

# THE CLITHEROE COMMUNITY CHURCH TRUST

England & Wales · Charity number 701869

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1989-08-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Clitheroe Community Church  
Millthorne Avenue  
Clitheroe  
BB7 2LE

**Phone** 01200444148

**Email** [info@clitheroecommunitychurch.co.uk](mailto:info@clitheroecommunitychurch.co.uk)

**Website** [www.clitheroecommunitychurch.co.uk](http://www.clitheroecommunitychurch.co.uk)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH CONSISTENT WITH THE STATEMENT OF FAITH SET FORTH IN THE SECOND SCHEDULE HERETO AND IN PARTICULAR BY THE PROVISION AND MAINTENANCE OF A CHURCH AT CLITHEROE AFORESAID FOR PUBLIC WORSHIP.

**Activities:** The Trust continues to further the objective stated in its Declaration of Trust, namely the advancement of the Christian Faith, in particular by the maintenance of a church based in Clitheroe. The church works towards the following aims: to worship and pray, to be bible-based, to love and enable one another, to serve and reach out.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£96,326	£92,748	-	-
2024-01-31	£88,857	£88,014	-	-
2023-01-31	£74,856	£90,135	-	-
2022-01-31	£72,509	£79,187	-	-
2021-01-31	£73,314	£78,614	-	-

## Trustees

Name	Role	Appointed
ANDREW ROBERT HARRY PIERCY		
GILLIAN WHITFIELD		
Paul Cowen		2021-07-12
RICHARD JAMES DOUGLAS		

**THE CLITHEROE COMMUNITY CHURCH TRUST**

England & Wales - Charity number 701869

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# Accounts

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Clitheroe  
**Community  
Church**

Centred in CHRIST  
Connected in  
RELATIONSHIP  
CALLED TO Community  
Challenged to GROW

# OUR PURPOSE

The charitable purpose of the Clitheroe Community Church Trust is the **advancement of the Christian Faith, in particular by the provision and maintenance of a church in Clitheroe for public worship.** A variety of activities have helped the church to achieve its purpose over the year for the benefit of members, the local community, and others in the UK and abroad.

In planning these activities, the Charity Commission's guidance on public benefit has been taken into account.

We believe that advancing the Christian faith is of benefit to individuals and to society as a whole by providing facilities for public worship, pastoral care and spiritual development, and by promoting Christian values and service by church members in and to their communities.

## ACTIVITIES and ACHIEVEMENTS

CCC is stepping up in prayer, and began the year with a week of prayer and fasting. **The aim was to make prayer as accessible as possible for everyone,** and this continued over the year:

- 'First Tuesday', including creative prayer stations, worship and spiritual gifts;
- Sunday intercession led by a varied team;
- online prayer updates for specific needs;
- bringing prayer before the Sunday meeting into the main hall has enabled more people to join in;
- joining 24/7 Prayer initiatives at Turret House and Pray 4 Lancashire.



**Accessibility of Sunday meetings, especially for young families,** has been developed over the year, initially by introducing a Toddler Zone, giving pre-school families the choice to participate in the whole meeting or to use the live stream in the crèche area.

Seasonal specials provided a family-friendly format to engage children but also something for adults to think about. These included Easter, a harvest service and lunch, and a Christingle service. They also combined with social action to support a local emergency food pantry.



The weekly CCC Kids' group has continued to provide Bible-based teaching and fun for 5s to 11s.

We've continued with our **community outreaches to meet local needs**.

- Warm Welcome: a social space with a free lunch, Wi-Fi, etc.
- Holiday Fun: free activities and lunch for local families who may struggle more when schools are closed.
- The Ark toddler group: a place for local families with young children to access play and activities, and to develop a network of relationships.

At all three, guests can access practical, pastoral and spiritual support. Information points around the centre provide Christian booklets alongside help leaflets from other local support organisations. These are well used.

As a result of interest from guests at these community groups and events, an **Alpha** course ran in spring 2024.

We continued to participate in **joint 'Love Clitheroe' outreach** with other churches. Alongside Warm Welcome and Holiday Fun, this included a Carols at the Castle and a town barbecue, which engage with large numbers of local people.

**'Insight' sessions** have been introduced this year to help people new to CCC to get to know how we function as the body of Christ and how they can take part.

A variety of **small groups** have provided opportunities for building relationships, prayer ministry and help with putting the Bible into practice. These include weekly Life groups, groups specifically for women and ad hoc young adults' events.

The **worship team** have met for regular

practices and for a workshop with both the band and tech team.

**The core leaders team** has taken part in regional events provided by Assemblies of God. All those in a leadership role have the opportunity for regular reviews with one of the elders to receive support pastorally and in ministry development. The pastor heads up a hub providing networking and support for local church senior leaders.

In addition to church groups and events, **our facilities have been used** for local community groups, NHS training, diabetes prevention courses, jobseekers' support, nursery presentations and as a polling station. They also provide a low-cost children's party option for local families. In special cases of need which provide benefit to the local community, we've given free use of the centre.

The trustees wish to place on record their thanks to the many volunteers who enable the ongoing work of the church and service to the community. It is not possible to quantify the value of this public benefit provided.



Families supported an emergency food pantry at our special harvest Sunday

# Managing RISK

The trustees are aware of potential risks to staff, volunteers, members and visitors, and to the organisation as a whole. They have put in place measures to manage these risks, which include the following.

- The condition of buildings and equipment is kept under review. A refurbishment programme has continued over the financial year.
- All boilers are professionally serviced annually and a Gas Safe certificate obtained.
- Regular inspections of portable appliances and electrical installations take place. In October 2024, a full Electrical Installations Condition Report took place along with work to comply with updated regulations.
- The fire safety installations and equipment are regularly inspected. Most emergency lights and all fire blankets and extinguishers were replaced in 2024.
- Annual reviews completed of the fire safety risk assessment and financial controls.
- The church operates a safeguarding policy, which is reviewed annually.
- All children's/youth workers, trustees and elders have Enhanced Disclosures from the Disclosure and Barring Service, updated every three years. They receive safeguarding training and a copy of our safeguarding policy.
- Food safety training is provided for those preparing/serving food or refreshments.
- Data protection and security procedures are in place, and privacy information is communicated on our website.
- A new risk assessment was undertaken regarding terror attacks.
- Other policies and procedures have been introduced, reviewed and updated as appropriate. Copies are made available on the church Google Drive and the literature stand.
- The church holds public/employer's liability Insurance and copyright licences.
- Anti-virus protection and backups are in place for church computer equipment.

# Finance REVIEW

The annual accounts show the finances for the year. The trustees are satisfied that they are sound and were prepared in accordance with the relevant regulations and guidance. Expense Plus has been fully implemented for accounting records over the year, which has streamlined processes and supported good financial controls.

## INCOME AND EXPENDITURE

Income has increased by 8.4% on last year, and is largely derived from free-will giving, mostly from church members. Tax refunds via the Gift Aid scheme supplement this, and Government grants have supported our Warm Welcome and Holiday Fun community provision. Room hire payments contribute towards running costs and building refurbishment. Although expenditure has also risen, this was only by 5.3%.

The trustees work closely with the elders to establish spending priorities. Quarterly and ad hoc board meetings, aided by treasurer's reports, allow the trustees regularly to make judgements relating to available funds and the appropriate allocation of those funds. We ensure that at least 10% of our income goes to support other ministries who have similar aims, alongside using funds for the relief of poverty and special needs.

In addition to our regular support, there were special donations to support the work of SportsReach, the local Salvation Army emergency food pantry and a Christian ministry student. We also began regular support for Charis Ministries Africa, who work with the very poorest in Mozambique and Ethiopia.

Refurbishment of the buildings has continued, with the completing redecoration of most rooms, and commencing replacement of faulty and outdated lighting. Feedback on the facilities from church groups and hirers continues to be very positive.

## RESERVES POLICY

The level of reserves is reviewed regularly by the trustees. They are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the charity.

# OUR PARTNERSHIPS

We have partnered with a number of other organisations and groups for greater effectiveness in specialised work. Some of these partnerships involved the church as a whole and others were through links with individual church members. Support took the form of volunteer help, prayer and/or donations. Financial support is detailed in the annual accounts.



# MOVING *forward*

## OUR VISION

We believe the good news of Jesus is for everyone and we aim to partner with the Holy Spirit in seeing our community impacted by God's transforming power.



You can see our **vision** and **values** displayed around the church buildings and on our website, but most of all, we want to see them displayed in the life of the church. Our vision drives all our planning, and our values underpin how we work this out and our character as a church.

The elders regularly devote time to praying about and developing a strategy for a healthy, vibrant church and to evaluating progress. **This is a brief overview of plans that are in addition to regular church life.** More detail about working them out in 2025/26 will be communicated over the year.

## HEALTHY CHURCH

Assemblies of God are supporting local churches in reviewing their culture and practices, and in planning for healthy churches. The leadership team are proactively and prayerfully engaging with this through taking part in conferences and incorporating published materials into their review and planning processes. Insights gleaned will continue to feed through into operational planning. A pastor's sabbatical will support this process by providing time for reflection and exploring other churches.



## MESSY CHURCH

We'll continue to look for ways to engage young families on Sunday mornings, including expanding the CCC Kids group to take children from 2 years old. But we're aware that this time doesn't always work best for this demographic. We're evaluating how a format such as Messy Church, as e.g. an after-school session, may work better for some families.

## OUTREACH

Groups such as the Ark toddler group, the Warm Welcome and Holiday Fun will

# MOVING forward



VISIT [WWW.CLITHEREOCOMMUNITYCHURCH.CO.UK](http://WWW.CLITHEREOCOMMUNITYCHURCH.CO.UK) TO FIND OUT MORE ABOUT OUR VALUES

continue to provide opportunities for community engagement and service. We're also continuing to work with Clitheroe Christians in Partnership on community-based events, such as an outreach-focussed VE Day celebration and an event with Barry Woodward to engage with people from a variety of backgrounds.

In addition to planning coordinated outreach opportunities, we also aim to equip individual members in passing on the good news about Jesus. We're planning a Soul Winner course, based on material used successfully in a number of other churches.

## PRAYER AND FASTING

We make no apology that this appears in our plans year after year. Prayer underpins everything else that we do, and fasting helps us to be in a place of increased sensitivity to the Holy Spirit: to what he wants to do in our own lives and how we can help in the lives of others. We'll continue to proactively facilitate corporate and individual prayer and fasting, and plan opportunities for people to encounter God in a real way.

## DISCIPLESHIP

Helping people to grow as followers of Jesus is integral to a healthy church. This process at CCC starts with 'Insight' sessions, where there's the opportunity to find out how the CCC family works and what part each of us can play. These sessions will continue to run as needed, and will be followed up with intentional conversations to help each person fulfil their potential as members of the body of Christ.

# CHARITY information

Name of the charity The Clitheroe Community Church Trust  
Registered charity number 701869  
Principal office Clitheroe Community Church, Millthorne Avenue,  
Clitheroe, Lancashire, BB7 2LE  
Charity trustees Paul Cowen, Richard Douglas,  
Andrew Piercy, Gillian Whitfield

## GOVERNANCE

The charitable trust was established by a declaration of trust on 29 June 1989. The trustees are to be four in number and they may appoint additional trustees, provided they accept the statement of faith in the declaration of trust. In October 2024, the declaration of trust was reviewed and updated in line with Charity Commission guidance.

The trustees cooperate with the elders in furthering the object of the trust. The primary responsibilities of the elders are spiritual, pastoral and for the ministries of the church. The trustees are mainly responsible for financial, legal and property-related matters. Both groups meet regularly and require unanimous decisions from a quorum. A register of interests is kept, where trustees declare any potential conflicts of interest. New trustees receive support from an existing trustee sponsor, and all trustees are provided with information from the Charity Commission.

## CONTACT

Telephone 01200 444148  
Email [info@clitheroecommunitychurch.co.uk](mailto:info@clitheroecommunitychurch.co.uk)  
Website [www.clitheroecommunitychurch.co.uk](http://www.clitheroecommunitychurch.co.uk)



SCAN  
ME!

## APPROVAL OF THE ANNUAL REPORT

The annual report was approved by the trustees and signed on behalf of the board by

*Richard Douglas*  
..... (Richard Douglas)

on 14 April 2025  
.....



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name Clitheroe Community Church Trust	No (if any) 701869
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## Receipts and payments accounts

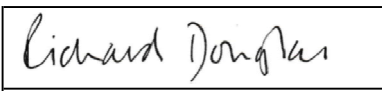
CC16a

For the period from	Period start date 01/02/2024	To	Period end date 31/01/2025
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### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations & Legacies	87,913	450	-	88,363	80,325
Charitable Activities	-	-	-	-	-
Investments	-	-	-	-	-
Trading Activities	-	-	-	-	-
Other	7,963	-	-	7,963	8,532
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>95,876</b>	<b>450</b>	<b>-</b>	<b>96,326</b>	<b>88,857</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>95,876</b>	<b>450</b>	<b>-</b>	<b>96,326</b>	<b>88,857</b>
<b>A3 Payments</b>					
Charitable Activities	91,920	828	-	92,748	88,014
Raising Funds	-	-	-	-	-
Governance Costs	-	-	-	-	-
Support	-	-	-	-	-
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>91,920</b>	<b>828</b>	<b>-</b>	<b>92,748</b>	<b>88,014</b>
<b>A4 Asset and investment purchases. (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>91,920</b>	<b>828</b>	<b>-</b>	<b>92,748</b>	<b>88,014</b>
<b>Net of receipts/(payments)</b>	<b>3,956</b>	<b>- 378</b>	<b>-</b>	<b>3,578</b>	<b>843</b>
A5 Transfers between funds	- 28	28	-	-	-
A6 Cash funds last year end	30,476	-	-	30,476	29,633
<b>Cash funds this year end</b>	<b>34,404</b>	<b>- 350</b>	<b>-</b>	<b>34,054</b>	<b>30,476</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Yorkshire Bank	34,145	-	350
	Cash In Hand	259	-	-
		-	-	-
	<b>Total cash funds</b>	<b>34,404</b>	<b>-</b>	<b>350</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK
<b>B2 Other monetary assets</b>	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>B3 Investment assets</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
<b>B4 Assets retained for the charity's own use</b>	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Land & Buildings	Unrestricted	354,473	176,475
	Equipment Fixtures & Fittings	Unrestricted	36,685	492
			-	-
			-	-
			-	-
			-	-
			-	-
<b>B5 Liabilities</b>	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Richard Douglas	14/04/2025	



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Clitheroe Community Church Trust

**On accounts for the year  
ended**

31/01/2025

**Charity no  
(if any)**

701869

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/01/2025.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*J. Williams*

**Date:**

05/06/2025

**Name:**

Joel David Williams

**Relevant professional  
qualification(s) or body  
(if any):**

The Association of Accounting Technicians

**Address:**

1 Montrose Avenue

Stretford

Manchester  
M32 9LN

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**THE CLITHEROE COMMUNITY CHURCH TRUST**

England & Wales - Charity number 701869

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# Accounts

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Clitheroe  
**Community  
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# OUR PURPOSE

The charitable purpose of the Clitheroe Community Church Trust is the **advancement of the Christian Faith, in particular by the provision and maintenance of a church in Clitheroe for public worship.** A variety of activities have helped the church to achieve its purpose over the year for the benefit of members, the local community, and others in the UK and abroad.

In planning these activities, the Charity Commission's guidance on public benefit has been taken into account.

We believe that advancing the Christian faith is of benefit to individuals and to society as a whole by providing facilities for public worship, pastoral care and spiritual development, and by promoting Christian values and service by church members in and to their communities.

## ACTIVITIES and ACHIEVEMENTS

Over the year, we have continued with our **community outreaches** to meet local needs, especially during recent financially challenging times.

- Warm Welcome: a warm social space with a free lunch, which has been more frequent during the winter months
- Holiday Fun: free activities and lunch for local families who may struggle more when schools are closed.
- The Ark toddler group: a place for local families with young children to access play and activities, and to develop a network of relationships.

At all three, guests can access practical, pastoral and spiritual support. Information points around the centre provide Christian booklets alongside help leaflets from other local support organisations. These are well used.

For the coronation, a cabaret-style celebration was held to invite the local

community to. A community Christmas lunch was held as part of the Warm Welcome initiative. There was a good response to both events from guests at our community groups and also from advertising and personal invitations. Guests from these groups have also come along to special services at Easter and Christmas.

As a result of interest from guests at these groups and events, there's an **Alpha** course in spring 2024.

We continue to participate in joint '**Love Clitheroe**' outreach with other local churches. In addition to Warm Welcome and Holiday Fun, this included a townwide fun day/barbecue and Carols at the Castle, which engage with several thousand local people.

**Prayer** has been an important focus over the year. The Sunday pre-meeting prayer has moved both location and time to enable more people to take part, including the worship team. A main

purpose is to pray for the morning meeting and those who come.

2024 again began with a week of prayer and fasting. It was made accessible to all by including a range of times and prayer focusses, and concluded with a prayer walk around the local area.

Sunday meetings include a regular time of intercession, and Life groups offer opportunities to pray for others and receive prayer.

We have also joined internationally with 'Thy Kingdom Come' season of prayer, and taken part locally in 24/7 prayer initiatives at Turret House and 'Pray for Lancashire'.

Sunday meetings continue to provide a **CCC Kids** group and **creche area** with livestream. The **worship team** regularly meets to prepare for Sundays.

The **Romans Course** offered the opportunity for Bible teaching and life application. **Life groups** joined together

for this and a new Life group began when groups recommenced individual meetings for regular prayer, Bible study and relationship building. **C4 youth group** also joined with the course. Feedback from them and from adults was that all felt they benefitted from exploring Bible application from the other's perspective.

**Powerhouse men's group** and **Time 4 You Ladies' Group** continued to meet over the year, along with **one-to-one mentoring**..

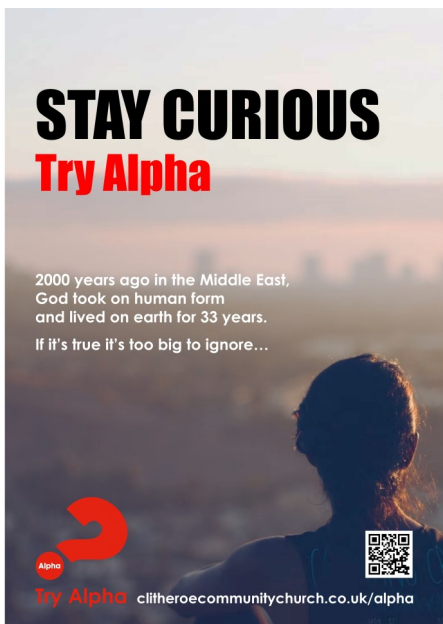
**Leadership forums** have taken place for communication, sharing vision and feedback. All those in a leadership role have the opportunity for regular reviews with one of the elders to receive support personally and in ministry development.

A **Resource Hub** is being developed to help members engage with life issues, along with an **introduction to CCC life** for those considering joining the church family.

**Life events** over the year included two baptisms and one funeral.

In addition to church groups and events, **our facilities have been used** for local community groups, NHS training, diabetes prevention courses, nursery presentations and as a polling station. They also provide a low-cost children's party option for local families. As part of our relationship with local residents, a 'mates'rates' scheme has been introduced to give Millthorne Avenue residents a 50% discount on hire costs.


The trustees wish to place on record their thanks to the many volunteers who enable the ongoing work of the church and service to the community. It is not possible to quantify the value of this public benefit provided.



**STAY CURIOUS**  
**Try Alpha**

2000 years ago in the Middle East,  
God took on human form  
and lived on earth for 33 years.  
If it's true it's too big to ignore...

Alpha  
Try Alpha [clitheroecommunitychurch.co.uk/alpha](http://clitheroecommunitychurch.co.uk/alpha)



# Managing RISK

The trustees are aware of potential risks to staff, volunteers, members and visitors, and to the organisation as a whole. They have put in place measures to manage these risks, which include the following.

- The condition of buildings and equipment is kept under review. A major refurbishment programme has continued over the financial year.
- All boilers are professionally serviced annually and a Gas Safe certificate obtained.
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# Finance REVIEW

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## INCOME AND EXPENDITURE

Income is largely derived from free-will giving, with most coming from church members. Tax refunds via the Gift Aid scheme supplement this, and Government grants have supported our Warm Welcome and Holiday Fun community provision. Room hire payments contribute towards running costs and building refurbishment.

Many areas of the church centre have been refurbished over the past year as this had not been done for many years. Much of the work has been undertaken inhouse to reduce costs. A special offering was taken up and reserves had been put aside.

Feedback from church groups and hirers has been very positive about improved appearance and functionality. Re-positioning the PA speakers has had a positive impact on the sound quality.

The trustees work closely with the elders to establish spending priorities. Quarterly and ad hoc board meetings, aided by treasurer's reports, allow the trustees regularly to make judgements relating to available funds and the appropriate allocation of those funds. We ensure that at least 10% of our income goes to support other ministries who have similar aims, alongside using funds for the relief of poverty and special needs. In addition to our regular support, there were special offerings this year for disaster relief in Turkey, Morocco, Libya and Israel/Gaza. We also supported the work of Great Lakes Outreach amongst the poor in Burundi and SportsReach, which enables children and adults to hear the good news about Jesus while enjoying group sports.

## RESERVES POLICY

The level of reserves is reviewed regularly by the trustees. They are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the charity.

# OUR PARTNERSHIPS

We have partnered with a number of other organisations and groups for greater effectiveness in specialised work. Some of these partnerships involved the church as a whole and others were through links with individual church members. Support took the form of volunteer help, prayer and/or donations. Financial support is detailed in the annual accounts.



# MOVING forward

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The elders regularly devote time to praying about and developing a strategy for a healthy, vibrant church and to evaluating progress. **This is a brief overview of plans that are in addition to regular church life.** More detail about working them out in 2024/25 will be communicated over the year. The elders will also be making use of new church health resources that have just been made available by Assemblies of God.

## CENTRED IN CHRIST

Jesus said, 'Without me, you can do nothing.' We aim that the following will help us keep Jesus at the centre and to engage with what's taught in the Bible:

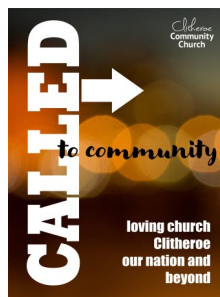
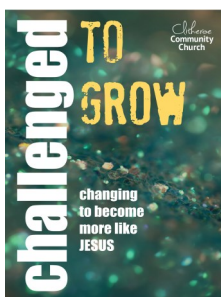
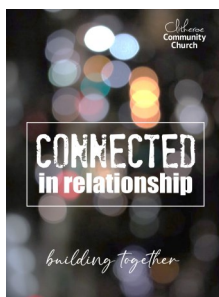
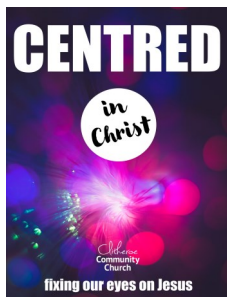
- A new regular Sunday evening event with a focus on worship and prayer ministry
- Keep prayer as a high priority, continuing to find ways to facilitate engagement as individuals, groups and as a church
- Continue to develop our Resource Hub to help us approach life's complicated issues with biblical insight and Christ-like compassion
- Use recently developed materials to help those settling into CCC gain an insight into how we work out our faith as a church

## CONNECTED IN RELATIONSHIP

'And in him you too are being built together to become a dwelling in which God lives by his Spirit.' (Ephesians 2:22) Meaningful relationships are integral as we're being built together. We aim to strengthen these through:

- New women's group accessible to those who work
- Supporting young families to connect with Sunday mornings
- Planning for events to build relationships, e.g. picnic, curry night, etc.

# MOVING *forward*



VISIT [WWW.CLITHEREOCOMMUNITYCHURCH.CO.UK](http://WWW.CLITHEREOCOMMUNITYCHURCH.CO.UK) TO FIND OUT MORE ABOUT OUR VALUES

## CHALLENGED TO GROW

'Speaking the truth in love, we are to grow up in every way into him who is the head, into Christ.' (Ephesians 4:15). We aim to support each person's spiritual growth through:

- Establishing a budget for visiting speakers to support the breadth of ministry
- Continuing to develop a discipleship roadmap, helping everyone to be clear how they can make progress on their spiritual journey
- Facilitating mentoring
- Workshops for worship band and tech

## CALLED TO COMMUNITY

Jesus intends that we're a visible and integral part of our community: 'Make your light shine, so others will see the good you do and will praise your Father in heaven.' (Matthew 5:16) Over the year, we plan to:

- Develop youth provision to include an outreach focus
- Continue to provide community outreaches such as warm spaces, school holiday activities/lunches, toddler group
- Run Alpha as there is interest from community groups, etc.
- Look at broadcasting options to enable public engagement with our YouTube channel

***"You turned up on my doorstep with a bag of shopping when I needed it. I've never forgotten that."***

*Feedback from a previous toddler group parent*

# CHARITY information

Name of the charity The Clitheroe Community Church Trust  
Registered charity number 701869  
Principal office Clitheroe Community Church, Millthorne Avenue,  
Clitheroe, Lancashire, BB7 2LE  
Charity trustees Paul Cowen, Richard Douglas,  
Andrew Piercy, Gillian Whitfield

## GOVERNANCE

The charitable trust was established by a declaration of trust on 29 June 1989. The trustees are to be four in number and they may appoint additional trustees, provided they accept the statement of faith in the declaration of trust.

The trustees cooperate with the elders in furthering the object of the trust. The primary responsibilities of the elders are spiritual, pastoral and for the ministries of the church. The trustees are mainly responsible for financial, legal and property-related matters. Both groups meet regularly and require unanimous decisions from a quorum of at least three. A register of interests is kept, where trustees declare any potential conflicts of interest. New trustees receive support from an existing trustee sponsor, and all trustees are provided with information from the Charity Commission.

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Email [info@clitheroecommunitychurch.co.uk](mailto:info@clitheroecommunitychurch.co.uk)  
Website [www.clitheroecommunitychurch.co.uk](http://www.clitheroecommunitychurch.co.uk)



SCAN  
ME!

## APPROVAL OF THE ANNUAL REPORT

The annual report was approved by the trustees and signed on behalf of the board by

*Richard Douglas*

..... (Richard Douglas)

on 28 May 2024  
.....



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Charity Name <b>Clitheroe Community Church Trust</b>	No (if any) <b>701869</b>
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**CC16a**

## Receipts and payments accounts

For the period from	Period start date 01/02/2023	To	Period end date 31/01/2024
---------------------	---------------------------------	----	-------------------------------

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Tithes & Offerings	65,471	-	-	65,471	50,603
Special Offerings	-	1,492	-	1,492	2,548
Room Hire	7,220	-	-	7,220	5,193
Gift Aid Reclaim	11,857	-	-	11,857	13,150
Grant Income	-	1,300	-	1,300	1,400
Sundry Income	1,517	-	-	1,517	1,597
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>86,065</b>	<b>2,792</b>	<b>-</b>	<b>88,857</b>	<b>74,491</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>86,065</b>	<b>2,792</b>	<b>-</b>	<b>88,857</b>	<b>74,491</b>
<b>A3 Payments</b>					
Salaries	57,681	-	-	57,681	53,260
Speakers' Expenses	655	-	-	655	585
Donations	7,842	1,492	-	9,334	12,089
Insurance	1,317	-	-	1,317	1,271
Fuel, Power and Telephone	3,543	-	-	3,543	3,712
Repairs and Maintenance	7,593	-	-	7,593	1,821
Equipment	989	-	-	989	841
Printing, Stationery and Advertising	265	-	-	265	62
Youth & Childrens' work	71	-	-	71	526
Outreach	422	-	-	422	1,389
Licenses & Registrations	1,162	-	-	1,162	1,077
Ministry Training & Materials	435	-	-	435	16
Hospitality / Catering	313	-	-	313	453
Consumables	398	-	-	398	504
Warm Spaces/Lunch clubs	488	1,300	-	1,788	865
Sundry Expenditure	2,048	-	-	2,048	1,217
	-	-	-	-	-
<b>Sub total</b>	<b>85,222</b>	<b>2,792</b>	<b>-</b>	<b>88,014</b>	<b>79,688</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>85,222</b>	<b>2,792</b>	<b>-</b>	<b>88,014</b>	<b>79,688</b>
<b>Net of receipts/(payments)</b>	<b>843</b>	<b>-</b>	<b>-</b>	<b>843</b>	<b>- 5,197</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>29,633</b>	<b>-</b>	<b>-</b>	<b>29,633</b>	<b>34,832</b>
<b>Cash funds this year end</b>	<b>30,476</b>	<b>-</b>	<b>-</b>	<b>30,476</b>	<b>29,635</b>

## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Yorkshire Bank	29,991	-	-
	Cash In Hand	485	-	-
		-	-	-
	<b>Total cash funds</b>	<b>30,476</b>	<b>-</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

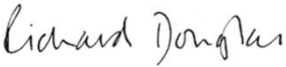
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Land & Buildings	Unrestricted	354,473	183,564
	Equipment Fixtures & Fittings	Unrestricted	36,685	985
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Richard Douglas	13-May-24



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Clitheroe Community Church Trust

**On accounts for the year  
ended**

31/01/2024	<b>Charity no (if any)</b>	701869
------------	--------------------------------	--------

**Set out on pages**

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/01/2024.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent  
examiner's statement**

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*J. Williams*

**Date:**

06/06/2024

**Name:**

Joel David Williams

**Relevant professional  
qualification(s) or body  
(if any):**

The Association of Accounting Technicians

**Address:**

1 Montrose Avenue  
Stretford  
Manchester  
M32 9LN

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**THE CLITHEROE COMMUNITY CHURCH TRUST**

England & Wales - Charity number 701869

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# Accounts

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Clitheroe  
**Community  
Church**

Centred in CHRIST  
Connected in  
RELATIONSHIP  
CALLED TO Community  
Challenged to GROW

# OUR PURPOSE

The charitable purpose of the Clitheroe Community Church Trust is the **advancement of the Christian Faith, in particular by the provision and maintenance of a church in Clitheroe for public worship.** A variety of activities have helped the church to achieve its purpose over the year for the benefit of members, the local community, and others in the UK and abroad.

In planning these activities, the Charity Commission's guidance on public benefit has been taken into account.

We believe that advancing the Christian faith is of benefit to individuals and to society as a whole by providing facilities for public worship, pastoral care and spiritual development, and by promoting Christian values and service by church members in and to their communities.

## ACTIVITIES and ACHIEVEMENTS

Two new community projects started in 2022 in partnership with other churches via 'Love Clitheroe': **Holiday Fun** with free activities and lunch for families, and a weekly **Community Living Room** providing a warm space and free lunches.

Both projects aimed to provide practical help to those in need, but in the end have achieved much more. Those coming along have also valued building relationships and have accessed pastoral support and prayer.

**The Ark toddler group** has continued to provide a place for local families with young children to develop a network of relationships and find practical, pastoral and spiritual support. Relationships built there are increasingly providing a stepping stone to exploring the Christian faith further.

A **Platinum Jubilee event** provided a community focus for around 100 local people. Engagement has been ongoing with some who came. Seasonal **family services** have also made Sundays more accessible to those with young children who may be less likely to come first time to a regular Sunday meeting.



22

FOCUS | relationship  
discipleship  
leadership

Refurbished rooms contain posters with **the Christian message and the church's purpose**. The refurbished annexe vestibule includes an **information point** where visitors can collect Christian booklets, which has been well used.

Some from our community groups and events have gone on to do an **Alpha course**. The course included a youth discussion group, which gave young people the opportunity to ask questions relevant to them and has led to mentoring and increased engagement with Bible study and life application in the **C4 youth group**.

Attending **Dreaming The Impossible** enabled young people to meet with other youth groups from around the country for teaching and practical encouragement in living out their Christian faith.

Small groups, including **Life groups, men's and women's groups and a 20s/30s group**, have provided opportunities to build strong relationships and grow in discipleship.

The **worship team** has met regularly to practice and share vision for leading the congregation in meaningful worship. The **CCC Kids** team has provided teaching and activities for 5s to 11s on Sundays.

We have worked with the **Ukraine Support Hub** to provide spiritual, pastoral and practical support to a young refugee. A **quiz night** raised funds for the support hub and provided an opportunity for further community engagement.

**Prayer** has been an important focus throughout the year. We've partnered with weekly and monthly events at the new Clitheroe House of Prayer. A regular time for intercession in the main Sunday

meeting and a monthly prayer focus have raised the profile of prayer across the congregation. We again held a week of prayer and fasting, and supported the International Day of Prayer for those suffering persecution. It's encouraging that young people have participated in and led some of these prayer events.

**Leadership development** has included forums to engage with vision and strategy, along with taking part in area days run by Assemblies of God. The elders make regular opportunities to engage with individual leaders to support and facilitate them and their ministry.

There was one **baptism** and one **infant dedication**.

The removal of remaining COVID-19 restrictions early in the year has meant that all groups have been able to meet in person. **Livestreaming** has continued to provide access to Sunday services for those who are ill or unable to attend for other reasons. It also enables families using the crèche room to continue to participate in the meeting. **Zoom** has been retained as a practical solution for some meetings, e.g. long-distance and early prayer groups.

Community groups which previously used our facilities have continued to return over the year, along with new groups and events.

The trustees wish to place on record their thanks to the many volunteers who enable the ongoing work of the church and service to the community. It is not possible to quantify the value of this public benefit provided.

# Managing RISK

The trustees are aware of potential risks to staff, volunteers, members and visitors, and to the organisation as a whole. They have put in place measures to manage these risks, which include the following.

- The condition of buildings and equipment is kept under review. Over the year, refurbishment has taken place in 4 toilets, the annexe kitchen, entrance vestibule and small lounge. The refurbishment programme will continue over the coming year.
- All boilers are professionally serviced and a Gas Safe certificate obtained.
- Regular inspections of portable appliances and electrical installations take place, with a full Electrical Installations Condition Report every 5 years.
- The fire safety installations and equipment are regularly inspected and maintained. All smoke detectors have been replaced in 2022/23.
- Annual reviews of the fire safety risk assessment and financial controls have been completed.
- The church operates a safeguarding policy, which is reviewed annually.
- All children's/youth workers, trustees and elders have Enhanced Disclosures from the Disclosure and Barring Service, updated every three years. They receive child protection training and a copy of our safeguarding policy.
- Data protection and security procedures are in place and privacy information is communicated on our website.
- Other policies and procedures are reviewed and updated as appropriate. Copies are made available on the church Google Drive and the literature stand. The church Google Drive has been increasingly used over the year and enables members to access a variety of resources.
- Most COVID-19 documentation has been archived for any potential future use. Infection control and pastoral visiting guidance have been retained.
- The church holds public/employer's liability Insurance and copyright licences.
- Anti-virus protection and backups are in place for church computer equipment.
- Food safety training has taken place for those providing food or refreshments.

# Finance REVIEW

The annual accounts show the finances for the year. The trustees are satisfied that they are sound and were prepared in accordance with the relevant regulations and guidance.

## INCOME AND EXPENDITURE

Income is largely derived from free-will giving, with most coming from church members. Tax refunds via the Gift Aid scheme supplement this, and room hire payments contribute towards running costs and building refurbishment.

Local government grants totalling £900 facilitated the provision of the Community Living Room project, split over the 2022/23 financial year and 2023/24. The purchase of a low-fee card/online giving system has enabled the church to respond to requests for these types of giving. The main use is for smaller one-off donations; regular giving is via fee-free methods, such as standing order, cheque or cash.

The trustees work closely with the elders to establish spending priorities. Quarterly and ad hoc board meetings, aided by treasurer's reports, allow the trustees regularly to make judgements relating to available funds and the appropriate allocation of those funds. We ensure that at least 10% of our income goes to support other ministries who have similar aims, alongside using funds for the relief of poverty and special need. In addition to our regular support, there were special offerings this year for the crisis in Ukraine and the flooding in Pakistan. Total donations for 2022/23 were approximately 16% of our gross income.

## RESERVES POLICY

The level of reserves is reviewed periodically by the trustees. They are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the charity.

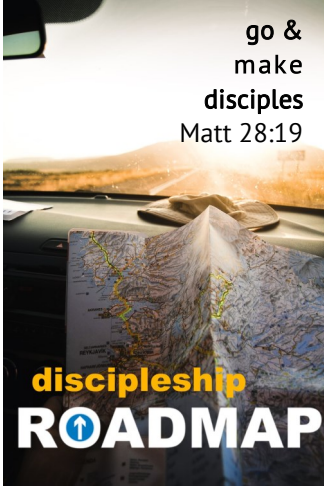
# OUR PARTNERSHIPS

We have partnered with a number of other organisations and groups for greater effectiveness in specialised work. Some of these partnerships involved the church as a whole and others were through links with individual church members. Support took the form of volunteer help, prayer and/or donations. Financial support is detailed in the annual accounts.



# MOVING *forward*

In 2023/24 we'll continue to develop **discipleship**, **leadership** and **relationships**. The elders regularly devote time to praying about and developing a strategy for a healthy, vibrant church and to evaluating progress. This is a brief overview, and more detail about working it out will be communicated over the year.



## DISCIPLESHIP ROADMAP

CCC isn't a club for its members. We're a local expression of the global body of Christ, in which discipleship is a non-negotiable part of our journey.

A discipleship roadmap aims to help us be clear about where we're each heading in the journey of becoming more like Jesus, and to identify helpful growth points on the route. ●

One of the great—but challenging—things about church is that people are always at different points on the discipleship journey, and the route often isn't straight from A to B! We might visit

some points more than once or in a different order, but the end goal of living effectively as a disciple of Christ remains the same.



**Over 2023/24 a discipleship roadmap will be developed to draw together new and existing opportunities for discipleship growth, including:**

- Teaching and ministry for finding freedom from things that hold us back and overcoming old patterns
- Outreach opportunities and equipping, including a conference, engaging with the public in town, resources, community events and groups

# MOVING *forward*

- Prayer, including relaunching a prayer ministry team, prayer walks, times of prayer and fasting together
- Courses that we run periodically, to help with various areas of discipleship including Alpha, Discipleship Explored, The Bible Course, The Marriage Course
- For people joining church, an updated overview of 'what makes CCC tick'
- Core teaching on new birth, water baptism and being filled with the Holy Spirit
- Practical teaching including relationships, finances and holy living



A **Resource Hub** is being developed, which aims to equip us to approach life's complicated issues with biblical insight and Christ-like compassion.

## LEADERSHIP

Leadership forums will continue to engage with core leaders to explore church vision and how this is worked out in practice. We'll also access regional/national events for encouragement and training. All those in a leadership role will have the opportunity for regular reviews with one of the elders to receive support personally and in ministry development. Delegated annual ministry budgets aim to help leaders in taking ministries forward. The elders will continue to identify and develop emerging leaders.

## RELATIONSHIPS

Those attending the Community Living Room unanimously asked for something to continue after the end of the project. A monthly event will enable existing relationships to be maintained, alongside inviting other local residents. The Ark toddler group will continue providing a supportive network for local families. A range of groups and mentoring opportunities for those who are part of the church will continue to enable meaningful relationships, including small groups and specific groups such as 20s/30s, men and women.

# CHARITY information

Name of the charity The Clitheroe Community Church Trust  
Registered charity number 701869  
Principal office Clitheroe Community Church, Millthorne Avenue,  
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Website [www.clitheroecommunitychurch.co.uk](http://www.clitheroecommunitychurch.co.uk)



SCAN  
ME!

## APPROVAL OF THE ANNUAL REPORT

The annual report was approved by the trustees and signed on behalf of the board by

..... *Richard Douglas* ..... (Richard Douglas)

on 15 May 2023  
.....



Clitheroe Community Church		Charity No (if any)	701869
<b>Annual accounts for the period</b>			
Period start date	01/02/2022	To	Period end date 31/01/2023

## Section A Statement of financial activities

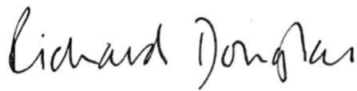
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	64,618	2,548	-	67,166	67,234
Charitable activities	S02	6,790	900	-	7,690	5,275
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>71,408</b>	<b>3,448</b>	<b>-</b>	<b>74,856</b>	<b>72,509</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	21	-	-	21	-
Charitable activities	S09	87,566	2,548	-	90,114	79,187
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>87,587</b>	<b>2,548</b>	<b>-</b>	<b>90,135</b>	<b>79,187</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	- 16,179	900	-	- 15,279	- 6,678
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	- 16,179	900	-	- 15,279	- 6,678
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 16,179	900	-	- 15,279	- 6,678
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	240,162	-	-	240,162	246,840
<b>Total funds carried forward</b>	S22	<b>223,983</b>	<b>900</b>	<b>-</b>	<b>224,883</b>	<b>246,840</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	194,884	-	-	194,884	205,330
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	194,884	-	-	194,884	205,330
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	29,634	-	-	29,634	34,832
<b>Total current assets</b>		B10	29,634	-	-	29,634	34,832
Creditors: amounts falling due within one year	(Note 20)	B11	500	-	-	500	-
<b>Net current assets/(liabilities)</b>		B12	29,134	-	-	29,134	34,832
<b>Total assets less current liabilities</b>		B13	224,018	-	-	224,018	240,162
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	224,018	-	-	224,018	240,162
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	35	-	-	35	-
Unrestricted funds		B19	223,983	-	-	223,983	240,162
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	224,018	-	-	224,018	240,162

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Richard Douglas	23/10/2023

Note 1 **Basis of preparation**

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

*Clitheroe Community Church is a thriving church with an active congregation. The annual report contains a section detailing the church's plans and focus for the year to Jan 2023.*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {2.2 }.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	



## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£500	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	50,603	2,548	-	53,151	56,904
	Gift Aid	13,150	-	-	13,150	15,754
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	865	-	865	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		63,753	3,413	-	67,166	72,658
<b>Charitable activities:</b>	Hire of Rooms-community use	5,193	-	-	5,193	4,682
		-	-	-	-	-
		-	-	-	-	-
	Other	1,597	-	-	1,597	594
<b>Total</b>		6,790	-	-	6,790	5,276
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		70,543	3,413	-	73,956	77,934

Other information:

**All income in the prior year was unrestricted except for:  
(please provide description and amounts)**

Special offerings collected for specific causes total £1,985 in 21/22 as follows: Afghanistan Appeal £1,030: AOG Pastor's Support £365: CIP Hamper Collection £590

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

Donations and offerings to church are £50,603 in 22/23. These are collected via regular standing orders and Sunday collections. The prior year figure is £52,515.

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Warm Spaces Grant	865	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	<b>865</b>	<b>-</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

To fund warm spaces to provide heated sites for those unable to afford their energy bills

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Employee costs	53,260	-	-	53,260	49,880
Premises costs	7,646	-	-	7,646	6,099
Supplies & services	6,093			6,093	3,209
Donations	12,089			12,089	8,181
Depreciation	10,446	-	-	10,446	11,476
Ministry training	601	-	-	601	342
<b>Total expenditure on charitable activities</b>	90,135	-	-	90,135	79,187
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

<b>Total</b>	-	-	-	-	-
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**Other**

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-

**TOTAL EXPENDITURE**

90,135	-	-	90,135	79,187
--------	---	---	--------	--------

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Activity 1					
Activity 2					
Other					
<b>Total</b>					

**Prior year expenditure on charitable activities can be analysed as follows:**

**Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
<b>Total extraordinary items</b>		-	-



**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	51,583	48,253
Social security costs	-	-
Pension costs (defined contribution scheme)	1,677	1,627
Other employee benefits	-	-
<b>Total staff costs</b>	<b>53,260</b>	<b>49,880</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE
------

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1677

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated in the same category as the employee salary - charitable activities, all funded through unrestricted funds.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Light of the Gospel Ministries	1,400		nil	1,400
Assemblies of God	2,160		nil	2,160
Ukraine Appeal via AOG	2,903		nil	2,903
Welfare Fund	1,400		nil	1,400
Pakistan Appeal via AOG	1,000		nil	1,000
Junction 42	1,440		nil	1,440
Other (7 small donations)	1,786		nil	1,786
<b>Total</b>	<b>12,089</b>	<b>-</b>	<b>-</b>	<b>12,089</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is

	Please provide
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Light of the Gospel Ministries	To support a group of churches in Serbia who share the Christian gospel and provide compassion ministries.	1,400
Junction 42	To support a charity delivering key services to the lives of offenders and their communities visibly transformed by the hope of the gospel.	1,440
Assemblies of God	Regular donations to our church's umbrella body (a bit like a denomination). Provides conferences and training. Also provides HR (human resources) advice and materials.	2,160
		-
<b>Total grants to institutions in reporting period</b>		<b>5,000</b>
<b>Other unanalysed grants</b>		<b>7,089</b>
<b>TOTAL GRANTS PAID</b>		<b>12,089</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	354,473	-	-	36,685	391,158
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	354,473	-	-	36,685	391,158

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	50 yrs			20%		SL

At beginning of the year	156,730	-	-	29,098	185,828
Disposals	-	-	-	-	-
Depreciation	7,089	-	-	3,356	10,445
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	163,819	-	-	32,454	196,273

**14.3 Net book value**

Net book value at the beginning of the year	197,743	-	-	7,587	205,330
Net book value at the end of the year	190,654	-	-	4,231	194,885

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied and significant assumptions*

--

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

--

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

--

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

--

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


**15.5 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*


**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>					Straight Line ("SL") or Reducing Balance
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

## 16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-

Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

## Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

--

**(ii) Name or independent valuer, if applicable, and relevant qualifications**

**(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds**

**(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements**


17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year


Amounts receivable after more than 1 year

--

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

--

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

--

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

--

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-
-	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	500	-	-	-
<b>Total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

**Balance at the start of the reporting period**  
**Amounts added in current period**  
**Amounts released to income from previous periods**  
**Balance at the end of the reporting period**

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

- Balance at the start of the reporting period
- Amounts added in current period
- Amounts charged against the provision in the current period
- Unused amounts reversed during the period
- Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

- 21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

- 21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**


**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
-	-
29,068	34,008
566	824
-	-
29,634	34,832

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

--

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

--

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Ukraine Appeal	R	Special offering for specific purpose	-	1,551	- 1,551	-	-	-
Ukraine Radiator Appeal	R	Special offering for specific purpose	-	276	- 276	-	-	-
Pakistan Flood Appeal	R	Special offering for specific purpose	-	721	- 721	-	-	-
Warm Spaces Grant	R	LCC grant for the provision of heated spaces.	-	900	- 865	-	-	35
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	240,162	70,543	- 86,722	-	-	223,983
		<b>Total Funds</b>	240,162	73,991	- 90,135	-	-	224,018

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Afghanistan Appeal	R		-	1,030	- 1,030	-	-	-
AOG Pastor's Support	R		-	365	- 365	-	-	-
CIP Hamper collection	R		-	590	- 590	-	-	-
						-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	246,840	70,524	- 77,202	-	-	240,162
		<b>Total Funds</b>	246,840	72,509	- 79,187	-	-	240,162

## Note 27

## Charity funds (cont)

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Christine Douglas	Wife of trustee	Employed as administrator- salary costs	15,301			
Naomi Piercy	Daughter of trustee	Financial contribution to Mission trip	200			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

1) Employed to provide admin support. Approving document 'CSD-1377' (Declaration and Application for payment of a trustee or related party) authorised when this employment commenced.

2) Contribution to Missions Trip which is organised by Nazarene Theological College. Approved at trustees meeting on 8th August 2022 as authorised by clause 3(a) of the CCC declaration of trust.

**Note 29**

**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**Clitheroe Community Church**

**On accounts for the year  
ended**

31/01/2023

**Charity no  
(if any)**

701869

**Set out on pages**

1-48

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 01 / 2023**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:** *Kath McCormack*

**Date:** 18/10/2023

**Name:** Kathryn McCormack

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA

**Address:** Billington, Clitheroe, BB7

**THE CLITHEROE COMMUNITY CHURCH TRUST**

England & Wales - Charity number 701869

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# Accounts

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Clitheroe  
**Community  
Church**

Centred in CHRIST  
Connected in  
RELATIONSHIP  
CALLED TO Community  
Challenged to GROW

# OUR PURPOSE

The charitable purpose of the Clitheroe Community Church Trust is the **advancement of the Christian Faith, in particular by the provision and maintenance of a church in Clitheroe for public worship.** A variety of activities have helped the church to achieve its purpose over the year for the benefit of members, the local community, and others in the UK and abroad.

In planning these activities, the Charity Commission's guidance on public benefit has been taken into account.

We believe that advancing the Christian faith is of benefit to individuals and to society as a whole by providing facilities for public worship, pastoral care and spiritual development, and by promoting Christian values and service by church members in and to their communities.

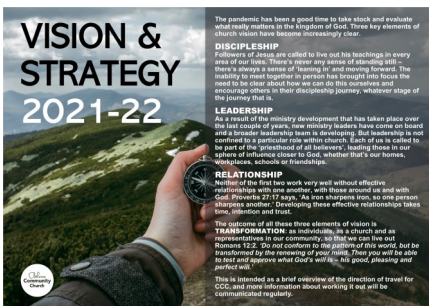
## ACTIVITIES and ACHIEVEMENTS

The 2021/22 year began in another COVID-19 lockdown. Previous COVID-19 planning enabled us to respond flexibly with live stream for Sunday services and Zoom for small groups. As meeting in person became possible, our robust COVID-19 risk assessments, infection control measures and booking system enabled people to return to in-person meetings with confidence.

The preaching team focussed on aspects of **discipleship** for a season of teaching, and the Discipleship Explored interactive course ran early in the year, which was attended online by a majority of church members.

A **leadership** forum drew together core leaders from a variety of ministries to evaluate current practices and look to the future. The elders have been working with individual ministry leaders to ensure clarity and vision in their role. Ministry leaders were also supported in future planning and budgeting for their ministry.

COVID-19 lockdowns have made it even more important to focus on developing and maintaining meaningful **relationships**. Zoom has enabled most of our regular groups to continue meeting, and was also used for some informal 'coffee time' meetings after Sunday



The specific development focus for the year was **discipleship, leadership and relationship**.

services. As soon as meeting in person was possible, each group was facilitated in deciding what would work best for them.

A new men's ministry, Powerhouse, enabled social activities and spiritual encouragement, initially on Zoom and WhatsApp, and then in person. Time 4 You Ladies' Group have held additional online meetings to enable extra contact. A new group has organised events for 20s and 30s. The Ark toddler group has mostly managed to meet in person to provide support for young families. When this was not possible, they were supported with email/telephone contact and Zoom meetings, which worked surprisingly well, with even babies recognising each other on the screen. Increased capacity following the removal of 2m-distancing has allowed the group to return to welcoming the full range of pre-school children.

The C4 youth group has also mostly met in person for social activities and teaching. A study hub provided support during exams and the young people have led times of prayer for the rest of the church.

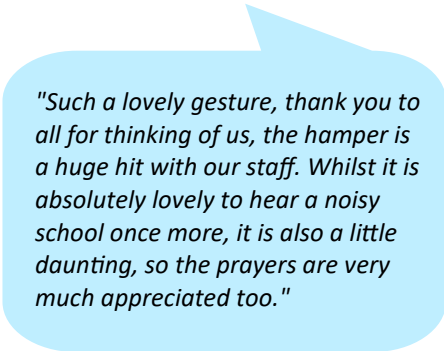
A variety of opportunities for prayer have been provided, including a week of prayer and fasting, interactive prayer stations, regular Zoom meetings, sharing prayer needs from local organisations and joining with national prayer days.

A refurbished creche area with live stream and a new CCC Kids' group have made it easier for families to access our Sunday meetings.

One of our members has developed RVY (Ribble Valley Youth), along with another

local youth worker, to provide activities for young people from the local community, including interactive online shows, hangouts in the park, gaming and church-based events.

In partnership with Love Clitheroe, we organised a key-worker appreciation project to deliver hampers of useful products and messages of support to schools, testing sites, council workers, undertakers, etc.



*"Such a lovely gesture, thank you to all for thinking of us, the hamper is a huge hit with our staff. Whilst it is absolutely lovely to hear a noisy school once more, it is also a little daunting, so the prayers are very much appreciated too."*

We arranged the collection and delivery of items for Afghan refugees.

In response to increasing mental health concerns, we have promoted a range of resources on our website and in our communications.

Community groups which use our facilities have gradually been able to return over the year, particularly those supporting young families.

The trustees wish to place on record their thanks to the many volunteers who enable the ongoing work of the church and service to the community. It is not possible to quantify the value of this public benefit provided.

# Managing RISK

The trustees are aware of potential risks to staff, volunteers, members and visitors, and to the organisation as a whole. They have put in place measures to manage these risks, which include the following.

- The condition of buildings and equipment is kept under review.
- All boilers are professionally serviced and a Gas Safe certificate obtained.
- Regular inspections of portable appliances and electrical installations take place.
- The fire safety installations and equipment are regularly inspected.
- Annual reviews of the fire safety risk assessment and financial controls are completed.
- The church operates a safeguarding policy, which is reviewed annually.
- All children's/youth workers, trustees and elders have Enhanced Disclosures from the Disclosure and Barring Service, updated every three years. They receive child protection training and a copy of our safeguarding policy.
- Data protection and security procedures are in place and privacy information is communicated on our website.
- Other policies and procedures are reviewed and updated as appropriate. Copies are available on the literature stand.
- The church holds public/employer's liability Insurance and copyright licences.
- Anti-virus protection and backups are in place for church computer equipment.
- During the COVID-19 pandemic, risk assessments and guidance have been produced for church and room hire groups to ensure that the risks are managed, and effective arrangements put in place. Government guidance and regulations have regularly been consulted to ensure the documents and arrangements are up to date. These have been communicated online and in the building.

# Finance REVIEW

The annual accounts show the finances for the year. The trustees are satisfied that they are sound and were prepared in accordance with the relevant regulations and guidance.

## INCOME AND EXPENDITURE

Income is largely derived from free-will giving, with most coming from church members. Tax refunds via the Gift Aid scheme supplement this, and room hire payments contribute towards running costs and building refurbishment.

The trustees work closely with the elders to establish spending priorities. Quarterly and ad hoc board meetings, aided by treasurer's reports, allow the trustees regularly to make judgements relating to available funds and the appropriate allocation of those funds. We ensure that at least 10% of our income goes to support other ministries who have similar aims, alongside using funds for the relief of poverty and special need.

In addition to our regular support, there were special offerings this year for the crisis in Afghanistan and for work with refugees at Calais.

The purchase of equipment for live streaming and improved WiFi has enabled us to continue offering remote joining for those unable to attend in person and to improve provision for young families using the creche area. Redecoration and maintenance has taken place to keep the buildings in good order.

### RESERVES POLICY

The level of reserves is reviewed periodically by the trustees. They are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the charity.

# OUR PARTNERSHIPS

We have partnered with a number of other organisations and groups for greater effectiveness in specialised work. Some of these partnerships involved the church as a whole and others were through links with individual church members. Support took the form of volunteer help, prayer and/or donations. Financial support is detailed in the annual accounts.



# MOVING *forward*

In 2022/23 we'll continue to build on the vision outlined last year, with an emphasis on **developing discipleship, leadership and relationships**. The elders regularly devote time to praying about and developing a strategy for a healthy, vibrant church and to evaluating progress. This is a brief overview and more detail about working it out will be communicated over the year.

## DEVELOPING DISCIPLESHIP

Christians are not called to be churchgoers but fruitful disciples. It's helpful to be clear about what this might look like in practice.



We aim to enable everyone to grow in these areas on their discipleship journey. This might involve, for example:

- getting to know God better on an Alpha course;
- finding increasing freedom from things that hold you back through encountering God and overcoming old patterns;
- discovering purpose and gifting – small groups are a great help in this;
- making a difference in our community and world by finding and fulfilling your part in God's plans, whether that's through people seeing Jesus in you at work and in friendships, or ministering in a church team, or reaching out in the community.

## DEVELOPING LEADERSHIP

**Leadership forums** will explore vision and how this is worked out at CCC to lead those in church (and those engaging with church) forward. We'll also access regional/national events for encouragement and training. Building on the work last year, all those in a leadership role will have the opportunity for a regular review with one of the elders to receive support.

# MOVING forward

The **preaching team** will identify teaching needs and ways to practically apply the Bible to our lives, growing a culture of honest questions and living out what we hear.

The **worship** and **children's ministry teams** will meet to communicate vision, plan and share feedback.

Leadership is not confined to a particular role within church. Each of us is called to be part of the 'priesthood of all believers', leading those in our sphere of influence closer to God, whether that's in our homes, workplaces, schools or friendships. We aim to **equip each believer** for this. As our **outreach/social action team** regroups, there will also be opportunities to join with this. Community events early in the year include an Easter Messy Church and a Platinum Jubilee event.

## DEVELOPING RELATIONSHIPS

**Small groups** are a great place to grow meaningful relationships and make friends! We recently asked everyone for feedback about engaging with CCC's groups and we are in the process of taking this forward. We are also continuing to facilitate **one-to-one mentoring** for adults and young people, where intentional relationships help with the real-life work of 'iron sharpening iron' (Proverbs 27:17).

**The Ark toddler group** will continue to provide a place for young families to develop a supportive network of relationships. The additional volunteers are able to spend more time with parents and carers.

The **men's, women's, youth and 20s/30s groups** will continue to provide opportunities to develop relationships that are specific to their context. For the young people, this will include attending the 'Dreaming the Impossible' event with other youth groups from around the country.

**Prayer** is an essential part of developing our relationship with God. We will continue looking for creative ways to promote engagement in prayer. Initial plans are for a monthly prayer focus and to join with the monthly 'Breathe' events at the new House of Prayer in Clitheroe.

# CHARITY information

Name of the charity The Clitheroe Community Church Trust  
Registered charity number 701869  
Principal office Clitheroe Community Church, Millthorne Avenue,  
Clitheroe, Lancashire, BB7 2LE  
Charity trustees Paul Cowen (appointed 12/07/2021), Richard Douglas,  
Andrew Piercy, Gillian Whitfield

## GOVERNANCE

The charitable trust was established by a declaration of trust on 29 June 1989. The trustees are to be four in number and they may appoint additional trustees, provided they accept the statement of faith in the declaration of trust.

The trustees cooperate with the elders in furthering the object of the trust. The primary responsibilities of the elders are spiritual, pastoral and for the ministries of the church. The trustees are mainly responsible for financial, legal and property-related matters. Both groups meet regularly and require unanimous decisions from a quorum of at least three. A register of interests is kept, where trustees declare any potential conflicts of interest. New trustees receive support from an existing trustee sponsor, and all trustees are provided with information from the Charity Commission.

## CONTACT

Telephone 01200 444148  
Email [info@clitheroecommunitychurch.co.uk](mailto:info@clitheroecommunitychurch.co.uk)  
Website [www.clitheroecommunitychurch.co.uk](http://www.clitheroecommunitychurch.co.uk)



SCAN  
ME!

## APPROVAL OF THE ANNUAL REPORT

The annual report was approved by the trustees and signed on behalf of the board by

..... *Richard Douglas* ..... (Richard Douglas)

on 10 June 2022 .....



Clitheroe Community Church			Charity No (if any)	701869
<b>Annual accounts for the period</b>				
Period start date	01/02/2021	<b>To</b>	Period end date	31/01/2022

## Section A Statement of financial activities

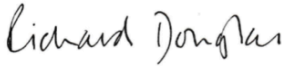
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	65,249	1,985	-	67,234	72,658
Charitable activities	S02	5,275	-	-	5,275	656
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>70,524</b>	<b>1,985</b>	<b>-</b>	<b>72,509</b>	<b>73,314</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	77,202	1,985	-	79,187	78,614
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>77,202</b>	<b>1,985</b>	<b>-</b>	<b>79,187</b>	<b>78,614</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 6,678</b>	<b>-</b>	<b>-</b>	<b>- 6,678</b>	<b>- 5,300</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 6,678</b>	<b>-</b>	<b>-</b>	<b>- 6,678</b>	<b>- 5,300</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	246,840	-	-	246,840	252,140
<b>Total funds carried forward</b>	S22	<b>240,162</b>	<b>-</b>	<b>-</b>	<b>240,162</b>	<b>246,840</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	205,330	-	-	205,330	214,344
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	205,330	-	-	205,330	214,344
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	34,832	-	-	34,832	32,496
<b>Total current assets</b>		B10	34,832	-	-	34,832	32,496
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	34,832	-	-	34,832	32,496
<b>Total assets less current liabilities</b>		B13	240,162	-	-	240,162	246,840
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	240,162	-	-	240,162	246,840
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	240,162		-	240,162	246,840
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	240,162	-	-	240,162	246,840

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Richard Douglas	26/09/2022

## Note 1 Basis of preparation

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

*Clitheroe Community Church is a thriving church with an active congregation. The annual report contains a section detailing the church's plans and focus for the year to Jan 2023.*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {2.2 }.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and***

***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.***

--

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>		
No*	<input type="checkbox"/>	* -Tick as appropriate	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>		
No*	<input type="checkbox"/>	* -Tick as appropriate	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	

**Section C: Notes to the accounts (cont)**

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

*Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

*Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102*

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated \_\_\_\_\_

## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	<b>£500</b>	Yes	No	N/a
	They are valued at cost.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	They are valued at cost.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a	
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
		✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

--

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	52,515	1,985	-	54,500	56,904
	Gift Aid	12,733	-	-	12,733	15,754
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		65,248	1,985	-	67,233	72,658
<b>Charitable activities:</b>	Hire of Rooms-community use	4,682	-	-	4,682	618
		-	-	-	-	-
		-	-	-	-	-
	Other	594	-	-	594	38
<b>Total</b>		5,276	-	-	5,276	656
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>		-	-	-	-
<b>TOTAL INCOME</b>		70,524	1,985	-	72,509	73,314

Other information:

**All income in the prior year was unrestricted except for:  
(please provide description and amounts)**

Special offerings collected for specific causes as follows:  
Afghanistan Appeal £1,030: AOG Pastor's Support £365: CIP  
Hamper Collection £590

**Where any endowment fund is converted into income in the  
reporting period, please give the reason for the conversion.**

**Within the income items above the following items are  
material: (please disclose the nature, amount and any prior  
year amounts)**

Donations and offerings to church are £52,515 in 21/22. These  
are collected via regular standing orders and Sunday collections.  
The prior year figure is £56,342.

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Employee costs	49,880	-	-	49,880	50,536
Premises costs	6,099	-	-	6,099	6,104
Supplies & services	3,209			3,209	2,156
Donations	8,181			8,181	7,427
Depreciation	11,476	-	-	11,476	11,518
Ministry training	342	-	-	342	873
<b>Total expenditure on charitable activities</b>	<b>79,187</b>	<b>-</b>	<b>-</b>	<b>79,187</b>	<b>78,614</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

<b>Total</b>	-	-	-	-	-
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	79,187	-	-	79,187	78,614

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-



**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	48,253	48,905
Social security costs	-	-
Pension costs (defined contribution scheme)	1,627	1,631
Other employee benefits	-	-
<b>Total staff costs</b>	<b>49,880</b>	<b>50,536</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE
------

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1627

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated in the same category as the employee salary - charitable activities, all funded through unrestricted funds.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Light of the Gospel Ministries	1,200		nil	1,200
Assemblies of God	2,160		nil	2,160
Afghanistan Appeal via AOG	1,200		nil	1,200
Junction 42	1,440		nil	1,440
Other (6 small donations)	2,181		nil	2,181
<b>Total</b>	<b>8,181</b>	<b>-</b>	<b>-</b>	<b>8,181</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Light of the Gospel Ministries	To support a group of churches in Serbia who share the Christian gospel and provide compassion ministries.	1,200
Junction 42	To support a charity delivering key services to the lives of offenders and their communities visibly transformed by the hope of the gospel.	1,440
Assemblies of God	Regular donations to our church's umbrella body (a bit like a denomination). Provides conferences and training. Also provides HR (human resources) advice and materials.	2,160
		-
<b>Total grants to institutions in reporting period</b>		<b>4,800</b>
<b>Other unanalysed grants</b>		<b>3,381</b>
<b>TOTAL GRANTS PAID</b>		<b>8,181</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	354,473	-	-	34,223	388,696
Additions	-	-	-	2,462	2,462
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	354,473	-	-	36,685	391,158

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	50 yrs			20%		SL

At beginning of the year	149,641	-	-	24,711	174,352
Disposals	-	-	-	-	-
Depreciation	7,089	-	-	4,387	11,476
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	156,730	-	-	29,098	185,828

**14.3 Net book value**

Net book value at the beginning of the year	204,832	-	-	9,512	214,344
Net book value at the end of the year	197,743	-	-	7,587	205,330

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

***If an accounting policy of revaluation is adopted, please provide:***

***the effective date of the revaluation***

--

***the name of independent valuer, if applicable***

--

***the methods applied and significant assumptions***

--

***the carrying amount that would have been recognised had the assets been carried under the cost model.***

--

**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

--

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

--

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***

--

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


### 15.5 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

### 15.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*


### 15.7 Other disclosures

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>					Straight Line ("SL") or Reducing Balance
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

## 16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


## 16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-

Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year


Amounts receivable after more than 1 year

--

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

--

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

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Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

***Movement in deferred income account***

**Balance at the start of the reporting period**  
**Amounts added in current period**  
**Amounts released to income from previous periods**  
**Balance at the end of the reporting period**

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

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**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**


**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Note 24**                      **Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

<b>This year £</b>	<b>Last year £</b>
-	-
34,008	32,328
824	168
-	-
<b>34,832</b>	<b>32,496</b>

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

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**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Afghanistan Appeal	R		-	1,030	- 1,030	-	-	-
AOG Pastor's Support	R		-	365	- 365	-	-	-
CIP Hamper collection	R		-	590	- 590	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	246,840	70,524	- 77,202	-	-	240,162
		<b>Total Funds</b>	246,840	72,509	- 79,187	-	-	240,162

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Great Lakes Outreach, Burundi	R		-	495	- 495	-	-	-
Street Hope	R		-	67	- 67	-	-	-
						-	-	-
						-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	252,140	72,752	- 78,052	-	-	246,840
		<b>Total Funds</b>	252,140	73,314	- 78,614	-	-	246,840

## Note 27

## Charity funds (cont)

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Christine Douglas	wife of trustee	Employed as administrator	13,812			

***In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.***

1) Employed to provide admin support. Approving document 'CSD-1377' (Declaration and Application for payment of a trustee or related party) authorised when this employment commenced.

***For any related party, please provide details of any guarantees given or received.***

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Clitheroe Community Church

On accounts for the year  
ended

31/01/2022

Charity no  
(if any)

701869

Set out on pages

1-42

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 01 / 2022**.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: *Kath McCormack*

Date: 21/07/2022

Name: Kathryn McCormack

Relevant professional  
qualification(s) or body  
(if any):

FCCA

Address: Billington, Clitheroe, BB7

**THE CLITHEROE COMMUNITY CHURCH TRUST**

England & Wales - Charity number 701869

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# Accounts

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## OUR PURPOSE

The charitable purpose of the Clitheroe Community Church Trust is the advancement of the Christian faith, in particular by the provision and maintenance of a church in Clitheroe for public worship. A variety of activities have helped the church to achieve its purpose over the year for the benefit of members, the local community, and others in the UK and abroad.

In planning these activities, the Charity Commission's guidance on public benefit has been taken into account. We believe that advancing the Christian faith is of benefit to individuals and to society as a whole by providing facilities for public worship, pastoral care and spiritual development and by promoting Christian values and service by church members in and to their communities.

## ACTIVITIES AND ACHIEVEMENTS

**This report covers the period of our financial year to 31 January 2021, which has been largely during the COVID-19 pandemic. This didn't change the purpose and mission of the church or the planned focus of prayer, ministry development and meeting together effectively. It did mean that we needed a flexible approach and a readiness to adapt to the rapidly-changing situation.**

In addition to the strategic focus for the year, the ongoing work of the church has continued for the benefit of members and the local community. The trustees wish to place on record their thanks to the many volunteers who enable this to happen.



We've had to find new and creative ways to keep prayer moving forward during the pandemic, which have included:

- Offering prayer to our community via our website and YouTube live stream
- Regular prayer times using video calling
- Prayer walking in small groups when allowed under COVID-19 restrictions
- In-person meetings for prayer and worship when permitted
- Online confidential prayer ministry
- Using the 24/7 Prayer Course in Life groups

- Online prayer events with contributions from various members and organisations to keep our horizons broad
- Week of prayer and fasting in January 2021, including interactive prayer stations and a full 24 hours of prayer led by a variety of members
- 'Catching the Wave' season of prayer during Lent, including early morning prayer, prayer evenings and online meetings as the pandemic hit



The pandemic has provided opportunities to consider how ministries are being developed and to take things forward in new ways.

- The worship team (including worship band and tech team) have adapted rapidly to each new challenge. Live stream equipment has been sourced, training provided and many hours of time volunteered to ensure that the church can continue to worship together, along with reaching new people in the local community and further afield. The worship band have moved forward with new leadership and new members, focussing both on developing vision and working it out in practice.
- Development of the preaching team has continued. They meet regularly to pray, share together and consider what God wants bringing to the church, both on a prophetic level and through Bible teaching.
- Outreach and social action has taken place on social media, via the website and through service to our communities by individuals and groups such as Ark Teenies.
- Initially the Ark toddler group ran online sessions and dropped off resources packs for local families. As in-person sessions became possible, the team navigated the regulatory and practical hurdles to provide a support group for new mums, mostly in person, but moving to video calls and emails/texts when the infection rate was very high.
- Changes in the youth group leadership took place just as the pandemic hit. Some of the existing team have taken on the leadership on a voluntary basis. Initially sessions were only permitted online, and these included teaching on topics raised by the young people, along with fun and opportunities to talk about how they were coping. The group also contributed to several whole-church prayer sessions. In-person sessions have included a worship night, a walk, a barbecue and a movie night to invite friends to, alongside teaching and discussion.
- A townwide youth resource, Ribble Valley Youth (RVY), is being developed by a CCC member and the youth leader from St James' Church, providing online and in-person events, alongside gaming and detached youthwork.
- The lunch club was continuing to reach new people in the community before the pandemic, but hasn't been able to meet since March 2020.

- Powerhouse (men's group) and the Time 4 You Ladies Group have mostly met via video call and used WhatsApp for regular communication, providing spaces for discussion, encouragement, prayer and challenge.
- Pastoral care has been provided largely through Life groups, but also via individual phone calls, messages, visits and practical support, such as help with shopping.
- The Next Gen programme for emerging leaders concluded just prior to the pandemic. Three of those attending currently lead ministries in the church.



The elders and group leaders have continually been looking for the most effective ways to meet together during each season of the pandemic. Feedback has been valuable in this and has been sought informally and through a feedback survey. The aim has been to meet the need for community while being safe and responsible.

- Public worship has taken place every Sunday. This has been live-streamed each week to ensure it is accessible to all, including those shielding or self-isolating, and support has been provided to join this and our online groups. Thorough risk assessments have given confidence to attend in person when this has been possible.
- The challenge of no congregational singing has been met by providing song lyrics for those joining online and encouraging those in the building to be creative in their worship response.
- The Sunday children's groups haven't been able to meet, but COVID-secure activity packs have been provided during meetings, a socially-distanced creche with live stream has been provided and new families have been welcomed and helped to settle in.
- 'Discipleship Explored' was run as an interactive online format, which was attended by the majority of the church, providing a springboard to engage further with practical discipleship in our everyday lives over the coming months.
- Life groups are taking the discipleship theme forward. Each group have made arrangements to suit their members and the COVID situation at the time, including video meetings, gatherings outdoors and communication via WhatsApp.
- Local residents have been kept informed via leafleting, signage, the website and social media. Email bulletins have also been a key communication tool with members and those connecting with the church
- Video calling has also been used for social 'coffee and catch up' sessions and to facilitate prayer ministry in response to times of worship.

# PARTNERSHIPS

We have partnered with a number of other organisations and groups for greater effectiveness in specialised work. Some of these partnerships involved the church as a whole and others were through links with individual church members. Support took the form of volunteer help, prayer and/or donations. Financial support is detailed in the annual accounts.

Click the images for more information about our partners.



# MANAGING RISK

The trustees are aware of potential risks to staff, volunteers and visitors and to the organisation as a whole. They have put in place measures to manage these risks, which include the following.

- The condition of buildings and equipment is kept under review.
- All boilers are professionally serviced and a Gas Safe certificate obtained.
- Inspections of electrical appliances and electrical installations have taken place.
- The fire safety installations and equipment have been inspected and serviced.

- The annual reviews of the fire safety risk assessment and financial controls have been completed.
- The church operates a safeguarding policy, which is reviewed and updated annually. Other policies and procedures have been reviewed and updated as appropriate.
- All children's/youth workers, trustees and elders have Enhanced Disclosures from the Disclosure and Barring Service, updated every three years. They receive child protection training and a copy of our safeguarding policy.
- The church holds public and employer's liability Insurance and copyright licences.
- Anti-virus protection and backups are in place for church computer equipment.
- During the COVID-19 pandemic, risk assessments and guidance have been produced for church and room hire groups to ensure that the risks are managed and effective arrangements put in place. Government guidance and regulations have regularly been consulted to ensure the documents and arrangements are up to date. These have been communicated online and in the building.

## **FINANCE REVIEW**

The annual accounts show the finances for the year. The trustees are satisfied that they are sound and were prepared in accordance with the relevant regulations and guidance.

### **INCOME AND EXPENDITURE**

Income is largely derived from free-will giving, most coming from church members. Tax refunds via the Gift Aid scheme supplement this, and room hire payments contribute towards running costs and building refurbishment.

The trustees work closely with the elders to establish spending priorities. Quarterly and ad hoc board meetings, aided by treasurer's reports, allow the trustees regularly to make judgements relating to available funds and the appropriate allocation of those funds. We ensure that at least 10% of our income goes to support other ministries who have similar aims, alongside using funds for the relief of poverty and special need.

Income last year was significantly boosted by a large one-off donation. This, along with reductions in e.g. room hire due to the pandemic, has led to an overall reduction in income this year. A reduction in expenditure (e.g. cleaning, fuel and youth pastor moving to another job) plus reserves carried over from last year mean that the cash flow for the year is not in deficit.

### **DONATIONS**

In addition to our regular giving, we've also been able to contribute to Junction 42 worship packs for prisoners, health provision in Burundi via Great Lakes Outreach, Barnabas Fund's COVID-19 appeal, the Lebanon bomb blast appeal and local homeless project 'Street Hope'.

### **BUDGETS**

Budgets for various church groups were introduced, which give leaders more control over spending in their ministry area and help with forward planning. The lack of opportunity for in-person events has meant that some budgets haven't been used much this year, but the process is preparing the ground for improved expenditure planning.

### **RESERVES POLICY**

The level of reserves is reviewed periodically by the trustees. They are satisfied that the assets of the charity are available and adequate to fulfil the obligations of the charity.

## **VISION AND STRATEGY FOR 2021/22**

The pandemic has been a good time to take stock and evaluate what really matters in the kingdom of God. Over the year, three key elements of church vision have become increasingly clear.

## Discipleship

Followers of Jesus are called to live out his teachings in every area of our lives. There's never any sense of standing still – there's always a sense of 'leaning in' and moving forward. The inability to meet together in person has brought into focus the need to be clear about how we can do this ourselves and encourage others in their discipleship journey. The 'Discipleship Explored' course and the discipleship teaching on Sunday mornings have been providing input for this. Our smaller groups are providing space to support one another in working this out (e.g. adults' and youth Life groups, Powerhouse men's group and Time 4 You ladies' group).

## Leadership

As a result of the ministry development that has taken place over the last couple of years, new ministry leaders have come on board and a broader leadership team is developing. But leadership is not confined to a particular role within church. Each of us is called to be part of the 'priesthood of all believers', leading those in our sphere of influence closer to God, whether that's our homes, workplaces, schools or friendships.

## Relationship

Neither of the first two work very well without effective relationships with one another, with those around us and with God. Proverbs 27:17 says, 'As iron sharpens iron, so one person sharpens another.' Developing these effective relationships takes time, intention and trust.

The outcome of all these three elements of vision is **transformation**: as individuals, as a church and as representatives in our community, so that we can live out Romans 12:2. *'Do not conform to the pattern of this world, but be transformed by the renewing of your mind. Then you will be able to test and approve what God's will is—his good, pleasing and perfect will.'*

This is intended as a brief overview of the direction of travel for CCC, and more information about working it out will be included in a vision day in the autumn.

# GOVERNANCE

The charitable trust was established by a declaration of trust on 29 June 1989. The trustees are to be four in number and they may appoint additional trustees, provided they accept the statement of faith in the declaration of trust.

The trustees cooperate with the elders in furthering the object of the trust. The primary responsibilities of the elders are spiritual, pastoral and for the ministries of the church. The trustees are mainly responsible for financial, legal and property-related matters. Both groups meet regularly and require unanimous decisions from a quorum of at least three. A register of interests is kept, where trustees declare any potential conflicts of interest. They are also required to make declarations confirming their eligibility to act as a trustee. New trustees receive support from an existing trustee sponsor, and all trustees are provided with information from the Charity Commission

**Name of the charity:** The Clitheroe Community Church Trust

**Registered charity number:** 701869

**Principal office:** Clitheroe Community Church, Millthorne Avenue, Clitheroe, Lancashire, BB7 2LE

**Charity trustees:** Sarah Corbridge (retired 11/01/2021), Richard Douglas, Andrew Piercy, Gillian Whitfield

The annual report was approved by the trustees and signed on behalf of the board by Richard Douglas on 07/07/2021





Clitheroe Community Church			Charity No (if any)	701869
<b>Annual accounts for the period</b>				
Period start date	01/02/2020	<b>To</b>	Period end date	31/01/2021

## Section A Statement of financial activities

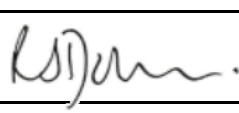
Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	72,096	562	-	72,658	98,813
Charitable activities	S02	656	-	-	656	6,652
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>72,752</b>	<b>562</b>	<b>-</b>	<b>73,314</b>	<b>105,465</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	78,052	562	-	78,614	94,152
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>78,052</b>	<b>562</b>	<b>-</b>	<b>78,614</b>	<b>94,152</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	- 5,300	-	-	- 5,300	11,313
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 5,300</b>	<b>-</b>	<b>-</b>	<b>- 5,300</b>	<b>11,313</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 5,300</b>	<b>-</b>	<b>-</b>	<b>- 5,300</b>	<b>11,313</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	252,140	-	-	252,140	240,827
<b>Total funds carried forward</b>	S22	<b>246,840</b>	<b>-</b>	<b>-</b>	<b>246,840</b>	<b>252,140</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	214,344	-	-	214,344	225,863
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	214,344	-	-	214,344	225,863
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	32,496	-	-	32,496	26,277
<b>Total current assets</b>		B10	32,496	-	-	32,496	26,277
<b>Creditors: amounts falling due within one year</b>		B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	32,496	-	-	32,496	26,277
<b>Total assets less current liabilities</b>		B13	246,840	-	-	246,840	252,140
<b>Creditors: amounts falling due after one year</b>		B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	246,840	-	-	246,840	252,140
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	246,840	-	-	246,840	252,140
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	246,840	-	-	246,840	252,140

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	R. J. Douglas	27/09/2021

## Note 1 Basis of preparation

***This section should be completed by all charities .***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

*Clitheroe Community Church is a thriving church with an active congregation. The annual report contains a section detailing the church's plans and focus for the year to Jan 2022.*

Disclosure of any uncertainties that make the going concern assumption doubtful;

*Not applicable*

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Not applicable*

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note {2.2 }.

Yes\*

No\*

\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and***

***(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.***

--

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	



## Note 2 Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	<p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations</p>	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Income from membership subscriptions</b>	membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

		<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Redundancy cost** The charity made no redundancy payments during the reporting period.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

£500

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

**Stocks and work in progress** Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

		✓
--	--	---

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
-----	----	-----

		✓
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They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
-----	----	-----

		✓
--	--	---

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

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## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	56,342	562	-	56,904	82,495
	Gift Aid	15,754	-	-	15,754	16,319
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		72,096	562	-	72,658	98,814
<b>Charitable activities:</b>	Hire of Rooms-community use	618	-	-	618	6,414
		-	-	-	-	-
		-	-	-	-	-
	Other	38	-	-	38	238
<b>Total</b>		656	-	-	656	6,652
<b>Other trading</b>	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		-	-	-	-	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		72,752	562	-	73,314	105,466
<b>Other information:</b>						
<b>All income in the prior year was unrestricted except for: (please provide description and amounts)</b>	Special offerings collected for specific causes as follows: Albania Appeal £568 Mozambique Flood Appeal £808					
<b>Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.</b>						
<b>Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)</b>	Donations and offerings to church total £56,342 in 20/21. These are collected via regular standing orders and in person collections at services and events. The prior year figure was £82,495.					

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-
<b>Expenditure on charitable activities</b>					
Employee costs	50,536	-	-	50,536	56,412
Premises costs	6,104	-	-	6,104	9,364
Supplies & services	2,156			2,156	3,360
Donations	7,427			7,427	10,920
Depreciation	11,518	-	-	11,518	12,575
External speakers expenses	430			430	350
Ministry training & materials	443	-	-	443	1,171
<b>Total expenditure on charitable activities</b>	78,614	-	-	78,614	94,152
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Other**

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-

**TOTAL EXPENDITURE**

78,614	-	-	78,614	94,152
--------	---	---	--------	--------

**Other information:**

**Analysis of expenditure on charitable activities**

<b>Activity or programme</b>	<b>Activities undertaken directly</b>	<b>Grant funding of activities</b>	<b>Support Costs</b>	<b>Total this year</b>	<b>Total prior year</b>
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-



### Note 9 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	48,905	54,599
Social security costs	-	-
Pension costs (defined contribution scheme)	1,631	1,813
Other employee benefits	-	-
<b>Total staff costs</b>	<b>50,536</b>	<b>56,412</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE
------

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>3</b>

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1631

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated in the same category as the employee salary - charitable activities, all funded through unrestricted funds.

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

**Note 13 Grantmaking**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Light of the Gospel Ministries	1,200		nil	1,200
Assemblies of God	2,160		nil	2,160
Junction 42	1,440		nil	1,440
Other (10 small donations)	2,627		nil	2,627
<b>Total</b>	<b>7,427</b>	<b>-</b>	<b>-</b>	<b>7,427</b>

Please enter "Nil" if the charity does not identify and/or allocate support costs.

**13.2 Grants made to institutions**

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
Light of the Gospel Ministries	To support a group of churches in Serbia who share the Christian gospel and provide compassion ministries.	1,200
Junction 42	To support a charity delivering key services to the lives of offenders and their communities visibly transformed by the hope of the gospel.	1,440
Assemblies of God	Regular donations to our church's umbrella body (a bit like a denomination). Provides conferences and training. Also provides HR (human resources) advice and materials.	2,160
		-
<b>Total grants to institutions in reporting period</b>		<b>4,800</b>
<b>Other unanalysed grants</b>		<b>2,627</b>
<b>TOTAL GRANTS PAID</b>		<b>7,427</b>

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	354,473	-	-	34,223	388,696
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	354,473	-	-	34,223	388,696

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SL or RB	SL or RB	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>	50 yrs			20%		SL

At beginning of the year	142,551	-	-	20,282	162,833
Disposals	-	-	-	-	-
Depreciation	7,089	-	-	4,430	11,519
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	149,640	-	-	24,712	174,352

**14.3 Net book value**

Net book value at the beginning of the year	211,922	-	-	13,941	225,863
Net book value at the end of the year	204,833	-	-	9,511	214,344

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied and significant assumptions*

--

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

--

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

--

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

--

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

--

*\* The "transfers" row is for movements between fixed asset categories.*

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


## 15.5 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

## 15.6 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*


## 15.7 Other disclosures

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual

**Note 16 Heritage assets***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets****(i) Explain the nature and scale of heritage assets held.****(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.**


**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>						Straight Line ("SL") or Reducing Balance
<b>** Rate</b>						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

## 16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A £	At cost Group B £	Total £
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


## 16.9 Five year summary of heritage assets transactions

	2015 £	2014 £	2013 £	2012 £	2011 £
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
<b>Donations</b>					
Group A	-	-	-	-	-

Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

**Note 17 Investment assets**

Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total  
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

**Analysis of current asset investments**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

- Cash or cash equivalents
- Listed investments
- Investment properties
- Social investments
- Other investments
- Total

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

- Amounts payable within 1 year
- Amounts payable after more than 1 year
- Amounts receivable within 1 year
- Amounts receivable after more than 1 year


**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.


## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	-	-	-	-

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

--

***Movement in deferred income account***

Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).**

--

**21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.**

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**


**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Note 24**                      **Cash at bank and in hand**

<b>Short term cash investments (less than 3 months maturity date)</b>
<b>Short term deposits</b>
<b>Cash at bank and on hand</b>
<b>Other</b>
<b>Total</b>

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
32,328	26,220
168	57
-	-
<b>32,496</b>	<b>26,277</b>

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

--

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

--

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Great Lakes Outreach, Burundi	R		-	495	- 495	-	-	-
Street Hope	R		-	67	- 67	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	252,140	72,752	- 78,052	-	-	246,840
		<b>Total Funds</b>	252,140	73,314	- 78,614	-	-	246,840

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Offering for Albania	R		-	568	- 568	-	-	-
Mozambique Flood Appeal	R		-	808	- 808	-	-	-
						-	-	-
						-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	240,827	104,089	- 92,776	-	-	252,140
		<b>Total Funds</b>	240,827	105,465	- 94,152	-	-	252,140

## Note 27

## Charity funds (cont)

**27.3 Transfers between funds**

	<b>Reason for transfer and where endowment is converted to income, legal power for its conversion</b>	<b>Amount</b>
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

<b>Planned use</b>	<b>Purpose of the designation</b>	<b>Amount</b>

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				Last year TOTAL
		This year				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	£
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

**FALSE**

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Christine Douglas	wife of trustee	Employed as administrator	13,306			

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

<p>1) Employed to provide admin support. Approving document 'CSD-1377' (Declaration and Application for payment of a trustee or related party) authorised when this employment commenced.</p>

*For any related party, please provide details of any guarantees given or received.*

**Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Clitheroe Community Church

**On accounts for the year  
ended**

31/01/2021

**Charity no  
(if any)**

701869

**Set out on pages**

1-45

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 01 / 2021**.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

**Signed:** *Kath McCormack*

**Date:** 30/08/2021

**Name:** Kathryn McCormack

**Relevant professional  
qualification(s) or body  
(if any):**

FCCA

**Address:** Billington, Clitheroe, BB7