

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
GROUND LEVEL MINISTRY TEAM

GROUND LEVEL MINISTRY TEAM
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FOR THE YEAR ENDED 31 DECEMBER 2023

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023. 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 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 monetary value of volunteers' time has not been quantified, but the Directors/Trustees are extremely grateful for their contribution and support, especially with the launch of our new summer gathering, ('Awaken'), in August 2023 which involved 274 volunteers contributing over 6,100 hours.

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 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2023 all of our events were 'in-person' with options for online attendance enabling people to benefit who have previously been challenged by distance of travel.

In April 2023 our 3-day leaders conference attracted 445 delegates from the UK & overseas. Through keynote and co-lab sessions we focused on equipping leaders, teams and churches to increase their impact in the communities they operate within, and we provided specific input for emerging and younger leaders.

The three-year Network Leader transition process, from Stuart Bell to Paul Bengner, concluded at the conference. Stuart continues to have an ambassadorial role on behalf of the network both in the UK and overseas.

The Monthly Leaders Days have continued with national and international speakers representing significant churches/church networks or related third sector organisations. The accumulative total attendance at these days numbered 908.

Our quarterly Leaders National Forums days 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 based on key needs identified among the Churches.

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 seventh intake to our 'Leadership Engine' programme; a bespoke leadership training course. A second year of training is also now available for those who have completed year one. In total 48 students are engaged in the current programme.

Our wellbeing 'Leader Care' provision enables churches to tap into a range of courses designed to equip leadership teams in understanding more about the intersection of sound theology and research based therapy. In addition, church leaders are able access counselling to support them and resolve emotional, psychological and relationship issues.

The Ground Level 'Theology Forum' continued; where experienced leaders gather to discuss theological topics, their findings are then released for the benefit of the Network in the form of written publications, seminars and training opportunities.

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 in-person, and also engaging with churches & leaders who are considering joining the network.

The churches and leaders within the network continue to be linked together via regional & relational 'Connections'. Also, we are developing Team Leader Cohorts to bring together leaders from different aspects of church life, (Worship Leaders, Youth Ministry Leaders, Kids Ministry Leaders, Administration, Community/ Social Action Leaders), for collaboration, sharing ideas and cheering each other on.

In 2023 we launched our online portal providing leadership, church management, and ministry resources. And have developed resource partnerships with key organisations including:

- Stewardship - helping our churches activate generosity, resource their calling and make a difference
- Thirtyone:Eight - equipping our churches with the knowledge and skills to create safer environments for children and adults at risk
- Kingdom Bank - providing our churches with financial services which serve them in their ministry & mission
- Trusted HR - Helping our churches navigate all aspects of HR

A new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground ran for four days over the August bank holiday weekend 2023. This event was for all ages and incorporated 'Youth Revival' catering for 11-18 year-olds. The event attracted a total of 3650 delegates representing 149 churches. Keynote speakers from around the World and a wide variety of seminar topics were available for delegates to choose from focusing on the strategic objectives of the network. We are grateful to our sponsors 'World Vision' for their commitment to the event.

'Love Christmas' 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 provide over 2,000 Christmas bags of kindness.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

Financial position

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.

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 consider the financial position of the charity to be satisfactory. The Statement of Financial Activities shows net income for the year ended 31 December 2023 of £601,978 (2022- £212,919) and net expenditure of £494,401 (2022- £242,953). Free reserves at the year-end amount to £207,825 (2022 - £99,452). The Directors/Trustees have considered the requirement for reserves in line with the uncertainties regarding income for the charity. In addition to six months of operating expenditure, a provision is held for statutory redundancy payments and a provision for contractual obligations for the organisation's larger events. Target reserve levels for 2024 are £155,500.

Of the surplus £52,325 currently held within free reserves the following amounts Trustees expect to be funded by these surplus free reserves in the coming year of 2024

- £20,000 to support anticipated increased costs to host Awaken 2024
- £15,000 for grant funding scheme to network churches
- £30,000 to support increased costs in 2024 inclusive of required increases of staffing levels.

The Directors/Trustees review the target and actual level of reserves quarterly.

FUTURE PLANS

The Leadership days and conferences will continue with an emphasis on building strong, healthy churches that are of benefit to their local areas. The online portal for leaders and churches will continue to be developed, providing leadership, church management and ministry resources.

Team Leader Cohorts will continue to be developed and expanded

The network will continue to expand its series of care and development mechanisms to support the wellbeing of Church leaders giving them access to counselling and coaching through relationships with trusted partners.

The new annual gathering of the network churches, ('Awaken'), on the Lincolnshire showground will continue to be developed for August 2024.

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 will continue in partnership 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 large number of Churches within the nation and Ground Level sees its role as facilitating the gathering of this 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 a major 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)
D. Jones
N. Collins
M. R. I. Hopkins
R. C. A. Tucker
C. L. Bell (appointed 26.1.23)

Independent Examiner

C M Tams F.C.A
Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

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

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 11 June 2024 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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

11 June 2024

GROUND LEVEL MINISTRY TEAM
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	245,204	-	245,204	146,477
Charitable activities					
Awaken Event	4	265,828	-	265,828	28
Conferencing		75,198	-	75,198	58,170
General		6,898	8,000	14,898	7,962
Investment income	3	850	-	850	282
Total		<u>593,978</u>	<u>8,000</u>	<u>601,978</u>	<u>212,919</u>
EXPENDITURE ON					
Charitable activities					
Awaken Event	5	251,390	-	251,390	8,887
Conferencing		74,419	-	74,419	63,922
General		160,592	8,000	168,592	170,144
Total		<u>486,401</u>	<u>8,000</u>	<u>494,401</u>	<u>242,953</u>
NET INCOME/(EXPENDITURE)		107,577	-	107,577	(30,034)
RECONCILIATION OF FUNDS					
Total funds brought forward		101,071	-	101,071	131,105
TOTAL FUNDS CARRIED FORWARD		<u>208,648</u>	<u>-</u>	<u>208,648</u>	<u>101,071</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

GROUND LEVEL MINISTRY TEAM (REGISTERED NUMBER: 02425628)

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	13	823	-	823	1,619
CURRENT ASSETS					
Stocks	14	4,941	-	4,941	5,371
Debtors	15	34,642	-	34,642	25,252
Cash at bank and in hand		<u>295,109</u>	<u>-</u>	<u>295,109</u>	<u>145,036</u>
		<u>334,692</u>	<u>-</u>	<u>334,692</u>	<u>175,659</u>
CREDITORS					
Amounts falling due within one year	16	(126,867)	-	(126,867)	(76,207)
NET CURRENT ASSETS		<u>207,825</u>	<u>-</u>	<u>207,825</u>	<u>99,452</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		208,648	-	208,648	101,071
NET ASSETS		<u>208,648</u>	<u>-</u>	<u>208,648</u>	<u>101,071</u>
FUNDS	18				
Unrestricted funds				<u>208,648</u>	<u>101,071</u>
TOTAL FUNDS				<u>208,648</u>	<u>101,071</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 11 June 2024 and were signed on its behalf by:

D. Jones - Trustee

GROUND LEVEL MINISTRY TEAM
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	1	147,566	4,908
Tax paid		<u>2,507</u>	<u>735</u>
Net cash provided by operating activities		<u>150,073</u>	<u>5,643</u>
Cash flows from investing activities			
Sale of tangible fixed assets		<u>-</u>	<u>600</u>
Net cash provided by investing activities		<u>-</u>	<u>600</u>
Change in cash and cash equivalents in the reporting period			
		150,073	6,243
Cash and cash equivalents at the beginning of the reporting period			
		<u>145,036</u>	<u>138,793</u>
Cash and cash equivalents at the end of the reporting period			
		<u>295,109</u>	<u>145,036</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 2023

1.	RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.12.23	31.12.22
		£	£
	Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	107,577	(30,034)
	Adjustments for:		
	Depreciation charges	796	1,992
	Decrease in stocks	430	2,815
	Increase in debtors	(11,897)	(9,664)
	Increase in creditors	50,660	39,799
	Net cash provided by operations	<u>147,566</u>	<u>4,908</u>

2.	ANALYSIS OF CHANGES IN NET FUNDS	At 1.1.23	Cash flow	At 31.12.23
		£	£	£
	Net cash			
	Cash at bank and in hand	<u>145,036</u>	<u>150,073</u>	<u>295,109</u>
		<u>145,036</u>	<u>150,073</u>	<u>295,109</u>
	Total	<u>145,036</u>	<u>150,073</u>	<u>295,109</u>

GROUND LEVEL MINISTRY TEAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

2. DONATIONS AND LEGACIES				31.12.23	31.12.22
				£	£
Donations				125,949	120,487
ONE/Awaken Offerings				107,225	18,714
Conference Offerings				<u>12,030</u>	<u>7,276</u>
				<u>245,204</u>	<u>146,477</u>
3. INVESTMENT INCOME				31.12.23	31.12.22
				£	£
Investment Income				<u>850</u>	<u>282</u>
4. INCOME FROM CHARITABLE ACTIVITIES				31.12.23	31.12.22
	Awaken			Total	Total
	Event	Conferencing	General	activities	activities
	£	£	£	£	£
Training Fees	-	74,915	5,134	80,049	58,237
Bookings/Day Gate					
Receipts	228,493	-	-	228,493	-
Catering/Trade Stands	29,554	-	-	29,554	-
Grants	-	-	8,000	8,000	5,621
Media	7,604	283	1,453	9,340	2,169
Miscellaneous	<u>177</u>	<u>-</u>	<u>311</u>	<u>488</u>	<u>133</u>
	<u>265,828</u>	<u>75,198</u>	<u>14,898</u>	<u>355,924</u>	<u>66,160</u>
Grants received, included in the above, are as follows:				31.12.23	31.12.22
				£	£
Church Revitalisation Trust (Love Christmas)				<u>8,000</u>	<u>5,621</u>
5. CHARITABLE ACTIVITIES COSTS					
		Direct	Grant	Support	Totals
		Costs	funding of	costs (see	
		£	activities	note 7)	£
		£	(see note		
		£	6)		
Awaken Event		251,390	-	-	251,390
Conferencing		74,419	-	-	74,419
General		<u>141,057</u>	<u>12,000</u>	<u>15,535</u>	<u>168,592</u>
		<u>466,866</u>	<u>12,000</u>	<u>15,535</u>	<u>494,401</u>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

6. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
General	<u>12,000</u>	<u>8,681</u>

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

	31.12.23	31.12.22
	£	£
Ikon Church	200	-
Alive Group	1,869	1,800
New Life Sleaford	3,840	4,000
Spring Church Caistor	336	526
Market Rasen New Life	480	50
Life Church Horncastle	125	150
Hope House Church	350	530
Mosaic Church	-	500
Oaks Community Church	-	150
Spa View Community Church	320	175
Beverley Community Church	-	500
Eternal Benefits	480	300
The Future of Everything Network	1,000	-
Asociacionde Ayuda Social Palabras de Poder	2,200	-
Count Everyone In	800	-
	<u>12,000</u>	<u>8,681</u>

7. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
General	<u>12,226</u>	<u>3,309</u>	<u>15,535</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.23	31.12.22
	£	£
Independent examiners fee	2,550	2,400
Depreciation - owned assets	<u>796</u>	<u>1,992</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	85,524	112,721
Social security costs	-	354
Other pension costs	2,874	3,414
	<u>88,398</u>	<u>116,489</u>

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

	31.12.23	31.12.22
Charitable Activities	3	5
Admin	1	1
	<u>4</u>	<u>6</u>

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

During the year defined contribution pension costs were paid for 4 employees (2022- 8).

Fees inclusive of travel expenses, included in wages, were paid to connected third parties during the year of £25,206 (2022- £47,040) 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 £54,999 (2022- £65,226).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	146,477	-	146,477
Charitable activities			
Awaken Event	28	-	28
Conferencing	58,170	-	58,170
General	2,341	5,621	7,962
Investment income	282	-	282
Total	<u>207,298</u>	<u>5,621</u>	<u>212,919</u>
EXPENDITURE ON			
Charitable activities			
Awaken Event	8,887	-	8,887
Conferencing	63,922	-	63,922
General	161,463	8,681	170,144
Total	<u>234,272</u>	<u>8,681</u>	<u>242,953</u>
NET INCOME/(EXPENDITURE)	(26,974)	(3,060)	(30,034)
RECONCILIATION OF FUNDS			
Total funds brought forward	128,045	3,060	131,105
TOTAL FUNDS CARRIED FORWARD	<u>101,071</u>	<u>-</u>	<u>101,071</u>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

12. TRUSTEE INDEMNITY INSURANCE

The company has paid £500 (2022 - £493) 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 2023	6,271
Disposals	<u>(1,450)</u>
At 31 December 2023	4,821
DEPRECIATION	
At 1 January 2023	4,652
Charge for year	796
Eliminated on disposal	<u>(1,450)</u>
At 31 December 2023	3,998
NET BOOK VALUE	
At 31 December 2023	<u>823</u>
At 31 December 2022	<u>1,619</u>

14. STOCKS

	31.12.23	31.12.22
	£	£
Stocks	<u>4,941</u>	<u>5,371</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Other debtors	33,688	17,774
Tax	-	2,507
VAT	954	4,971
	<u>34,642</u>	<u>25,252</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Accruals and deferred income	<u>126,867</u>	<u>76,207</u>

Included in other creditors is deferred income of £106,541 (2022 - £59,699) for training income and ONE/Awaken tickets paid in advance relating to services and events provided in 2025, 2024.

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

17. LEASING AGREEMENTS

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

	31.12.23 £	31.12.22 £
Within one year	15,812	15,812
Between one and five years	17,453	33,265
	<u>33,265</u>	<u>49,077</u>

18. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	101,071	107,577	208,648
TOTAL FUNDS	<u>101,071</u>	<u>107,577</u>	<u>208,648</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	593,978	(486,401)	107,577
Restricted funds			
Restricted	8,000	(8,000)	-
TOTAL FUNDS	<u>601,978</u>	<u>(494,401)</u>	<u>107,577</u>

Comparatives for 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>

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

18. MOVEMENT IN FUNDS - continued

Comparative 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	(8,681)	(3,060)
TOTAL FUNDS	<u>212,919</u>	<u>(242,953)</u>	<u>(30,034)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	128,045	80,603	208,648
Restricted funds			
Restricted	3,060	(3,060)	-
TOTAL FUNDS	<u>131,105</u>	<u>77,543</u>	<u>208,648</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	801,276	(720,673)	80,603
Restricted funds			
Restricted	13,621	(16,681)	(3,060)
TOTAL FUNDS	<u>814,897</u>	<u>(737,354)</u>	<u>77,543</u>

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.

GROUND LEVEL MINISTRY TEAM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

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 £2,874 (2022 - £3,414). There were no pension amounts outstanding at the 31st December 2023.

20. RELATED PARTY DISCLOSURES

Total donations from Trustees during the year amounted to £7,677 (2022- £2,211)

Included in wages and national insurance during the year were amounts totalling £14,682 (2022- £13,235) paid to Steph Sargent daughter of Trustee D.Jones for employment services.

21. FUNDS HELD AS AGENT

As at the 31st December 2023 Ground Level held £1,295 (2022 £2,000) on behalf of the PFI network. This is not part of reserves or included as part of bank or cash within the financial statements.