</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	12	79,614	83,725
<b>Current assets</b>			
Debtors	13	1,305	1,163
Cash at bank and in hand		<u>42,505</u>	<u>95,931</u>
		43,810	97,094
<b>Creditors: amounts falling due within one year</b>	14	<u>18,423</u>	<u>5,789</u>
<b>Net current assets</b>		<u>25,387</u>	<u>91,305</u>
<b>Total assets less current liabilities</b>		<u>105,001</u>	<u>175,030</u>
<b>Net assets</b>		<u>105,001</u>	<u>175,030</u>
<b>Funds of the charity</b>			
Restricted funds		34,049	31,842
Unrestricted designated funds		79,614	83,725
Unrestricted funds		<u>(8,662)</u>	<u>59,463</u>
<b>Total charity funds</b>	15	<u>105,001</u>	<u>175,030</u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2022, and are signed on behalf of the board by:



M Bull  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2021

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Bromsgrove, Worcestershire, B61 0RA.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Going concern

At the time of approving the financial statements, the Members Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Members Council continue to adopt the going concern basis of accounting in preparing the financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

---

#### 3. Accounting policies *(continued)*

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

---

#### 3. Accounting policies *(continued)*

##### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Members Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Collections are recognised when received by or on behalf of the charity. Income tax recoverable on gift aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due

Rental income from the residential courses are recognised when the rental is due.

Dividends and interest are accounted for when receivable and tax recoverable, if any is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31 December

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

##### Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

##### Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

#### 4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

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##### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations and legacies	<u>11,433</u>	<u>2,303</u>	<u>13,736</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations and legacies	<u>10,016</u>	<u>2,680</u>	<u>12,696</u>

##### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	39,593	–	39,593
Grant income	–	–	–
	<u>39,593</u>	<u>–</u>	<u>39,593</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	5,983	–	5,983
Grant income	50,000	35,000	85,000
	<u>55,983</u>	<u>35,000</u>	<u>90,983</u>

##### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Investments	<u>2</u>	<u>2</u>	<u>17</u>	<u>17</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year ended 31 December 2021

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activities	102,557	96	102,653
Support costs	20,707	–	20,707
	<u>123,264</u>	<u>96</u>	<u>123,360</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable Activities	80,680	5,496	86,176
Support costs	9,864	–	9,864
	<u>90,544</u>	<u>5,496</u>	<u>96,040</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable Activities	102,653	19,936	122,589	94,946
Governance costs	–	771	771	1,094
	<u>102,653</u>	<u>20,707</u>	<u>123,360</u>	<u>96,040</u>

#### 10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Independent examiner fees	771	1,094
Depreciation of tangible fixed assets	<u>5,061</u>	<u>3,990</u>

#### 11. Staff costs

The average head count of employees during the year was 4 (2020: 1). The average number of employees during the year is analysed as follows:

	2021	2020
Wages and salaries	24,982	7,583
Number of staff	<u>4</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

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#### 12. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 January 2021	169,557	24,702	25,828	2,204	222,291
Additions	–	–	–	950	950
<b>At 31 December 2021</b>	<u>169,557</u>	<u>24,702</u>	<u>25,828</u>	<u>3,154</u>	<u>223,241</u>
<b>Depreciation</b>					
At 1 January 2021	93,076	21,953	22,256	1,281	138,566
Charge for the year	3,391	687	357	626	5,061
<b>At 31 December 2021</b>	<u>96,467</u>	<u>22,640</u>	<u>22,613</u>	<u>1,907</u>	<u>143,627</u>
<b>Carrying amount</b>					
<b>At 31 December 2021</b>	<u>73,090</u>	<u>2,062</u>	<u>3,215</u>	<u>1,247</u>	<u>79,614</u>
At 31 December 2020	<u>76,481</u>	<u>2,749</u>	<u>3,572</u>	<u>923</u>	<u>83,725</u>

#### 13. Debtors

	2021 £	2020 £
Trade debtors	656	656
Prepayments and accrued income	649	507
	<u>1,305</u>	<u>1,163</u>

#### 14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,140	3,425
Accruals and deferred income	17,178	1,359
Other creditors	105	1,005
	<u>18,423</u>	<u>5,789</u>

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# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2021

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Designated Fund	83,725	–	–	(4,111)	79,614
Unrestricted fund	59,463	51,028	(123,264)	4,111	(8,662)
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
	<u>143,188</u>	<u>51,028</u>	<u>(123,264)</u>	<u>–</u>	<u>70,952</u>

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Designated Fund	79,767	–	–	3,958	83,725
Unrestricted fund	8,809	66,016	(90,544)	75,182	59,463
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
	<u>88,576</u>	<u>66,016</u>	<u>(90,544)</u>	<u>79,140</u>	<u>143,188</u>

##### Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Restricted Fund	31,842	2,303	(96)	–	34,049

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Restricted Fund	78,798	37,680	(5,496)	(79,140)	31,842

## Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

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### 16. Analysis of net assets between funds

	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	79,614
Net Current assets	34,049	25,387
<b>Net assets</b>	<u>34,049</u>	<u>105,001</u>

	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	83,725
Net Current assets	31,842	91,305
<b>Net assets</b>	<u>31,842</u>	<u>175,030</u>

**COMMUNITY FOR RECONCILIATION**

England & Wales - Charity number 295113

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# Accounts

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COMPANY REGISTRATION NUMBER: 02041873  
CHARITY REGISTRATION NUMBER: 295113

**Community for Reconciliation  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 December 2020**

# **Community for Reconciliation**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 December 2020**

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# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### Reference and administrative details

**Registered charity name** Community for Reconciliation

**Charity registration number** 295113

**Company registration number** 02041873

**Principal office and registered office** Barnes Close  
Chadwich Manor Estate  
Bromsgrove  
Worcestershire  
B61 0RA

#### The trustees

Bishop M A Royal  
Rev C E Turner  
G J Holt  
M P Bull  
Rev T Harris  
Rev A Barker

**Independent examiner** S Brown BA FCA

#### Structure, governance, and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill-based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Objectives and activities

The charity's objectives are the advancement of religion and the relief of poverty. In order to further these objectives, the charity operates a residential centre, Barnes Close (now known as 'The Greenhouse at Barnes Close'), where training, conferences, retreats, and other activities have taken place.

# Community for Reconciliation

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

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#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

The trees around Barnes Close are spectacular in Autumn. Diverse colours and lights can be distracting however, because what the many deciduous trees here are actually doing is preparing for less sunlight. By shedding their leaves and digging their roots deeper into the earth they focus on finding different sources of life-giving energy. There is a letting go and a transition; a getting ready for a new season.

In so many ways this is also true for the Community for Reconciliation (CfR). We could not rely on previous sources of energy in the ways we once could and so we now dig deeper to prepare for what is to come. This is especially true with our new team and identity. There are lots of new colours, changes, and transitions, but what we are really trying to do is dig the roots deeper into why CfR was planted and to prepare that gift for a new generation. Because of Covid we have had some extended time thinking, discussing, praying, and working. We felt led to simplify our focus and identity.

17th October 2020 was a special occasion for us. We met Revs John and Joan Johansen-Berg and their daughter Heidi at Barnes Close. These inspirational United Reformed Church Minister's founded CfR in 1986 as a small residential community here. They had a vision to better train, resource, and network those seeking peace between God, people, and the earth through Jesus. John said, 'I knew right from our first visit that this was the right place to do this from. Over the years the CfR network spread across the UK and international partnerships for peace and reconciliation were developed.

It was inspirational to hear first-hand stories of those early CfR days. The encouragement and blessing of the Johansen-burgs for our new team, new name ('The Greenhouse at Barnes Close') and the next season of life based here was especially appreciated too. They understood, like few others, the huge challenges we face to make this venture work. It was so wonderful too to have them open in person the 'Johansen-Burg Library' named in their honour, based in John's old study. The joy it brought to their faces brought joy to us too. I am so grateful for all who made this day possible. We are now ready for emerging leaders to learn and engage in new ways for the decades ahead.

How did we get here? CfR began with the Johansen-burgs in 1986, but by the late 2010s the CfR network grew older and smaller and some international partnerships began transitioning out of CfR. Reluctantly the Barnes Close retreat centre was put on the market and closed its doors.

## Community for Reconciliation

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2020

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However, in 2019 discussions between CfR and the Newbiggin School for Urban Leadership CIC (NSUL) grew to partner together offering fresh leadership, resources and programmes that could better engage a new generation. A common vision emerged 'to grow leaders and communities into fullness of life' and started formally in February 2020. By the end of 2020 CfR had renewed Barnes Close to be safe and useable and a new, dynamic, and diverse team with our Trustees chaired by Bishop Mike Royal and led by volunteer Co-CEOs Rev Dave Mann and myself, and our live-in Wardens are the Chavez family.

The overseas work of CfR needed to be reformed too. Over the last two decades there had been partnerships supporting peace and reconciliation with CfR East Africa, CfR Romania and CfR Footprints (former Yugoslavia). With the change of focus only CfR Footprints remained, and this work struggled to move forward due to the pandemic.

#### The Greenhouse at Barnes Close

The new CfR team took over in February 2020 when Barnes Close was threatened with dereliction and Covid-19 lockdown in March forced us to face some very real challenges to our plans by the next month. Initial voluntary work parties, for example, could not get to Barnes Close to do the needed renovations to quickly address the 'Dereliction Report'. Neither could we relaunch 'The Greenhouse at Barnes Close' and our fresh vision on 14th May with Tony Campolo and Shane Claiborne to raise our profile. Significantly too, Covid 19 has meant none of the planned income from accommodation bookings, trust/foundations and even accredited courses could come in.

We needed to stop, pray, pivot, and make some tough decisions just to keep our dreams alive. As you can see below, thanks to the new team and Trustees, some innovative ways forward were found.

We concentrated on things that we could do something about. These included:

1. We delayed inside building renovations but begun a consultation with APEC architects. The cottage on site was fully refurbished and the wardens moved in. The outside of Barnes Close completed and we had a positive initial Saville's inspection by late June. The inside has been cleaned up and is safe to use, but not fully renovated yet. John Harrison from NCT has been important in basic fix ups including Wi-Fi, electricals, plumbing, etc. Michelle gathered a list for some basic immediate needs (dishwasher, washing machine, matrices, etc). An initial group met with Naomi Fisher from APEC architect on Zoom, and she was willing to delay repayment as she leads a consultation with end users and team, planning how best to use and renovate the inside of the building. A digital plan was made. With that plan we hoped to go back to All Churches Trust and apply for a construction grant.
2. With NSUL we hosted our first 4 NTC MA units online (and can offer the Greenhouse as 'free' accommodation safely under government guidelines). We started 10th July with our first unit 'Engaging Communities' with fifteen students coming from East Ham, Birmingham, Bristol, Exeter, Frankfurt and Cameroon connected together with inspiring insights on engaging communities by Brian McLaren, Sally Mann and Andre Van. <http://urbanleadership.org.uk/ma-leadership-programmes/>
3. With NSUL we hosted our Change Makers emerging leaders programmes in 6-month cohorts. The first programme started with a week-end retreat October 2020. <http://urbanleadership.org.uk/emerging-leadership-programmes/>
4. We hosted Glamping (with 3 Yurts and Alpacas). We are still limited with accommodation options in the main building, but we now have three Yurts at Barnes Close for glamping! This has been allowed since the 5th July and has been especially enjoyed by families. Why not book a night in one of our Yurts and walk our Alpacas up into the Waseley Hills too? <https://alpacaglamping.co.uk/>

## Community for Reconciliation

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2020

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5. We hosted partner retreats and activities at 'Greenhouse at Barnes Close'. We have especially joined with Newbigin Community Trust from Winson Green to help us get things moving again and Anji can give a report about day visits, Forest school, football pitch renovation, John H's help. We also have a special price, for example, for CfR members for up to twenty people, per night, self-catered (£450) and catered (£550) to encourage bookings for later in the year and next.

6. We started our Johannes-burg library. An important part of our renewed vision is to have a library that can enable The Green House at Barnes Close to be registered as a Learning Centre with the University of Manchester to host accredited leadership programmes in the areas of eco-theology, urban ministry, peace studies and social enterprise. Named in honour of the inspirational founders of CfR, we hope this library will inform, inspire, and engage leaders for generations to come. Ali Collier is an interior designer and helped us develop the themes. The library was fully operational by October 2020.

7. We needed to beef up our financial management. We have had great help from our accountant Steve, Geoff our treasurer and Lianne (now NCT Finance Manager) with Michelle (our Warden) to evaluate and set-up CfR Greenhouse finances, but it has been much more complex than we thought to both untangle old and insert the new. We prayed for a voluntary Finance person and Martin Bull, from Knowles Parish Church who is a finances and systems became treasurer and trustee.

8. We piloted a small Forest School (through Newbigin Community Trust) and are looking to see if we can see Forrest Church at Barnes Close. We can engage local and inner-city communities around the UK and are setting up an outdoor Chapel and learning space at the back of the property by the spring stream.

9. We re-engaged our own supporters and fundraised. A CfR News Update went out to the existing supporter base and potential new donors. Naomi Bennet has been putting together and submitting various bids.

#### Financial review

We are very grateful to all that donate to the Community for Reconciliation.

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should on the grounds of prudence, be maintained at a level between 6 and 12 months of expenditure. The trustees consider that reserves at this level would ensure that, even in the event of a significant drop in funding, they would be able to continue the charity's current activities and meet obligations on staffing and buildings, whilst also considering ways in which additional funds could be raised.

The trustees' annual report and the strategic report were approved on 30 December 2021 and signed on behalf of the board of trustees by:



M P Bull  
Trustee

# Community for Reconciliation

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2020

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I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2020.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

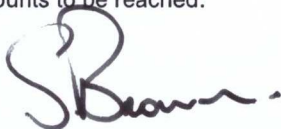
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



S Brown BA FCA (Independent Examiner)  
Pointon Young  
33 Ludgate Hill  
Birmingham  
B3 1EH  
30 December 2021

## Community for Reconciliation

### Company Limited by Guarantee

#### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	10,016	2,680	12,696	31,476
Charitable activities	6	55,983	35,000	90,983	18,157
Interest income	7	17	–	17	32
<b>Total income</b>		<u>66,016</u>	<u>37,680</u>	<u>103,696</u>	<u>49,665</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	90,544	5,496	96,040	64,147
<b>Total expenditure</b>		<u>90,544</u>	<u>5,496</u>	<u>96,040</u>	<u>64,147</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(24,528)</u>	<u>32,184</u>	<u>7,656</u>	<u>(14,482)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		88,576	78,798	167,374	181,856
Transfer		79,140	(79,140)	-	-
<b>Total funds carried forward</b>		<u>143,188</u>	<u>31,842</u>	<u>175,030</u>	<u>167,374</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	12	83,725	81,703
<b>Current assets</b>			
Debtors	13	1,163	5,813
Cash at bank and in hand		95,931	82,990
		<u>97,094</u>	<u>88,803</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>5,789</u>	<u>3,132</u>
<b>Net current assets</b>		<u>91,305</u>	<u>85,671</u>
<b>Total assets less current liabilities</b>		<u>175,030</u>	<u>167,374</u>
<b>Net assets</b>		<u>175,030</u>	<u>167,374</u>
<b>Funds of the charity</b>			
Restricted funds		31,842	78,798
Unrestricted designated funds		83,725	79,767
Unrestricted funds		<u>59,463</u>	<u>8,809</u>
<b>Total charity funds</b>	15	<u>175,030</u>	<u>167,374</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 30 December 2021, and are signed on behalf of the board by:



M P Bull  
Trustee

The notes on pages 8 to 16 form part of these financial statements.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2020

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Bromsgrove, Worcestershire, B61 0RA.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

#### 3. Accounting policies

##### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Going concern

At the time of approving the financial statements, the Members Council have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Members Council continue to adopt the going concern basis of accounting in preparing the financial statements.

## Community for Reconciliation

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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#### 3. Accounting policies *(continued)*

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### **Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### **Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

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#### 3. Accounting policies *(continued)*

##### **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Members Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that the income will be received.

Collections are recognised when received by or on behalf of the charity. Income tax recoverable on gift aid donations is recognised when the income is recognised. Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due.

Rental income from the residential courses are recognised when the rental is due.

Dividends and interest are accounted for when receivable and tax recoverable, if any is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments on 31 December

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Community for Reconciliation

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

##### Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any)

##### Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

#### 4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations and legacies	<u>10,016</u>	<u>2,680</u>	<u>12,696</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations and legacies	<u>13,991</u>	<u>17,485</u>	<u>31,476</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	5,983	–	5,983
Grant income	<u>50,000</u>	<u>35,000</u>	<u>85,000</u>
	<u>55,983</u>	<u>35,000</u>	<u>90,983</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	18,157	–	18,157
Grant income	<u>–</u>	<u>–</u>	<u>–</u>
	<u>18,157</u>	<u>–</u>	<u>18,157</u>

#### 7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Interest income	<u>17</u>	<u>–</u>	<u>17</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Interest income	<u>30</u>	<u>2</u>	<u>32</u>

# Community for Reconciliation

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable activities	80,680	5,496	86,176
Support costs	9,864	–	9,864
	<u>90,544</u>	<u>5,496</u>	<u>96,040</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Charitable activities	42,403	12,145	54,548
Support costs	9,599	–	9,599
	<u>52,002</u>	<u>12,145</u>	<u>64,147</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Charitable activities	86,176	–	86,176	54,548
Governance costs	–	9,864	9,864	9,599
	<u>86,176</u>	<u>9,864</u>	<u>96,040</u>	<u>64,147</u>

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	3,990	3,672
Independent examiner fees	<u>1,094</u>	<u>3,600</u>

#### 11. Staff costs

The average head count of employees during the year was 1 (2019: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 £	2019 £
Wages and salaries	7,583	–
Number of staff	<u>1</u>	<u>–</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

## Community for Reconciliation

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

#### 12. Tangible fixed assets

	Leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>					
At 1 January 2020	169,557	22,102	23,523	1,097	216,279
Additions	–	2,600	2,305	1,107	6,012
<b>At 31 December 2020</b>	<u>169,557</u>	<u>24,702</u>	<u>25,828</u>	<u>2,204</u>	<u>222,291</u>
<b>Depreciation</b>					
At 1 January 2020	89,685	21,760	22,034	1,097	134,576
Charge for the year	3,391	193	222	184	3,990
<b>At 31 December 2020</b>	<u>93,076</u>	<u>21,953</u>	<u>22,256</u>	<u>1,281</u>	<u>138,566</u>
<b>Carrying amount</b>					
<b>At 31 December 2020</b>	<u>76,481</u>	<u>2,749</u>	<u>3,572</u>	<u>923</u>	<u>83,725</u>
At 31 December 2019	<u>79,872</u>	<u>342</u>	<u>1,489</u>	<u>–</u>	<u>81,703</u>

Leasehold land and buildings were purchased in February 1989 on a 99-year lease for £115,000

The total of the original cost of £115,000 was provided by Aylesbury United Reformed Church £50,000, Fulham United Reformed Church £10,000, Webb Trust £25,000 and from the charity £30,000. In 2006 the Webb Trust covenanted by gift their share of £25,000 to the charity. Aylesbury United Reformed Church is now known as Aylesbury Ecumenical Church. In 2011 the Fulham United Reformed Church gifted their £10,000 to the charity. Improvements to the property capitalised to date amount to £139,557, leaving the total historical cost of £169,557 as stated above.

#### 13. Debtors

	2020 £	2019 £
Trade debtors	656	4,470
Prepayments and accrued income	507	1,343
	<u>1,163</u>	<u>5,813</u>

#### 14. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,425	11
Accruals and deferred income	1,359	3,121
Other creditors	1,005	–
	<u>5,789</u>	<u>3,132</u>

## Community for Reconciliation

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2020

##### 15. Analysis of charitable funds

###### Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Designated Fund	79,767	–	–	3,958	83,725
Unrestricted fund	8,809	66,016	(90,544)	75,182	59,463
	<u>88,576</u>	<u>66,016</u>	<u>(90,544)</u>	<u>79,140</u>	<u>143,188</u>

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Designated Fund	80,443	29	(705)	–	79,767
Unrestricted fund	27,957	32,149	(51,297)	–	8,809
	<u>108,400</u>	<u>32,178</u>	<u>(52,002)</u>	<u>–</u>	<u>88,576</u>

###### Restricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
Restricted Fund	<u>78,798</u>	<u>37,680</u>	<u>(5,496)</u>	<u>(79,140)</u>	<u>31,842</u>

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
Restricted Fund	<u>73,456</u>	<u>17,487</u>	<u>(12,145)</u>	<u>–</u>	<u>78,798</u>

## Community for Reconciliation

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

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#### 16. Analysis of net assets between funds

	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	—	83,725
Net Current assets	31,842	91,305
<b>Net assets</b>	<u>31,842</u>	<u>175,030</u>

	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	-	81,703
Net Current assets	78,798	85,671
<b>Net assets</b>	<u>78,798</u>	<u>167,374</u>

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