

REGISTERED COMPANY NUMBER: 02425628 (England and Wales)
REGISTERED CHARITY NUMBER: 1001599

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
GROUND LEVEL MINISTRY TEAM

GROUND LEVEL MINISTRY TEAM

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FOR THE YEAR ENDED 31 DECEMBER 2020

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Ground Level's charitable objects are: To advance the Christian Faith by promoting, supporting, and encouraging the Church in the area of The Humber to the Wash and beyond by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian Doctrine and Principles along with the pastoral care of Christian people and those in leadership within the Church.

Grantmaking

The Directors/Trustees receive applications for funding of specific projects from churches, organisations, and individuals from within the Ground Level Network. Applications are made to the Executive Team. These are considered by the Directors/ Trustees and the Ground Level executive team regularly throughout the year. Applicants for funding are required to evidence that they can meet the criteria within the grant making policy before grants are processed. The successful funding applicants are asked to report back on their progress, evidencing successful achievement of agreed outcomes.

Volunteers

The many activities of Ground Level are usually only possible because of a significant number of volunteer hours, this has been substantially lower in 2020 with much of our activity moving online due to the pandemic.

However, the 'Youth Revival' and 'ONE event where you are' events were broadcast live from the Lincolnshire Showground over a 3-day period and we recognise this was only possible with the help of a team of willing and gifted volunteers.

PUBLIC BENEFIT

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities act when reviewing our aims and objectives and in planning our future activities. In particular, the Directors/Trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Ground Level, along with the rest of the world, has been significantly impacted by the COVID-19 pandemic. Early in 2020, the Board acted quickly, and the planned programme of events were adapted where possible and postponed where it was felt necessary. The two large gatherings, the ONE Event and the leaders conference, were postponed and a successful on-line gathering took place when the leaders conference was due to be held. The 2020 August bank holiday weekend saw the largest digital gathering the organisation has ever planned with a mix of pre-recorded material and live streaming, along with live links to guests from around the world. The Board are grateful of the opportunities to widen the reach of the organisation and to see the Kingdom advancing in new ways and to even more people.

The impact of the pandemic has dramatically altered the way the organisation operates. All staff members were asked to work from home and most meetings now take place via the online Zoom platform. The regular leaders' gatherings have continued to take place although these have also moved to the Zoom platform. The number of events and opportunities for interaction has increased and there has been a high level of engagement with the new formats. The ability to bring together groups of people who have previously been challenged by distance to travel has been a real positive of the situation.

Throughout this period the safety and wellbeing of the team and all the people who interact with the organisation has been of paramount importance.

The charity entered this period in a strong financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation. The postponement of the large gatherings had the potential to cause a significant loss, with several supplier deposits already placed. Through continued communication and strong historic relationships, the charity has seen tremendous support and loss of deposits has been kept to a minimum. Along with an injection of COVID specific support, income has been sufficient, and donations have been received following online events.

The Trustees continue to closely monitor the situation and react where necessary. The long-term risks to the organisation are seen to be minimal and the opportunities are significant. The ability to connect with people where they are and support the network to see our objectives met have never been greater. The churches and leaders within the network are linked together via 8 regional & relational 'Connections'.

Ground Level held its first digital Leadership Conference in response to the Coronavirus pandemic restrictions, which attracted delegates from the UK and overseas. Through keynote and seminar sessions over the 2 days, we continued to focus on equipping leaders to increase leadership capacity and sustainability with their teams and churches, increase the impact made in the communities they operate within.

The Monthly Leaders Days formerly held at Alive Church Lincoln, moved to online delivery in response to pandemic restrictions with national and international speakers representing significant churches/church networks or related third sector organisations.

Four Leaders National Forums formerly held at The Well, Retford Baptist Church, also moved to online delivery. These forums were well attended by key leaders and emerging leaders within the Ground Level network. The focus of these gatherings was to equip our churches to fulfil the Ground Level strategic objectives.

The annual ONE Event usually held on the Lincolnshire Showground with thousands of delegates attending over 5 days moved to a broadcast event over 3 days because of the pandemic restrictions. The event incorporated two main elements, 'Youth Revival' and 'ONE event where you are'. The combined celebration attracted both national and international speakers and a variety of seminar topics were available for delegates to choose from focusing on the strategic objectives of the network.

Ground Level's Parliamentary Liaison Officer continued to work in consultation and cooperation with CARE (Christian Action Research and Education) and reported back on parliamentary discussions and plans that affect third sector organisations and in particular, Christian denominations.

Ground Level is involved in extensive training for Church Leaders and workers, so that in their locality they can deliver services that are of benefit to the Public. Our focus on training and equipping senior church leaders, and leadership teams, allows them to better serve the people within their church constituency and their local community. In addition to our regular leadership training and equipping days we had a fourth intake to our year-long 'Leadership Engine'; a bespoke leadership training course which attracted 39 full enrolment candidates.

As part of Ground Level's strategic objectives, we continued to develop a GLX (Ground Level Exchange) events that focused on the area of influence. This enabled those who have influence in the different spheres of society to share approaches on influencing those sectors for the greater good.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

In pursuing the strategic objective, of developing youth and children's work across the churches of then network; 'Youth Revival', has been launched providing practical advice, inspiration, and proven practices to help churches build great youth ministry. And, equipping days for children's workers from across the network have also taken place.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that united as a response to the coronavirus national lockdown. Since launching last March, 'Love Your Neighbour' has delivered over 5 million meals nationally to those who need it most. In addition to offering support to people facing debt, unemployment, and homelessness. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver £272,918 of targeted support to those in need.

Disclosure and Barring Service

Ground Level is an umbrella organisation that many of our churches make use of to carry out DBS checks for eligible people, working with children and vulnerable adults. We provide this service to our churches to enable them to recruit the right people to work and volunteer. In 2020 we were able to process 133 Disclosure applications.

FINANCIAL REVIEW

Investment policy and objectives

There are no restrictions on the charity's power to invest. However, the Directors/Trustees do not consider it to be in line with the objectives of the charity to be investing funds at this time.

Reserves policy

The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to three months of operating expenditure, the Directors/Trustees deem it necessary to maintain adequate reserves to cover a potential deficit from the annual ONE event. The proposed 2021 ONE day event is projected to have a small deficit in order to keep it safe and affordable. Consideration has been given as to what expenses could be reduced should the need arise. The level of reserves is reviewed annually by the Directors/Trustees.

FINANCIAL POSITION UPDATE

The Directors/Trustees consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2020 of £347,851 (2019- £797,208) and net expenditure of £319,495 (2019 - £755,227). Free reserves at the year-end amount to £182,297 (2019 - £152,138) and are considered adequate to support the ongoing plans of the charity.

FUTURE PLANS

The three-year transition process which began in the Spring of 2020 enabling the founder of the Network, Stuart Bell, to transfer his leadership role to Paul Bengner continues.

The Leadership days and conferences will continue with emphasis on building strong, healthy churches that are of benefit to their local areas. These will initially be online but moving to physical gatherings or a hybrid of physical and online activities as pandemic restrictions lift.

After 40 years of gathering on the Lincolnshire Showground for Grapevine and the ONE Event celebrations, the decision has been made to hold a new annual gathering of the network from 2022 onwards. The board has committed to an event on the Newark and Nottinghamshire Showground for three years starting in August 2022. As the organisation develops there is still the desire for the whole network to gather. Although some of the core substance of the ONE Event will still be present the new event will have significantly different characteristics and it is hoped that it will be more accessible to all members of the network.

The work of our parliamentary officer will continue, providing information to Ground Level church leaders who can then be better equipped to engage locally on key issues.

Ground Level has several strong overseas connections including; the 'One Focus' network in the USA, the O2 Network also in the USA, and the 'Christian Network' in South Africa. Ground Level will continue developing these connections.

Work continues in developing partnerships with some significant UK organisations under the umbrella of 'Partners for Influence' (PFI). These links give added value and mutual development as the organisations share the same goals but work these out in different contexts. The UK PFI constituency would represent a very large number of Churches within the nation and Ground Level sees its role in facilitating this very strategic body.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association. It is also known by Ground Level Network.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Ground Level seeks the appointment of new Directors/Trustees from churches within the Ground Level network. It seeks to identify those considered suitable to provide a balance of skills and strengths.

Organisational structure

The charity is managed by the Directors/Trustees who have ultimate control over the management and operations of the Charity, including the administration and management of the Charity's funds and assets.

The Directors/Trustees accompanied by the Executive team meet regularly throughout the year and this grouping has responsibility for the day-to-day management of the Charity.

Over the last 2 years a new team, the 'Ground Level Team' has been set in place and operate with delegated authority to develop vision and oversee the strategic development of key areas of activity. This team is accountable to the Directors and number of the Directors are included in the GL team.

The Operations staff have the responsibility of implementing the Director/Executive team's directives and are in regular communication with the network leader and chair.

Induction and training of new trustees

On appointment, new Directors/Trustees meet with the Operations Manager who acquaints them with their job description and responsibilities as Directors/Trustees.

Risk management

The Directors/Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Directors/Trustees have updated the risk management strategy which includes: an annual review of the principal risks and uncertainties that the charity faces; the review of current policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability remains the major financial risk that the charity faces. A key element in the management of financial risk is a regular review of available funds to settle debts as they fall due and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity. The review of financial controls in relation to internal security also forms part of the financial risk management. Attention has also been focused on non-financial risks arising from fire, health and safety of staff, and event delegates. These risks are managed by ensuring in-date accreditation; adequate insurance and robust policies and procedures are in place and regular awareness training for staff working in these operational areas.

Post Balance Sheet Events

The ongoing impact of the COVID-19 pandemic and uncertainty about the lifting of restrictions has led the Board to make the following decisions:

- We will once again hold an online leaders conference in 2021.
- The ONE event 2021 will be a 1-day event on the Lincolnshire Showground celebrating our 40-year history and looking ahead to the future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02425628 (England and Wales)

Registered Charity number

1001599

Registered office

22 Newland
LINCOLN
LN1 1XD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

P. Atkins
P. Thorne
D. Jones
N. Collins
M. R. I. Hopkins

Auditors

Smethurst & Co LLP
Statutory Auditors
12 Abbey Road
GRIMSBY
DN32 0HL

Bankers

Yorkshire Bank plc,
8 Guildhall Street
LINCOLN
LN1 1TT

Solicitors

Lawson Lewis Blakers
11 Hyde Gardens
Eastbourne
East Sussex
BN21 4PP

Senior Staff

S. Bell
P. Benger
J. Harrison
P. Kemshell

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ground Level Ministry Team for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Smethurst & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 September 2021 and signed on its behalf by:

D. Jones - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

Opinion

We have audited the financial statements of Ground Level Ministry Team (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and Trustees to identify any known or suspected instances of fraud.
- Review of risks to the charity and its systems in relation to misstatements and fraud through enquiring with management, ensuring any risks unidentified by them are considered.
- Tailoring of the audit tests using a risk based approach to identify fraud and irregularity including those in relation to revenue recognition and management override.
- Challenging assumptions and judgements made within significant accounting estimates such as stock and support costs.
- Identification of key laws and regulations applicable to the charity and review of compliance by enquiring with management of any breaches, ensuring health and safety consultants continue to be used, reviewing Charity Commission and Companies House websites along with the board minutes.

There are inherent limitations in the audit procedures described above and the further removed laws and regulations are from the financial transactions, the less likely we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Smethurst & Co LLP
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
12 Abbey Road
GRIMSBY
DN32 0HL

21 September 2021

GROUND LEVEL MINISTRY TEAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	210,442	-	210,442	337,575
Charitable activities					
ONE Event	4	8,268	-	8,268	373,013
Conferencing		14,067	-	14,067	77,634
General		1,982	87,085	89,067	8,142
Investment income	3	2,331	-	2,331	844
Other income		23,676	-	23,676	-
Total		<u>260,766</u>	<u>87,085</u>	<u>347,851</u>	<u>797,208</u>
EXPENDITURE ON					
Charitable activities					
ONE Event	5	29,567	-	29,567	503,020
Conferencing		17,617	-	17,617	89,852
General		198,288	74,023	272,311	162,355
Total		<u>245,472</u>	<u>74,023</u>	<u>319,495</u>	<u>755,227</u>
NET INCOME		<u>15,294</u>	<u>13,062</u>	<u>28,356</u>	<u>41,981</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>172,330</u>	<u>-</u>	<u>172,330</u>	<u>130,349</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>187,624</u></u>	<u><u>13,062</u></u>	<u><u>200,686</u></u>	<u><u>172,330</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	13	5,327	-	5,327	3,919
CURRENT ASSETS					
Stocks	14	12,018	-	12,018	10,537
Debtors	15	38,971	-	38,971	21,849
Cash at bank and in hand		299,932	87,085	387,017	266,229
		<u>350,921</u>	<u>87,085</u>	<u>438,006</u>	<u>298,615</u>
CREDITORS					
Amounts falling due within one year	16	(168,624)	(74,023)	(242,647)	(130,204)
NET CURRENT ASSETS		<u>182,297</u>	<u>13,062</u>	<u>195,359</u>	<u>168,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>187,624</u>	<u>13,062</u>	<u>200,686</u>	<u>172,330</u>
NET ASSETS		<u>187,624</u>	<u>13,062</u>	<u>200,686</u>	<u>172,330</u>
FUNDS	18				
Unrestricted funds				187,624	172,330
Restricted funds				13,062	-
TOTAL FUNDS				<u>200,686</u>	<u>172,330</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 September 2021 and were signed on its behalf by:

D. Jones - Trustee

GROUND LEVEL MINISTRY TEAM
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	31.12.20 £	31.12.19 £
Cash flows from operating activities			
Cash generated from operations	1	123,454	55,170
Net cash provided by operating activities		<u>123,454</u>	<u>55,170</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,666)	(1,450)
Net cash used in investing activities		<u>(2,666)</u>	<u>(1,450)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		120,788	53,720
		<u>266,229</u>	<u>212,509</u>
Cash and cash equivalents at the end of the reporting period		<u>387,017</u>	<u>266,229</u>

The notes form part of these financial statements

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.12.20		31.12.19
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	28,356		41,981
Adjustments for:			
Depreciation charges	1,258		1,106
Increase in stocks	(1,481)		(1,924)
(Increase)/decrease in debtors	(17,122)		33,553
Increase/(decrease) in creditors	112,443		(19,546)
	<u>123,454</u>		<u>55,170</u>
Net cash provided by operations	<u>123,454</u>		<u>55,170</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
Net cash			
Cash at bank and in hand	266,229	120,788	387,017
	<u>266,229</u>	<u>120,788</u>	<u>387,017</u>
Total	<u>266,229</u>	<u>120,788</u>	<u>387,017</u>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income is deferred only when the charity has to fulfil conditions before it becomes entitled to it or where the donor has specified that income is to be expended in a future year.

The method used to measure the stage of completion of a service is the physical proportion of work completed.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable are included when approved by the Directors/Trustees and paid out. Grants authorised but unpaid, where there is no enforceable obligation to pay, are not accrued.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% Reducing Balance

Only Fixed Assets costing in excess of £500 are capitalised.

Stocks

This is consistently valued, using the first in first out basis, at the lower of cost or net realisable value.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Irrecoverable VAT is charged to the Statement Of Financial Activities in the period to which it relates.

Fund accounting

All funds received as income are unrestricted in their nature, and are attributable to the principal activities of the charity. Designated funds are determined by the Trustees.

Pension costs and other post-retirement benefits

The charitable company operates defined contribution pension schemes. Contributions payable to the charitable company's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods and services are not quantified in the accounts however services provided by volunteers are explained as part of the Trustees report.

Operating leases

Rentals under operating leases are charged to the Statement Of Financial Activities in the period to which they relate.

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	127,628	131,697
ONE Offerings	82,464	195,722
Conference Offerings	350	10,156
	<u>210,442</u>	<u>337,575</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Investment Income	2,331	844
	<u>2,331</u>	<u>844</u>

4. INCOME FROM CHARITABLE ACTIVITIES

				31.12.20	31.12.19
				Total	Total
	ONE Event	Conferencing	General	activities	activities
	£	£	£	£	£
Training Fees	-	14,067	29	14,096	78,573
Bookings/Day Gate Receipts	3,960	-	-	3,960	301,693
Catering/Trade Stands	-	-	-	-	40,897
Grants	-	-	87,085	87,085	-
Media	2,654	-	403	3,057	31,716
Miscellaneous	1,654	-	1,550	3,204	5,910
	<u>8,268</u>	<u>14,067</u>	<u>89,067</u>	<u>111,402</u>	<u>458,789</u>

Grants received, included in the above, are as follows:

	31.12.20	31.12.19
	£	£
Church Revitalisation Trust (Love Your Neighbour)	87,085	-
	<u>87,085</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

		Grant		
		funding of		
		activities		
		(see note		
		6)		
		£		
	Direct		Support	
	Costs		costs (see	
	£		note 7)	
			£	
ONE Event	29,567	-	-	29,567
Conferencing	17,617	-	-	17,617
General	158,147	88,023	26,141	272,311
	<u>205,331</u>	<u>88,023</u>	<u>26,141</u>	<u>319,495</u>

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
General	<u>88,023</u>	<u>22,000</u>

The total grants paid to institutions during the year was as follows:

	31.12.20	31.12.19
	£	£
Betel	5,000	10,000
Links International	1,000	3,000
The Message Trust	8,000	9,000

The following grants were paid to institutions under the Love your neighbour project

Feed the Hungry	9,700	-
Ikon Church	4,467	-
Alive Group	13,959	-
New Life Sleaford	33,014	-
Farnworth Baptist Church	8,643	-
Acts Trust	<u>4,240</u>	<u>-</u>
	<u>88,023</u>	<u>22,000</u>

7. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>22,028</u>	<u>4,113</u>	<u>26,141</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.20	31.12.19
	£	£
Auditors' remuneration	1,300	1,300
Auditors' remuneration for non audit work	2,200	2,000
Depreciation - owned assets	<u>1,258</u>	<u>1,106</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	112,884	100,292
Social security costs	1,391	699
Other pension costs	4,442	1,276
	<u>118,717</u>	<u>102,267</u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Charitable Activities	3	3
Admin	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

During the year defined contribution pension costs were paid for 4 employees (2019- 3).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £34,597 (2019- £49,001) in relation to Team leader work and management work at ground level.

Amounts were paid to key management inclusive of Employers national insurance during the year of £66,046 (2019- £49,001).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

There was no restricted income or expenditure in 2019.

12. TRUSTEE INDEMNITY INSURANCE

The company has paid £536 (2019 - £436) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

13. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2020	13,049
Additions	2,666
At 31 December 2020	<u>15,715</u>
DEPRECIATION	
At 1 January 2020	9,130
Charge for year	1,258
At 31 December 2020	<u>10,388</u>
NET BOOK VALUE	
At 31 December 2020	<u>5,327</u>
At 31 December 2019	<u>3,919</u>

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. STOCKS	31.12.20	31.12.19
	£	£
Stocks	12,018	10,537
	<u>12,018</u>	<u>10,537</u>
15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Other debtors	38,388	19,687
VAT	583	2,162
	<u>38,971</u>	<u>21,849</u>
16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.20	31.12.19
	£	£
Accruals and deferred income	242,647	130,204
	<u>242,647</u>	<u>130,204</u>

Included in other creditors is deferred income of £150,930 (2019 - £101,299) for training income and ONE tickets paid in advance relating to services and events provided in 2021 and 2020.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.20	31.12.19
	£	£
Between one and five years	5,038	21,870
	<u>5,038</u>	<u>21,870</u>

18. MOVEMENT IN FUNDS

A grant was received from the Church Revitalisation trust (Love your neighbour) during the year to assist with the response to the needs of the most vulnerable and marginalised people affected by the COVID-19 crisis within communities in England.

19. EMPLOYEE BENEFIT OBLIGATIONS

The charity makes contributions for all of its employees into one of two defined contribution schemes. The amount charged to the Statement Of Financial Activities during the year was £4,442 (2019 - £1,276). There were no pension amounts outstanding at the 31st December 2020.

20. RELATED PARTY DISCLOSURES

Total donations from Trustees during the year amounted to £2,406 (2019- £5,669)

Included in wages and national insurance during the year were amounts totalling £12,816 (2019- £12,560) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

Fees included in wages, were paid during the year of £nil (2019: £15,000) to Bottletop Holdings Limited, a company of which P. Kemshell and J Harrison are directors, in relation to consultancy services.

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

21. FUNDS HELD AS AGENT

As at the 31st December 2020 Ground Level held £8,437 (2019- £8,905) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.