

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GROUND LEVEL MINISTRY TEAM

SMETHURST & Co LLP

CHARTERED ACCOUNTANTS

GROUND LEVEL MINISTRY TEAM

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FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022. 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, although with no summer gathering of the network churches in 2022 the numbers were reduced. We are envisaging a new event in 2023 where a significant number of volunteers will be needed again.

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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In April 2022 our in-person leaders conference recommenced following two years of pandemic disruption and gathered 330 delegates from the UK & overseas for three days. Focusing on equipping leaders to increase leadership capacity and sustainability with their teams and churches, and increasing their impact in the communities they operate within.

In 2022 most of our operations and activities had 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 the 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.

We did plan to hold a large 4-day gathering called 'Awaken' in August 2022, but due to slow bookings it was agreed to defer the event until August 2023. However, a 'Youth Revival' event gathering 173, (11-18 year-olds) was held in Chesterfield.

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'.

The in-person Monthly Leaders Days have continued with an online option, attracting national and international speakers representing significant churches/church networks or related third sector organisations.

Our Leaders in-person National Forums days have also operated 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 has been to equip our churches in line with 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 sixth intake to our year-long 'Leadership Engine'; a bespoke leadership training course. A second year of training, for those who have completed year one, also started in the autumn of 2022.

A series of successful 'Long Lunch' events have been undertaken aimed at connecting with leaders who are often restricted by geography from joining our regular leader events, and also engaging with church leaders who are considering joining the network.

'Love Your Neighbour' is an alliance of multi-denominational churches across the UK that initially united as a response to the impact of the coronavirus pandemic. Ground Level has been a key partner with the initiative enabling several of its network churches to deliver 1259 Food Packs, assist 8 in employment & training, help 12 people in financial difficulty, provide 1837 Christmas bags of kindness by mobilising 274 volunteers.

Our 'GLX' initiative which seeks to equip Church Members to understand their unique and individual purpose within the context of Church Mission has continued to develop and deliver resources with a social media based devotional, and booklet on 'The Mission of God' based on theological research.

In 2022 Ground Level also launched a 'Theology Forum' where experienced Leaders gather to discuss theological topics, findings are released for the benefit of the Network in the form of written publications, seminars and training opportunities.

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 addition to three months of operating expenditure, the Directors/Trustees deemed it necessary to maintain adequate reserves to cover a deficit from the postponed 'Awaken' event. A major review covering operational activity and staffing has been undertaken and a reduction in staffing has reduced 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 2022

FINANCIAL REVIEW
FINANCIAL POSITION UPDATE

The Directors/Trustees consider the financial position of the charity to be challenging. The Statement of Financial Activities shows net income for the year ended 31 December 2022 of £212,919 (2021- £460,096) and net expenditure of £242,953 (2021- £529,677). Free reserves at the year-end amount to £99,452 (2021 - £123,834) and a process of review is currently being undertaken to ensure adequate funds are held 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 Benger has, at the time of writing, concluded (April 2023). Stuart will now focus on an ambassadorial role on behalf of the network both in the UK and overseas.

The Leadership days and conferences will continue with emphasis on building strong, healthy churches that are of benefit to their local areas.

An online portal for leaders and churches is being developed to provide, leadership, church management and ministry resources.

The network has developed a series of care and development mechanisms to support the wellbeing of Church leaders who can now access counselling, therapy and coaching through relationships with trusted partners.

A new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground will commence in August 2023. This event is for all ages and will incorporate 'Youth Revival' catering for 11-18 year-olds.

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 two churches in Spain. Ground Level will continue developing these connections.

Work continues to work in 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 as the 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 have responsibility of ensuring the day-to-day activities of the Charity are adequately managed by the Operations staff.

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 a 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 & Chair who acquaint them with their job description and responsibilities as Directors/Trustees.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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 (resigned 13.6.23)
P. Thorne (resigned 22.6.22)
D. Jones
N. Collins
M. R. I. Hopkins
R. C. A. Tucker (appointed 28.9.22)
C. L. Bell (appointed 26.1.23)

Independent Examiner

Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

Bankers

Virgin Money
124 High Street
SCUNTHORPE
DN15 6ES

Solicitors

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

Senior Staff

P. Benger
J. Gibson

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

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.

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 13 June 2023 and signed on its behalf by:



D. Jones - Trustee

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

Independent examiner's report to the trustees of Ground Level Ministry Team ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



C M Tams F.C.A

Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

13 June 2023

GROUND LEVEL MINISTRY TEAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	146,477	-	146,477	200,340
Charitable activities					
ONE/Awaken Event	4	28	-	28	45,723
Conferencing		58,170	-	58,170	13,658
General		2,341	5,621	7,962	195,580
Investment income	3	282	-	282	783
Other income		-	-	-	4,012
Total		<u>207,298</u>	<u>5,621</u>	<u>212,919</u>	<u>460,096</u>
EXPENDITURE ON					
Charitable activities					
ONE/Awaken Event	5	8,887	-	8,887	157,379
Conferencing		63,922	-	63,922	16,505
General		161,463	8,681	170,144	355,793
Total		<u>234,272</u>	<u>8,681</u>	<u>242,953</u>	<u>529,677</u>
NET INCOME/(EXPENDITURE)		(26,974)	(3,060)	(30,034)	(69,581)
RECONCILIATION OF FUNDS					
Total funds brought forward		128,045	3,060	131,105	200,686
TOTAL FUNDS CARRIED FORWARD		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	13	1,619	-	1,619	4,211
CURRENT ASSETS					
Stocks	14	5,371	-	5,371	8,186
Debtors	15	25,252	-	25,252	16,323
Cash at bank and in hand		145,036	-	145,036	138,793
		<u>175,659</u>	<u>-</u>	<u>175,659</u>	<u>163,302</u>
CREDITORS					
Amounts falling due within one year	16	(76,207)	-	(76,207)	(36,408)
		<u>99,452</u>	<u>-</u>	<u>99,452</u>	<u>126,894</u>
NET CURRENT ASSETS					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
NET ASSETS					
		<u>101,071</u>	<u>-</u>	<u>101,071</u>	<u>131,105</u>
FUNDS					
	18				
Unrestricted funds				101,071	128,045
Restricted funds				-	3,060
				<u>101,071</u>	<u>131,105</u>
TOTAL FUNDS					
				<u>101,071</u>	<u>131,105</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

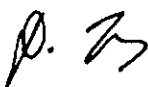
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 13 June 2023 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 2022

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 2022**

2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations	120,487	124,461
ONE/Awaken Offerings	18,714	67,893
Conference Offerings	7,276	7,986
	<u>146,477</u>	<u>200,340</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Investment Income	282	783
	<u>282</u>	<u>783</u>

4. INCOME FROM CHARITABLE ACTIVITIES

				31.12.22	31.12.21
	ONE/Awaken			Total	Total
	Event	Conferencing	General	activities	activities
	£	£	£	£	£
Training Fees	-	57,970	267	58,237	13,658
Bookings/Day Gate					
Receipts	-	-	-	-	37,675
Catering/Trade Stands	-	-	-	-	5,770
Grants	-	-	5,621	5,621	193,834
Media	28	200	1,941	2,169	2,673
Miscellaneous	-	-	133	133	1,351
	<u>28</u>	<u>58,170</u>	<u>7,962</u>	<u>66,160</u>	<u>254,961</u>

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

	31.12.22	31.12.21
	£	£
Church Revitalisation Trust (Love Your Neighbour)	-	185,834
Church Revitalisation Trust (Love Christmas)	5,621	8,000
	<u>5,621</u>	<u>193,834</u>

5. CHARITABLE ACTIVITIES COSTS

		Grant		
	Direct	funding of	Support	Totals
	Costs	activities	costs (see	
	£	(see note	note 7)	£
	£	6)	£	
ONE/Awaken Event	8,887	-	-	8,887
Conferencing	63,922	-	-	63,922
General	134,241	8,681	27,222	170,144
	<u>207,050</u>	<u>8,681</u>	<u>27,222</u>	<u>242,953</u>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

6. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
General	8,681	187,328

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

	31.12.22	31.12.21
	£	£
Feed the Hungry		52,550
Ikon Church		5,818
Alive Group	1,800	24,668
New Life Sleaford	4,000	63,573
Farnworth Baptist Church		18,907
Acts Trust		19,972
Springs Church Caistor	526	250
Market Rasen New Life Church	50	250
Life Church Homcastle	150	105
Hope House Church	530	200
Mosaic Church	500	250
Life Destiny Church		100
Oaks Community Church	150	185
Spa View Community Church	175	250
Beverley Community Church	500	250
Eternal Benefits	300	-
	<u>8,681</u>	<u>187,328</u>

7. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	24,314	2,908	27,222

8. NET INCOME/(EXPENDITURE)

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

	31.12.22	31.12.21
	£	£
Auditors' remuneration	-	1,300
Independent examiners/Auditors fee for non audit work	2,400	2,550
Depreciation - owned assets	1,992	1,325
Deficit on disposal of fixed assets	-	291

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

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

	31.12.22	31.12.21
Charitable Activities	5	5
Admin	1	1
	<u>6</u>	<u>6</u>

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

During the year defined contribution pension costs were paid for 8 employees (2021- 8).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £47,040 (2021- £41,389) 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 £65,226 (2021- £86,788).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	200,340	-	200,340
Charitable activities			
ONE/Awaken Event	45,723	-	45,723
Conferencing	13,658	-	13,658
General	1,746	193,834	195,580
Investment income	783	-	783
Other income	4,012	-	4,012
Total	<u>266,262</u>	<u>193,834</u>	<u>460,096</u>
EXPENDITURE ON			
Charitable activities			
ONE/Awaken Event	157,379	-	157,379
Conferencing	16,505	-	16,505
General	151,957	203,836	355,793
Total	<u>325,841</u>	<u>203,836</u>	<u>529,677</u>
NET INCOME/(EXPENDITURE)	(59,579)	(10,002)	(69,581)
RECONCILIATION OF FUNDS			
Total funds brought forward	187,624	13,062	200,686

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £	Restricted funds £	Total funds £
<u>128,045</u>	<u>3,060</u>	<u>131,105</u>

TOTAL FUNDS CARRIED FORWARD

12. TRUSTEE INDEMNITY INSURANCE

The company has paid £493 (2021 - £519) 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 2022	10,423
Disposals	<u>(4,152)</u>
At 31 December 2022	<u>6,271</u>
DEPRECIATION	
At 1 January 2022	6,212
Charge for year	1,992
Eliminated on disposal	<u>(3,552)</u>
At 31 December 2022	<u>4,652</u>
NET BOOK VALUE	
At 31 December 2022	<u>1,619</u>
At 31 December 2021	<u>4,211</u>

14. STOCKS

31.12.22 £	31.12.21 £
<u>5,371</u>	<u>8,186</u>

Stocks

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22 £	31.12.21 £
17,774	13,081
2,507	3,242
4,971	-
<u>25,252</u>	<u>16,323</u>

Other debtors
Tax
VAT

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
VAT	-	471
Accruals and deferred income	76,207	35,937
	<u>76,207</u>	<u>36,408</u>

Included in other creditors is deferred income of £59,699 (2021 - £10,281) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2024, 2023.

17. LEASING AGREEMENTS

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

	31.12.22	31.12.21
	£	£
Within one year	15,812	29,512
Between one and five years	33,265	58,054
	<u>49,077</u>	<u>87,566</u>

18. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At
	£	£	31.12.22
			£
Unrestricted funds			
General fund	128,045	(26,974)	101,071
Restricted funds			
Restricted	3,060	(3,060)	-
TOTAL FUNDS	<u>131,105</u>	<u>(30,034)</u>	<u>101,071</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	207,298	(234,272)	(26,974)
Restricted funds			
Restricted	5,621	(8,881)	(3,060)
TOTAL FUNDS	<u>212,919</u>	<u>(242,953)</u>	<u>(30,034)</u>

GROUND LEVEL MINISTRY TEAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	187,624	(86,553)	101,071
Restricted funds			
Restricted	13,062	(13,062)	-
TOTAL FUNDS	<u>200,686</u>	<u>(99,615)</u>	<u>101,071</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 £
Unrestricted funds			
General fund	473,560	(560,113)	(86,553)
Restricted funds			
Restricted	199,455	(212,517)	(13,062)
TOTAL FUNDS	<u>673,015</u>	<u>(772,630)</u>	<u>(99,615)</u>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

18. MOVEMENT IN FUNDS - continued

A 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 £3,414 (2021 - £3,753). There were no pension amounts outstanding at the 31st December 2022.

20. RELATED PARTY DISCLOSURES

Total donations from Trustees during the year amounted to £2,211 (2021- £3,262)

Included in wages and national insurance during the year were amounts totalling £13,235 (2021- £13,354) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

21. FUNDS HELD AS AGENT

As at the 31st December 2022 Ground Level held £2,000 (2021 £1,279) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.