

**COMMONWEALTH CHRISTIAN FELLOWSHIP**

**UNAUDITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
5 APRIL 2022**

**The MGroup Partnership  
Chartered Certified Accountants  
4 Witan Way, Witney  
Oxon  
OX28 6FF**

**Charity Registration Number: 801342**

**COMMONWEALTH CHRISTIAN FELLOWSHIP**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2022**

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# **COMMONWEALTH CHRISTIAN FELLOWSHIP**

## **REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 5 APRIL 2022**

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### **TRUSTEES**

All of the following trustees held office throughout the year ended 5 April 2022 and also at the date of signing of this report (unless otherwise stated):

Rev Rod E Anderson (Chairman)

Mr Ron Bishop

Mr Oladipo Okedeji

Mrs Julie V Anderson

### **CHARITY REGISTRATION NUMBER**

801342

### **DATE OF CHARITY REGISTRATION**

24 April 1989

### **REGISTERED CHARITY NAME**

Commonwealth Christian Fellowship

(Also known as Commonwealth Church and Crossfire)

### **CHARITY PRINCIPAL OFFICE**

6 Calais Street

London

SE5 9LP

### **ACCOUNTANTS**

The MGroup Partnership

Chartered Certified Accountants

4 Witan Way

Witney

Oxon

OX28 6FF

### **SOLICITORS**

Jirehouse

8 John Street

London

WC1N 2ES

### **BANKERS**

National Westminster Bank plc

1-4 Berkeley Square House

Berkeley Square

London W1J 6BR

# COMMONWEALTH CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

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The trustees present their annual report with the independently examined financial statements of the charity for the year ended 5 April 2022. The financial statements have been prepared on the accounting policies set out in Note 1 to the financial statements and comply with the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, the charity's trust deed, applicable law and the requirements of the Statements of Recommended Practice, "Accounting and Reporting by Charities (SORP FRS 102)" issued in January 2015.

The financial statements are presented in Sterling, which is the functional currency of the charity.

Reference and administrative information can be found on page 1.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The church was registered with the Charity Commissioners for England and Wales on 24 April 1989 and is governed by a Declaration of Trust dated 20 March 1989.

#### Organisational Structure

The charity trustees are responsible for the administration of Commonwealth Christian Fellowship. The trustees meet regularly and give their time freely, receiving no remuneration for their role as trustees and only being reimbursed for travel costs if requested. The charity is an unincorporated organisation and a public benefit entity.

#### Trustees

All of the following trustees held office throughout the year ended 5 April 2022 and also at the date of signing of this report:

Rev Rod E Anderson (Chairman)  
Mr Ron Bishop  
Mr Oladipo Okediji  
Mrs Julie V Anderson

#### Recruitment, appointment, induction and training of trustees

The existing trustees are responsible for the recruitment, appointment, induction and training of new trustees, who will be respected members of the Christian faith and community. New trustees will be given copies of the trust deed and relevant Charity Commission publications.

Recruitment of new trustees is from among those who have an active involvement and interest in the church. Candidates will have demonstrated the skills necessary for their intended role. Appointments are made by the elders, who also ensure that there is adequate induction and on-going training.

In extending invitations to new trustees, account is taken of the skills present and needed. All trustees must be at least 18 years of age, a member of the fellowship, fully accept the doctrines set out in the trust deed and be capable of managing his or her own affairs. The number of trustees should not fall below three.

New trustees are briefed on their legal obligations and responsibilities under charity law. They are also encouraged to familiarise themselves with the charity's constitution and publications from the Charity Commission. As part of the induction process, new trustees will meet and work alongside other trustees.

#### Risk Management

The trustees have given consideration to the major risks to which the Trust is exposed. These include governance risks, operations risks, financial risks, external risks and compliance with law and regulation. The trustees have put in place measures to secure and protect the charity's assets and work. This review is ongoing.

# COMMONWEALTH CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

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### CHARITABLE OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

#### Aims of the Trust

The charity's objects are set out in the charity's Declaration of Trust and are for the benefit of the public generally:

- (a) the advancement of the Christian faith,
- (b) the relief of persons in conditions of need, hardship or distress, or who are elderly or ill, and
- (c) the advancement of education on the basis of Christian principles.

#### Objectives and strategies of the charity

The main ways in which the church seeks to fulfil its charitable purposes for the public benefit are as follows:

The church provides Sunday morning worship services for the entire family with special provisions for children and young people. During the week there are prayer meetings, Bible studies, youth meetings and special events. The aims of the teaching, preaching and training within these services and other events include equipping those who come to apply the teaching of Christ in their family, community, work or school environment. By so doing they are able to enrich the lives and often improve the lifestyle of those with whom they spend much of their time.

Mission and relief work in the UK and abroad is supported through sending teams and individuals, as well as through financial contributions. In the UK local individuals and families in need are offered help, including counselling and assistance with shopping and household tasks.

The trustees would particularly like to note the substantial contribution volunteers make to the work of the charity. From a financial point of view, the input from the volunteers is adding work to the charity which it could not afford to pay for. Without our invaluable volunteers, the charity would be greatly disadvantaged in the work that it does; the trustees therefore pass on their grateful and eternal thanks to every single volunteer who brings their love and talents to the work of the charity in reaching out with God's love to the church congregation and wider community.

#### Public Benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit not only to those who worship at Commonwealth Church but also the wider communities of London, the UK and throughout the world via monetary and prayer support, together with various media opportunities. These activities aim to bring Christian encouragement to all people as valued members of society.

In compliance with section 17(5) of the 2011 Charities Act, when planning the charity's activities for the year consideration has been given to the Charity Commission's general and specific guidance on public benefit as it relates to the charity.

#### Activities and Achievements

We are pleased to say that the church is alive and well, though as with many other churches our numbers suffered due to the pandemic. We found ourselves on a huge learning curve learning to hold online meetings and creating meeting videos for website ministry. However it all has produced many good reports and much fruit.

We are pleased to be holding our meetings at Thames Christian College in the Clapham Junction area, due to the head being a member of our church. The College has moved into brand new facilities near Clapham Station and strongly desires that we will continue to hold service there, which we are happy to do.

# COMMONWEALTH CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

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### CHARITABLE OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS (Continued)

#### Activities and Achievements (continued)

This is very encouraging due to the fact that brand new premises in new, clean areas will always produce more visitors and greater attendance. Also being so near transportation will be a huge plus as well. We started services there in November 2022.

The churches finances continue to be stable, even through the lack of being able to meet in person for so long. We were also greatly blessed that a long time member who passed left the church a large financial blessing in his will.

We're trusting to be able to reinstitute our children's services and youth services in the new facility, which is vitally important to us.

We are also greatly encouraged as vital leadership is emerging within the fellowship, that guarantees the continuance of the church.

All in all we feel the fellowship is growing stronger, and producing more and more fruit in the lives of people, which is our primary purpose.

#### FINANCIAL REVIEW

The Statement of Financial Activities for the year is set out on page 7. The church has received more donations during the year, due in part to the large donation left by a member of the church. Expenditure has continued to be tightly controlled during the year and has slightly increased along with sales compared to last year.

The Balance Sheet at 5 April 2022 is set out on page 8. This reflects the increase in the restricted building fund in the year and shows the increase in the unrestricted general fund balance due to the surplus made in the year.

The general fund represents the reserves held by the charity to support the day-to-day work of the church such as salaries and venue hire charges, equipment purchases, etc. The level of funds is monitored by the trustees to ensure the continuation of the charity's activities through periods of fluctuating incoming resources.

The building fund income is held towards our desire to purchase our own offices or meeting venue and any necessary refurbishments, when possible.

There are no material uncertainties about the charity's ability to continue as a going concern.

# COMMONWEALTH CHRISTIAN FELLOWSHIP

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2022

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### RESERVES POLICY

The charity operates an unrestricted general fund and a restricted building fund which reflect its main activities. The trustees have reviewed the financial needs of the charity and consider that they should aim to have sufficient unrestricted funds on hand or on call to meet three months' overhead expenditure. At 5 April 2022 the reserves amounted to £99,560 for the unrestricted general fund and £57,483 for the restricted building fund.

The level of reserves is regularly monitored and reviewed by the trustees. The unrestricted bank and cash balances at the year end have met the target level of three month's budgeted recurrent expenditure and the trustees continue to manage the charity in order to maintain the bank and cash balances. The trustees consider that reserves at this level will ensure that, in the event of a significant reduction in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

### INVESTMENT POWERS AND POLICY

The trustees' investment powers are laid down in the charity's Declaration of Trust and restrictions contained therein. These powers are also subject to conditions imposed by law.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 15 March 2023 and signed on their behalf by:

**Rev Rod E Anderson**  
Chairman

## COMMONWEALTH CHRISTIAN FELLOWSHIP

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMONWEALTH CHRISTIAN FELLOWSHIP FOR THE YEAR ENDED 5 APRIL 2022

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I report on the accounts of the charity for the year ended 5 April 2022, which are set out on pages 7 to 15.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
3. state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**PD Smith, FCCA**  
**THE MGROUP PARTNERSHIP**  
4 Witan Way  
Witney  
Oxon, OX28 6FF  
21 March 2023

**COMMONWEALTH CHRISTIAN FELLOWSHIP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	<b>3</b>	260,405	1,210	261,615	199,854
Bank interest		-	6	6	19
<b>Other incoming resources</b>					
Refunds		-	-	-	455
<b>TOTAL INCOMING RESOURCES</b>		<u>260,405</u>	<u>1,216</u>	<u>261,621</u>	<u>200,328</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>	<b>4</b>	180,910	-	180,910	174,076
<b>Governance costs</b>	<b>5</b>	6,008	-	6,008	6,762
<b>TOTAL RESOURCES EXPENDED</b>		<u>186,918</u>	<u>-</u>	<u>186,918</u>	<u>180,838</u>
<b>NET INCOMING/(OUTGOING) RESOURCES AND NET MOVEMENT IN FUNDS</b>					
		73,487	1,216	74,703	19,490
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	<b>13</b>	<u>26,073</u>	<u>56,267</u>	<u>82,340</u>	<u>62,850</u>
<b>Total funds carried forward</b>	<b>13</b>	<u>99,560</u>	<u>57,483</u>	<u>157,043</u>	<u>82,340</u>

**The results for the year derive from continuing activities and there are no gains or losses in the year.**

**COMMONWEALTH CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 5 APRIL 2022**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible assets	<b>8</b>	3,533	-	3,533	5,792
<b>CURRENT ASSETS</b>					
Debtors	<b>9</b>	8,001	-	8,001	15,796
Cash at bank and in hand		110,038	57,483	167,521	82,260
		<u>118,039</u>	<u>57,483</u>	<u>175,522</u>	<u>98,056</u>
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	<b>10</b>	22,012	-	22,012	21,508
<b>NET CURRENT ASSETS</b>					
		<u>96,027</u>	<u>57,483</u>	<u>153,510</u>	<u>76,548</u>
<b>NET ASSETS</b>					
		<u><u>99,560</u></u>	<u><u>57,483</u></u>	<u><u>157,043</u></u>	<u><u>82,340</u></u>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted income funds	<b>13</b>	99,560	-	99,560	26,073
Restricted income funds	<b>13</b>	-	57,483	57,483	56,267
<b>TOTAL CHARITY FUNDS</b>					
	<b>13</b>	<u><u>99,560</u></u>	<u><u>57,483</u></u>	<u><u>157,043</u></u>	<u><u>82,340</u></u>

This report was approved by the trustees on 15 March 2023 and signed on their behalf by:

Rev Rod E Anderson (Chairman)

## 1 STATEMENT OF ACCOUNTING POLICIES

### **Accounting convention**

These accounts have been prepared under the historical cost basis of accounting, and in accordance with the provisions of the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice: Accounting and Reporting by Charities SORP FRS 102 (revised January 2015).

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Incoming resources**

#### ***Recognition of incoming resources***

Incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with reasonable reliability.

#### ***Incoming resources with related expenditure***

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

#### ***Tax claims on donations***

Incoming resources from tax claims are included in the SoFA in the same accounting period as the donations to which they relate.

### **Legacies**

Legacies are included in the SoFA when the charity is notified of an impending distribution or otherwise when received.

### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### **Bank interest**

Bank interest is included in the SoFA when receivable.

### **Resources expended**

#### ***Expenditure recognition and irrecoverable VAT***

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for such expenditure, inclusive of any VAT which cannot be recovered.

Resources are expended in the furtherance of the charity's objectives.

### **Foreign currencies**

Transactions in foreign currencies are translated from sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating result.

**1 STATEMENT OF ACCOUNTING POLICIES (continued)**

***Governance costs***

Governance costs include costs of the preparation of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees on governance or constitutional matters.

***Cost apportionment***

Costs are apportioned between direct charitable expenditure, costs of generating funds and governance costs according to the trustees' judgement.

***Finance and operating leases***

While lease instalments remain at a minimal level, they are treated as expenditure for the period in which they are incurred. Consequently, the relevant assets are neither capitalised nor depreciated.

***Tangible fixed assets***

Tangible fixed assets for use by the charity are capitalised if they can be used for more than one year and cost at least £100. Tangible fixed assets are shown in the accounts at cost less depreciation.

***Depreciation***

Depreciation has been provided at the following rates so as to write off the cost less residual value of the tangible fixed assets over their estimated useful lives:

Equipment - straight line basis at 33.33% per annum.

Motor vehicles - reducing balance basis at 20% per annum.

***Creditors***

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and subsequently at amortised cost using the effective interest method.

***Fund accounting***

Funds held by the charity are either:

***Unrestricted general funds***

These are funds which can be used in accordance with the charity's objectives at the discretion of the trustees in the day to day work of the charity, to cover costs such as salaries, equipment purchases, etc.

***Restricted funds***

These funds received can only be used for specific expenditure nominated by the donor and are credited to income in the year in which they are received. Where amounts are not specifically allocated against expenditure in that year the balance is deferred and added to the balance carried forward on the restricted funds reserve and is used in subsequent years in line with the restrictions placed by the donor.

The building fund is a restricted income fund established to make provision for the future acquisition of premises, together with the cost of alterations. The income represents donations specifically received for this purpose.

***APB Ethical Standard - Provisions available for smaller entities***

In common with many other businesses of our size and nature we use our examiners to prepare and assist with the preparation of the financial statements.

# COMMONWEALTH CHRISTIAN FELLOWSHIP

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2022

### 1 STATEMENT OF ACCOUNTING POLICIES (continued)

#### Financial Instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the statement of financial activities.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the charity would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

### 2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

No significant accounting estimates and judgements have had to be made by the trustees in preparing these financial statements.

### 3 VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Tithes	176,691	-	176,691	179,543
Gifts and offerings	77,224	-	77,224	4,884
Building income	-	1,210	1,210	10,649
Benevolent income	4,302	-	4,302	2,464
Donation income	36	-	36	687
Sundry income	2,152	-	2,152	1,627
	<u>260,405</u>	<u>1,210</u>	<u>261,615</u>	<u>199,854</u>

### 4 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Overseas missions	6,580	-	6,580	2,300
Gifts	5,506	-	5,506	8,597
Teen activities	21	-	21	50
Ministry support	45,000	-	45,000	45,000
Staff costs (Note 6)	45,293	-	45,293	41,628
Sound engineer	1,360	-	1,360	1,880
<b>Charitable activities carried down</b>	<u>103,760</u>	<u>-</u>	<u>103,760</u>	<u>99,455</u>

COMMONWEALTH CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2022

4 CHARITABLE ACTIVITIES - CONTINUED

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>Charitable activates brought down</b>	103,760	-	103,760	99,455
Wagner Leadership Institute	1,614	-	1,614	1,614
Books, CDs and tapes	27	-	27	113
Conference expenses	-	-	-	610
Hospitality and catering	526	-	526	287
Advertising and publicity	-	-	-	69
Motor and travel	2,068	-	2,068	858
Printing, postage and stationery	227	-	227	977
Computer expenses	1,603	-	1,603	2,464
Telephone	2,432	-	2,432	3,309
Insurance	2,805	-	2,805	2,552
Room hire and rent	33,850	-	33,850	28,565
Rent for Pastors' accommodation (See Note 13)	12,000	-	12,000	12,000
Consultancy fees	193	-	193	5,426
Light, heat and water	635	-	635	626
Depreciation	2,489	-	2,489	2,659
Bank and card charges	3,301	-	3,301	3,057
Donations made	1,700	-	1,700	1,960
Sundry expenses	753	-	753	240
Equipment hire	1,794	-	1,794	1,645
Storage costs	9,133	-	9,133	5,590
	<u>180,910</u>	<u>-</u>	<u>180,910</u>	<u>174,076</u>

Included in equipment hire are are costs of £1,627 (2021 - £1,627) relating to an agreed lease.

5 GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Independent examiner's fee	720	-	720	720
Accountancy fees	5,288	-	5,288	6,042
	<u>6,008</u>	<u>-</u>	<u>6,008</u>	<u>6,762</u>

COMMONWEALTH CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2022

6 STAFF COSTS	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Pastoral staff member - Staff costs	14,810	-	14,810	14,813
Admin staff member - Staff costs	30,483	-	30,483	26,815
	<u>45,293</u>	<u>-</u>	<u>45,293</u>	<u>41,628</u>

The average number of employees in the year was seven (2021 - four); three set up crew, three administration and one pastoral. None of the employees earned more than £60,000.

7 TAXATION

The charity is not liable to taxation on any surplus generated.

8 TANGIBLE ASSETS

	Unrestricted Funds		
	Equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 6 April 2021	67,931	8,940	76,871
Additions	230	-	230
At 5 April 2022	<u>68,161</u>	<u>8,940</u>	<u>77,101</u>
<b>Accumulated depreciation</b>			
At 6 April 2021	64,446	6,633	71,079
Charge for year	2,028	461	2,489
At 5 April 2022	<u>66,474</u>	<u>7,094</u>	<u>73,568</u>
<b>Net book value</b>			
At 6 April 2021	<u>3,485</u>	<u>2,307</u>	<u>5,792</u>
At 5 April 2022	<u>1,687</u>	<u>1,846</u>	<u>3,533</u>

9 DEBTORS	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Debtors	384	-	384	-
Prepaid expenses	893	-	893	927
Accrued income	5,344	-	5,344	13,489
Loan - Rev Rod E Anderson	1,380	-	1,380	1,380
	<u>8,001</u>	<u>-</u>	<u>8,001</u>	<u>15,796</u>

**COMMONWEALTH CHRISTIAN FELLOWSHIP**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2022**

<b>10 CREDITORS:</b> Amounts falling due within one year	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Creditors	1,345	-	1,345	815
Accruals	5,920	-	5,920	5,940
Due to The Prayer Foundation	13,509	-	13,509	13,767
Taxation and social security	1,238	-	1,238	986
	<u>22,012</u>	<u>-</u>	<u>22,012</u>	<u>21,508</u>

**11 TRUSTEES' REMUNERATION AND EXPENSES**

Except as indicated in note 12, no trustee received remuneration for their services to the charity (2021 - £nil). No expenses were reimbursed to trustees in the year (2021 - £84).

**12 RELATED PARTY TRANSACTIONS**

Rev Rod E Anderson, trustee, received support for his ministry as Pastor of the church. His wife Julie V Anderson receives a salary for her pastoral work. Their son Jamie has provided specific consultancy services amounting to £1,614 in relation to website construction and maintenance during the year (2021 - £1,614). These transactions were approved by the other trustees and are in accordance with the Declaration of Trust dated 20 March 1989.

	<b>UNRESTRICTED FUNDS</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Ministry support and gifts - Rev Rod E Anderson	45,000	45,000
Salary costs - Mrs Julie V Anderson	14,810	14,813
Rental costs of property in which Rev Rod E and Mrs Julie V Anderson live	12,000	12,000
Consultancy fees paid to Jamie Anderson's company	1,614	1,614
	<u>73,424</u>	<u>73,427</u>

The charity has previously made some payments on behalf of the following trustees. This leaves the following amounts due to the charity at the year end:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Rev Rod E Anderson	<u>1,380</u>	<u>1,380</u>

During the year, the charity made payments to The Prayer Foundation, a charity in which Mrs Julie V Anderson is the Chief Executive Officer. The charity owed The Prayer Foundation £13,509 (2021 - £13,767) at 5 April 2022.

COMMONWEALTH CHRISTIAN FELLOWSHIP

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 5 APRIL 2022

13 SUMMARY OF FUND MOVEMENTS

	As at 6 April 2021	Incoming resources £	Outgoing resources £	As at 5 April 2022 £
<b>Unrestricted income funds</b>				
- General Fund	26,073	260,405	(186,918)	99,560
<b>Restricted income funds</b>				
- Building Fund	56,267	1,216	-	57,483
	<u>82,340</u>	<u>261,621</u>	<u>(186,918)</u>	<u>157,043</u>
<b>Movement in funds (previous year)</b>				
	As at 6 April 2020	Incoming resources £	Outgoing resources £	As at 5 April 2021 £
<b>Unrestricted income funds</b>				
- General Fund	17,251	189,660	(180,838)	26,073
<b>Restricted income funds</b>				
- Building Fund	45,599	10,668	-	56,267
	<u>62,850</u>	<u>200,328</u>	<u>(180,838)</u>	<u>82,340</u>

The building fund is a restricted income fund established to make provision for the future acquisition of premises, together with the cost of alterations. The income represents donations specifically received for this purpose. The bank balance for the restricted income building fund is held between the restoration fund bank account and the general current account.