



**GROUND LEVEL MINISTRY TEAM**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 2021. 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 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 reduced during the coronavirus pandemic when much of our activity moved online due to restrictions on gatherings.

However, the 'ONE' day event in August 2021 on the Lincolnshire Showground attracted around 2,900 attendees and 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 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Ground Level, along with the rest of the world, has been significantly impacted by the COVID-19 pandemic. Early on the Board acted quickly, and the planned programme of events were adapted where possible to online events. In May 2021 our leaders conference operated online again, and our usual 5-day 'ONE event' over the August bank holiday weekend operated as a 1-day event in 2021, as well as having an option for delegates to join online.

The Board are grateful for the opportunities to widen the reach of the organisation and to see the Kingdom of God advancing in new ways and to even more people through our online platforms.

As 2021 progressed more of our operations and activities returned to being 'in person' events with options for online attendance enabling people who have previously been challenged by distance of travel to benefit.

The charity entered this period in a good financial position and has qualified people and systems in place to continually monitor the financial implications of external forces on the organisation. The hosting of the large 1-day 'ONE' event did prove to be challenging as a significant contingent of historic attendees were still nervous to gather in large numbers.

The Trustees continue to closely monitor the situation and react where necessary.

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 continue to be linked together via regional & relational 'Connections'.

Ground Level recently held its first in-person Leadership Conference which attracted 330 delegates from the UK and overseas. Over the 3 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 have moved back to being in-person events with an online option, attracting national and international speakers representing significant churches/church networks or related third sector organisations.

Our Leaders National Forums days have moved back to being in-person events with an online option. These forums are 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.

Ground Level's 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 fifth intake to our year-long 'Leadership Engine'; a bespoke leadership training course.

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

Pursuing the strategic objective, of developing youth and children's work across the churches of the network has seen 'Youth Revival' develop to provides practical advice, inspiration, and proven practices to help churches build great youth ministry.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that united as a response to the coronavirus national impact. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver 975,000 meals, assist 300 seeking jobs, help 895 people in financial difficulty, provide 2,000 Christmas bags of kindness.

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.

**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 the current post pandemic economic climate. In addition to three months of operating expenditure, the Directors/Trustees deem it necessary to maintain adequate reserves to cover a deficit from the postponed 'Awaken' event. At the time of writing a major review covering operational activity and staffing is being undertaken to reduce our projected costs. The level of reserves is currently reviewed quarterly by the Directors/Trustees.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**FINANCIAL REVIEW**

**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 2021 of £460,096 (2020- £347,851) and net expenditure of £529,677 (2020 - £319,495). Free reserves at the year-end amount to £123,834 (2020 - £182,297) 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 had been made to launch a new annual gathering of the network called 'Awaken'. It was expected that this new event would begin in August 2022 on the Newark and Nottinghamshire Showground. Unfortunately, with low post pandemic bookings, the 2022 event has been postponed and at the time of writing we are carrying out consultation across the network to develop a viable event for 2023 as there is still a clear desire for the whole network to gather.

Ground Level has several strong overseas connections including; the 'One Focus' network in the USA, the O2 Network also in the USA, the 'Christian Network' in South Africa, and 'SALT' churches in Spain. 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.

**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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02425628 (England and Wales)

**Registered Charity number**  
1001599

**Registered office**  
22 Newland  
LINCOLN  
LN1 1XD

**Trustees**  
P. Atkins  
P. Thorne (resigned 22.6.22)  
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. Bengier  
J. Harrison  
P. Kemshell  
J. Gibson

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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.

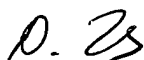
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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 22 June 2022 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)**

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**Opinion**

We have audited the financial statements of Ground Level Ministry Team (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet 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 2021 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)**

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**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.

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](http://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.

*Smethurst & Co LLP*

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

24 June 2022

**GROUND LEVEL MINISTRY TEAM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	200,340	-	200,340	210,442
<b>Charitable activities</b>					
ONE/Awaken Event	4	45,723	-	45,723	8,268
Conferencing		13,658	-	13,658	14,067
General		1,746	193,834	195,580	89,067
Investment income	3	783	-	783	2,331
Other income		4,012	-	4,012	23,676
<b>Total</b>		<b>266,262</b>	<b>193,834</b>	<b>460,096</b>	<b>347,851</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
ONE/Awaken Event	5	157,379	-	157,379	29,567
Conferencing		16,505	-	16,505	17,617
General		151,957	203,836	355,793	272,311
<b>Total</b>		<b>325,841</b>	<b>203,836</b>	<b>529,677</b>	<b>319,495</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(59,579)</b>	<b>(10,002)</b>	<b>(69,581)</b>	<b>28,356</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>187,624</b>	<b>13,062</b>	<b>200,686</b>	<b>172,330</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>128,045</b>	<b>3,060</b>	<b>131,105</b>	<b>200,686</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

Included within ONE/ Awaken costs are irrecoverable expenses of £31,164 in relation to the postponement of the 2022 Awaken event.

**GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	4,211	-	4,211	5,327
<b>CURRENT ASSETS</b>					
Stocks	14	8,186	-	8,186	12,018
Debtors	15	16,323	-	16,323	38,971
Cash at bank and in hand		135,733	3,060	138,793	387,017
		<u>160,242</u>	<u>3,060</u>	<u>163,302</u>	<u>438,006</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(36,408)	-	(36,408)	(242,647)
<b>NET CURRENT ASSETS</b>		<u>123,834</u>	<u>3,060</u>	<u>126,894</u>	<u>195,359</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>128,045</u>	<u>3,060</u>	<u>131,105</u>	<u>200,686</u>
<b>NET ASSETS</b>		<u>128,045</u>	<u>3,060</u>	<u>131,105</u>	<u>200,686</u>
<b>FUNDS</b>	18				
Unrestricted funds				128,045	187,624
Restricted funds				3,060	13,062
<b>TOTAL FUNDS</b>				<u>131,105</u>	<u>200,686</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

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

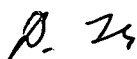
The trustees acknowledge their responsibilities for

- 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 22 June 2022 and were signed on its behalf by:



D. Jones - Trustee

**GROUND LEVEL MINISTRY TEAM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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**

Services provided by volunteers are not quantified in the accounts however they 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 2021**

**2. DONATIONS AND LEGACIES**

	31.12.21	31.12.20
	£	£
Donations	124,461	127,628
ONE/Awaken Offerings	67,893	82,464
Conference Offerings	7,986	350
	<u>200,340</u>	<u>210,442</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Investment Income	783	2,331
	<u>783</u>	<u>2,331</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	ONE/Awaken Event £	Conferencing £	General £	31.12.21 Total activities £	31.12.20 Total activities £
Training Fees	-	13,658	-	13,658	14,096
Bookings/Day Gate					
Receipts	37,675	-	-	37,675	3,960
Catering/Trade Stands	5,770	-	-	5,770	-
Grants	-	-	193,834	193,834	87,085
Media	2,278	-	395	2,673	3,057
Miscellaneous	-	-	1,351	1,351	3,204
	<u>45,723</u>	<u>13,658</u>	<u>195,580</u>	<u>254,961</u>	<u>111,402</u>

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

	31.12.21	31.12.20
	£	£
Church Revitalisation Trust (Love Your Neighbour)	185,834	87,085
Church Revitalisation Trust (Love Christmas)	8,000	-
	<u>193,834</u>	<u>87,085</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
ONE/Awaken Event	157,379	-	-	157,379
Conferencing	16,505	-	-	16,505
General	143,278	187,328	25,187	355,793
	<u>317,162</u>	<u>187,328</u>	<u>25,187</u>	<u>529,677</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. GRANTS PAYABLE**

	31.12.21	31.12.20
	£	£
General	<u>187,328</u>	<u>88,023</u>

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

	31.12.21	31.12.20
	£	£
Betel	-	5,000
Links International	-	1,000
The Message Trust	-	8,000

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

Feed the Hungry	52,550	9,700
Ikon Church	5,818	4,467
Alive Group	24,668	13,959
New Life Sleaford	63,573	33,014
Farnworth Baptist Church	18,907	8,643
Acts Trust	19,972	4,240
Springs Church Caistor	250	-
Market Rasen New Life Church	250	-
Life Church Horncastle	105	-
Hope House Church	200	-
Mosaic Church	250	-
Life Destiny Church	100	-
Oaks Community Church	185	-
Spa View Community Church	250	-
Beverley Community Church	<u>250</u>	<u>-</u>
	<u>187,328</u>	<u>88,023</u>

**7. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>20,818</u>	<u>4,369</u>	<u>25,187</u>

**8. NET INCOME/(EXPENDITURE)**

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

	31.12.21	31.12.20
	£	£
Auditors' remuneration	1,300	1,300
Auditors' remuneration for non audit work	2,550	2,200
Depreciation - owned assets	1,325	1,258
Deficit on disposal of fixed assets	<u>291</u>	<u>-</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**10. STAFF COSTS**

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

	31.12.21	31.12.20
Charitable Activities	5	4
Admin	1	1
	<u>6</u>	<u>5</u>

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

During the year defined contribution pension costs were paid for 8 employees (2020- 4).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £41,389 (2020- £34,597) 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 £86,788 (2020- £66,046).

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	210,442	-	210,442
<b>Charitable activities</b>			
ONE/Awaken Event	8,268	-	8,268
Conferencing	14,067	-	14,067
General	1,982	87,085	89,067
Investment income	2,331	-	2,331
Other income	23,676	-	23,676
<b>Total</b>	<u>260,766</u>	<u>87,085</u>	<u>347,851</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
ONE/Awaken Event	29,567	-	29,567
Conferencing	17,617	-	17,617
General	198,288	74,023	272,311
<b>Total</b>	<u>245,472</u>	<u>74,023</u>	<u>319,495</u>
<b>NET INCOME</b>	<u>15,294</u>	<u>13,062</u>	<u>28,356</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	172,330	-	172,330

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>187,624</u>	<u>13,062</u>	<u>200,686</u>

**12. TRUSTEE INDEMNITY INSURANCE**

The company has paid £519 (2020 - £536) for insurance in respect of Trustees/Directors' liabilities incurred in connection with the discharge of their duties.

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2021	15,715
Additions	500
Disposals	<u>(5,792)</u>
At 31 December 2021	<u>10,423</u>
<b>DEPRECIATION</b>	
At 1 January 2021	10,388
Charge for year	1,325
Eliminated on disposal	<u>(5,501)</u>
At 31 December 2021	<u>6,212</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>4,211</u>
At 31 December 2020	<u>5,327</u>

**14. STOCKS**

	31.12.21 £	31.12.20 £
Stocks	<u>8,186</u>	<u>12,018</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21 £	31.12.20 £
Other debtors	13,081	38,388
Tax	3,242	-
VAT	-	583
	<u>16,323</u>	<u>38,971</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.21	31.12.20
	£	£
VAT	471	-
Accruals and deferred income	35,937	242,647
	<u>36,408</u>	<u>242,647</u>

Included in other creditors is deferred income of £10,281 (2020 - £150,390) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2023, 2022.

**17. LEASING AGREEMENTS**

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

	31.12.21	31.12.20
	£	£
Within one year	29,512	15,012
Between one and five years	58,054	29,566
	<u>87,566</u>	<u>44,578</u>

**18. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	187,624	(59,579)	128,045
<b>Restricted funds</b>			
Restricted	13,062	(10,002)	3,060
	<u>200,686</u>	<u>(69,581)</u>	<u>131,105</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	266,262	(325,841)	(59,579)
<b>Restricted funds</b>			
Restricted	193,834	(203,836)	(10,002)
	<u>460,096</u>	<u>(529,677)</u>	<u>(69,581)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	172,330	15,294	187,624
<b>Restricted funds</b>			
Restricted	-	13,062	13,062
<b>TOTAL FUNDS</b>	<u>172,330</u>	<u>28,356</u>	<u>200,686</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	260,766	(245,472)	15,294
<b>Restricted funds</b>			
Restricted	87,085	(74,023)	13,062
<b>TOTAL FUNDS</b>	<u>347,851</u>	<u>(319,495)</u>	<u>28,356</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	172,330	(44,285)	128,045
<b>Restricted funds</b>			
Restricted	-	3,060	3,060
<b>TOTAL FUNDS</b>	<u>172,330</u>	<u>(41,225)</u>	<u>131,105</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	527,028	(571,313)	(44,285)
<b>Restricted funds</b>			
Restricted	280,919	(277,859)	3,060
<b>TOTAL FUNDS</b>	<u>807,947</u>	<u>(849,172)</u>	<u>(41,225)</u>

**GROUND LEVEL MINISTRY TEAM**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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**18. MOVEMENT IN FUNDS - continued**

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.

A second grant was received from the Church Revitalisation trust to match fund local projects as part of the Love Christmas initiative, to support the most vulnerable and isolated at Christmas.

**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 £3,753 (2020 - £4,442 ). There were no pension amounts outstanding at the 31st December 2021.

**20. RELATED PARTY DISCLOSURES**

Total donations from Trustees during the year amounted to £3,262 (2020- £2,406)

Included in wages and national insurance during the year were amounts totalling £13,354 (2020- £12,816) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

**21. FUNDS HELD AS AGENT**

As at the 31st December 2021 Ground Level held £1,279 (2020 £8,437) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.