

Community for Reconciliation
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

Community for Reconciliation

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	3
Statement of financial activities (including income and expenditure account)	4
Statement of financial position	5
Notes to the financial statements	6

Community for Reconciliation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Community for Reconciliation

Charity registration number 295113

Company registration number 02041873

Principal office and registered office Barnes Close
Chadwich Manor Estate
Chadwich
Bromsgrove
B61 0RA

The trustees

Rev C E Turner
T Harris
M J Kenyon
M P Bull
G J Holt
M A Royal

Independent examiner S Brown BA FCA
33 Ludgate Hill
Birmingham
B3 1EH

Structure, governance and management

The Members Council are aware of their responsibilities for governance and will actively seek new members using a skill-based approach where necessary. None of the Members Council has any beneficial interest in the company. All of the Members Council are members of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and activities

The Community for Reconciliation exists for advancement of religion and the relief of poverty by any means which are charitable. Since its inception in 1986, the charity has been based in a building owned by Bournville Village Trust, on the edge of the Waseley Hills, now known as The Greenhouse at Barnes Close.

Achievements and performance

The programme remains varied and sees church groups and schools visiting alongside those who are seeking the peace and space of a few retreat days. The amount of programming we offer ourselves is also increasing, with midweek retreats and regular quiet days starting to attract a number of regular attendees. Our weekend bookings remain strong and we continue to work hard to develop our midweek offer.

Community for Reconciliation

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

We employ two paid staff, a Director and Operations Manager who work with a small but dedicated team of sessional workers and volunteers to ensure we offer both a warm, safe welcome alongside a unique programme.

2024 has seen CfR both seek new partnerships and nurture those which have existed for some time. These include the Methodist Church, Touch of Hope, and the Anabaptist Mennonite Network, all whose relationship with The Greenhouse is centred around peace making and reconciliation. Building on such partnerships and on our history, the Trustees have in 2024, been working with our team to clarify and strengthen our commitment to peace making and reconciliation. We look forward to where, and with whom this work will take us but over the last 12 months, we have articulated this vision in the following five key aims:

- To care for and make available this sacred space for all people who are seeking reconciliation, peace, and the flourishing of their communities.
- To care for and make available this sacred space for all people who are seeking reconciliation, peace, and the flourishing of their communities.
- With partners, Touch of Hope, to contribute to the healing of hurt caused by war in Croatia, Bosnia, Serbia, and Herzegovina.
- To provide an opportunity for rest, reflection, and renewal for local people.
- To establish a network of people and organisations who both benefit from and support our work and find themselves 'at home' with us.

2024 year has seen a steady increase in bookings with groups returning and new groups coming making reservations. This core activity has been augmented by the following key achievements:

- The upgrading of the building including re-roofing the 'Dove Loft,' a self-contained flat within the building; improving bedroom accommodation by repainting rooms and replacing carpets and curtains; improving bathroom facilities where needed.
- Development of a volunteer code of conduct and associated policies
- Delivery of off-site workshops on the theme of lament and an on-site day exploring loss.
- Monthly Soul Craft retreat days which have seen the emergence of a core group of attendees throughout the year.
- Delivery of a series of midweek retreats.
- Well-attended fundraising event attracting members of local churches to re-engage with The Greenhouse.
- Co-hosted a session on 'Eco-anxiety, rage, grief and sustaining hope' with 80 Christian Climate Action activists.
- Using lament material and practices to support one-to-one sessions.
- Retreat held for Church Estate Network leaders.

Financial review

We are very grateful to all that donate to the Community for Reconciliation. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should on the grounds of prudence, be maintained at a level between 6 and 12 months of expenditure. This has not been possible over 2024 as we continue to invest to improve the property to make it both more sustainable and welcoming. Our aim is to restore our reserves to this level over the next years.

The trustees' annual report was approved on 11 August 2025 and signed on behalf of the board of trustees by:



.....
Rev C E Turner
Chair of Trustees

Community for Reconciliation

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Community for Reconciliation

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Community for Reconciliation ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



.....
S Brown BA FCA
Independent Examiner
Pinton Young
Chartered Accountants
33 Ludgate Hill
Birmingham
B3 1EH
11 August 2025

Community for Reconciliation

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	61,799	3,873	65,672	23,293
Other trading activities	6	98,097	–	98,097	92,116
Investment income	7	84	20	104	16
Total income		<u>159,980</u>	<u>3,893</u>	<u>163,873</u>	<u>115,425</u>
Expenditure					
Expenditure on charitable activities	8,9	142,641	4,407	147,048	136,688
Total expenditure		<u>142,641</u>	<u>4,407</u>	<u>147,048</u>	<u>136,688</u>
Net (expenditure)/income and net movement in funds		<u>17,339</u>	<u>(514)</u>	<u>16,825</u>	<u>(21,263)</u>
Reconciliation of funds					
Total funds brought forward		107,068	12,140	119,208	140,471
Transfers		-	-	-	-
Total funds carried forward		<u>124,407</u>	<u>11,626</u>	<u>136,033</u>	<u>119,208</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of these financial statements.

Community for Reconciliation

Company Limited by Guarantee

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	104,346	104,105
Current assets			
Debtors	16	5,250	6,632
Cash at bank and in hand		38,132	20,185
		<u>43,382</u>	<u>26,817</u>
Creditors: amounts falling due within one year	17	<u>11,695</u>	<u>11,714</u>
Net current assets		<u>31,687</u>	<u>15,103</u>
Total assets less current liabilities		<u>136,033</u>	<u>119,208</u>
Net assets		<u>136,033</u>	<u>119,208</u>
Funds of the charity			
Restricted funds		11,626	12,140
Unrestricted funds		<u>124,407</u>	<u>107,068</u>
Total charity funds	18	<u>136,033</u>	<u>119,208</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 11 August 2025, and are signed on behalf of the board by:



M Bull

The notes on pages 6 to 15 form part of these financial statements.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Barnes Close, Chadwich Manor Estate, Chadwich, Bromsgrove, B61 0RA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of Community for Reconciliation No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2% straight line
Plant and machinery	-	25% straight line
Fixtures and fittings	-	10% reducing balance
Equipment	-	33% straight line

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Debtors and creditors receivable/ payable within one year

Debtors are creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

4. Limited by guarantee

The charity is a company limited by guarantee and is therefore governed by a Memorandum and Articles of Association

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	61,799	3,873	65,672
Grants			
Grants receivable	—	—	—
	<u>61,799</u>	<u>3,873</u>	<u>65,672</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	12,867	3,036	15,903
Grants			
Grants receivable	—	7,390	7,390
	<u>12,867</u>	<u>10,426</u>	<u>23,293</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Charitable activities	<u>98,097</u>	<u>98,097</u>	<u>92,116</u>	<u>92,116</u>

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Bank interest receivable	84	20	104

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bank interest receivable	4	12	16

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	117,979	4,407	122,386
Support costs	24,662	-	24,662
	<u>142,641</u>	<u>4,407</u>	<u>147,048</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	92,711	20,830	113,541
Support costs	23,086	61	23,147
	<u>115,797</u>	<u>20,891</u>	<u>136,688</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable activities	122,386	24,662	147,048	136,688

10. Analysis of support costs

	Professional fees £	Depreciation £	Total 2024 £	Total 2023 £
Governance costs	14,166	10,496	24,662	23,490

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	10,496	10,959

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	815	812

13. Staff costs

The average head count of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	6	6

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

There have been no payments to trustees or related parties, other than authorised expenses.

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 January 2024	169,557	48,016	43,833	3,154	264,560
Additions	–	790	9,947	–	10,737
At 31 December 2024	<u>169,557</u>	<u>48,806</u>	<u>53,780</u>	<u>3,154</u>	<u>275,297</u>
Depreciation					
At 1 January 2024	103,249	29,161	24,953	3,092	160,455
Charge for the year	3,391	4,808	2,235	62	10,496
At 31 December 2024	<u>106,640</u>	<u>33,969</u>	<u>27,188</u>	<u>3,154</u>	<u>170,951</u>
Carrying amount					
At 31 December 2024	<u>62,917</u>	<u>14,837</u>	<u>26,592</u>	<u>-</u>	<u>104,346</u>
At 31 December 2023	<u>66,308</u>	<u>18,855</u>	<u>18,880</u>	<u>62</u>	<u>104,105</u>

Leasehold land and buildings (property) were purchased in February 1989 on a 99 year lease for £115,000. The total of the original cost of £115,000 was provided by Aylesbury Ecumenical Church (formerly Aylesbury United Reformed Church) £50,000, Fulham United Reformed Church £10,000, Webb Trust £25,000, and £30,000 from the charity.

16. Debtors

	2024 £	2023 £
Trade debtors	4,641	6,097
Prepayments and accrued income	609	535
	<u>5,250</u>	<u>6,632</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,140	1,140
Accruals and deferred income	9,927	9,710
Other creditors	628	864
	<u>11,695</u>	<u>11,714</u>

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	2,963	159,980	(142,641)	(240)	20,062
Designated Fund	104,105	—	—	240	104,345
	<u>107,068</u>	<u>159,980</u>	<u>(142,641)</u>	<u>-</u>	<u>124,407</u>

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	12,185	104,987	(115,797)	1,588	2,963
Designated Fund	102,497	—	—	1,608	104,105
	<u>114,682</u>	<u>104,987</u>	<u>(115,797)</u>	<u>3,196</u>	<u>107,068</u>

Restricted funds

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted Fund	12,140	3,873	(4,407)	-	11,626

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Restricted Fund	25,789	10,438	(20,891)	(3,196)	12,140

Community for Reconciliation

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	104,346	104,346
Current assets	31,756	31,756
Creditors less than 1 year	(11,695)	(11,695)
Net assets	<u>124,407</u>	<u>124,407</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	104,105	104,105
Current assets	14,677	14,677
Creditors less than 1 year	(11,714)	(11,714)
Net assets	<u>107,068</u>	<u>107,068</u>
