

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales · Charity number 1088189

Details

Status Registered

Legal form Other

Registered 2001-08-24

Register [View on the Charity Commission register](#)

Contact

Address Crowborough Community Church
Beacon Road
Crowborough
East Sussex
TN6 1AS

Phone 01892661723

Email crowcomchurch@gmail.com

Website www.ccchurch.co.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN THE COUNTY OF EAST SUSSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST (B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The trust was set up for the furtherance of the religious and other charitable activities of the church fellowship known as Crowborough Community Church which has existed since 1997.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST SUSSEX AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£81,010	£95,196	-	-
2024-03-31	£72,877	£88,436	-	-
2023-03-31	£76,773	£87,905	-	-
2022-03-31	£80,831	£95,482	-	-
2021-03-31	£87,328	£87,900	-	-

Trustees

Name	Role	Appointed
Alan Frederick Penney	Chair	2017-10-09
Alastair Mark Uren		2025-05-31
Heather Brooker		2026-03-25
JOHN ROBERT LOVELL		2013-01-30
Kryсна Maboueki		2025-08-29

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales - Charity number 1088189

Accounts

Annual Report and Financial Statements
for the Year Ended 31 March 2025

Crowborough Community Church Trust

Charity registration number: 1088189

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

CROWBOROUGH COMMUNITY CHURCH TRUST

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 18

CROWBOROUGH COMMUNITY CHURCH TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	John Lovell Alan Penney Mark Ridley (deceased 14 January 2025) Judith Goode Anneka Ridley-Smith (resigned 17 January 2025)
Charity Registration Number	1088189
Principal Office	Oasis Centre Beacon Road Crowborough East Sussex TN6 1AS
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	HSBC Bank plc 105 Mount Pleasant Tunbridge Wells Kent TN1 1QP

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Structure, governance and management

Nature of governing document

The Charitable Trust was formed under a Declaration of Trust dated 16th November 1999, and amended by a Supplementary Declaration of Trust dated 10th July 2001.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision making

The Crowborough Community Church was started in 1997 by members of the King's Church, Uckfield. For the first few years the financial and administrative arrangements for the Crowborough Community Church were a part of the King's Church Uckfield Trust (registered charity number 802429).

Crowborough Community Church Trust was registered with the Charity Commission on 24th August 2001. It took over the administration of the Crowborough Fund from the King's Church Uckfield Trust on 1st April 2002.

This report therefore represents the twentieth year of financial activity for the Crowborough Community Church Trust.

The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of believers who, through their love for and their desire to serve Jesus Christ, were committed to love and care for each other, and to bring a blessing to the community living around them. Crowborough Community Church, its elders, trustees and members are committed to the restoration of these New Testament principles. In this objective, they join with the many churches in this area, this country and all over the world that are rediscovering the excitement of knowing Jesus Christ.

The vision is to see the people of Crowborough and the surrounding villages come into the experience of knowing Jesus as their Lord, guide and Saviour and friend. Crowborough Community Church is a member of the Evangelical Alliance, and from its beginning has chosen to be a part of the Newfrontiers group of churches, a Christian organisation that, through its member churches, pursues similar objectives both in the UK and overseas. The church has close relations with other Newfrontiers churches in the region as part of the Catalyst group within Newfrontiers.

During the year, grants have been made to support the Church's objectives where this can be more effective on a larger scale than Crowborough Community Church could achieve independently.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, activities and teaching of the church. Day to day decisions on expenditure alongside budgets being set are monitored and administered by the Trustees. Any intended additional or exceptional expenditure, not within the budget, must first be referred to the Trustees for approval. New Trustees are appointed by the Elders or other recognised spiritual leaders of the Church. They are selected from the members of the Church to ensure the Trustee body is whole heartedly involved in seeing the mission of the Church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees, and receive copies of relevant written documents, to ensure they understand their responsibilities, the legal and financial framework in which the Church operates, and how their role as Trustee contrasts with that of the Elders.

The Lead Elder of the church, Jonathan Hayward, is employed by the Trust, and together with the other Elders or recognised spiritual leaders is responsible for the spiritual leadership of the Church Fellowship. It is the work of every member of the Church that will make the difference in the church achieving its great commission, as set by Jesus Christ. This is done through "being salt and light" among the people they come into contact with every day, through prayer, by visiting the sick and lonely, being involved in discipling and training others, in public worship and teaching, and in administration. The financial resources of the church are almost exclusively given by the members, and their private assets and equipment are regularly used in the work of the church. Much of this work is carried out privately, without recognition, and the hours and value of that time cannot be quantified.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

All major insurable risks, including equipment, property and public liability at church meetings, were covered by appropriate insurance policies. A Child Protection Policy is in force and includes the process for the recruitment of all volunteers for children's work (including DBS checks and child protection training). Procedures are in place to reduce the risk of embezzlement, and the financial position of the Trust is reviewed regularly to ensure its ongoing financial viability.

Objectives and activities

Objects and aims

The primary aims of the Trust are to advance the Christian faith and to provide relief to those who are sick or in need within Crowborough and the surrounding villages, and in other parts of the United Kingdom and the world as the Trustees decide are appropriate.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Grant making policies

Each year the Trustees set aside a sum equivalent to 10% of the General Fund income which is used to make grants to organisations and individuals in furtherance of the Trust's objectives. Grants in addition to this sum may also be made if the Trustees agree that it is appropriate. Details of the grants made during this financial year can be found in the notes to the accounts.

Achievements and performance

Review of activities

The Oasis, a safe place to enable the support of the vulnerable in our Community

A synopsis of the Crowborough Community Church stewardship of The Oasis as a focus of community activities, for the glory of God and love of our neighbours. Part of our outreach into the community.

Wealden Dementia Action Alliance (WDAA) and Crowborough Dementia Forum (CDF)

To encourage Towns and Villages in Wealden to be dementia friendly and to support those living with Dementia their family and carers.

To encourage organizations and businesses to be active in providing appropriate facilities and staff training for the recognition of disabilities, hidden, or seen.

To provide safe spaces for individuals to meet and enjoy some refreshment and activities to improve their physical and emotional wellbeing.

The Crowborough Community Church hosts meetings of voluntary fora supporting those living with dementia and their carers at The Oasis and runs a dementia friendly Community Café; held on the last Thursday of each month.

We also organize training events to enable businesses and individuals to understand what living with dementia means and help them adjust their approach to individuals and their supporters.

Donations to the WDAA/ CDF continue to enable activities to be funded and allow us to plan a more ambitious program for the second half of 2024. The Rotary Club Golf Competition Day at the Beacon course raised £1500 which will fund the production of a series of booklets on living with dementia outlining how we are supporting individuals and their carers. We are working with Laura Lawrence, Editor of The Crowborough Magazine, and Good Company People to produce this.

These activities are organized with partners, including the Wealden District Council, Crowborough Town Council, Crowborough Rotary Club, Good Company People, Heather View, and Woodlands Care Homes.

Crowborough Rotary Club (CRC)

'Service not Self.' To support the activities of local charities, to raise funds for these and provide volunteers for local events.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

The Community Church host meetings at The Oasis and collaborates with them to support organizations in and around Crowborough providing for those experiencing challenging times. Rotary help us at the Community Café to serve refreshments etc.

Tester & Jones Bereavement Group (T&J)

Funeral Directors support group for those who have lost family and friends which provides opportunities to meet with others in similar circumstances, to share experiences and help them to adjust to change. {They call themselves the "BGs."}

The Community Church host meetings at The Oasis held each month.

Good Company People (GCP)

To provide support to individuals, and relief for their careers, for those living with various disabilities, including dementia by hosting individuals and groups at peoples' homes or taking individuals or groups out on trips.

The Community Church host meetings at The Oasis to enable the GCP to train staff in subjects such as Understanding Dementia, First Aid, Manual Handling and Legal Certification.

Crowborough Community Forum (CCF)

An 'Umbrella' organization, with charitable status to enable fund raising, to support charities in Crowborough and the surrounding area.

Ashdown Radio provides a regular monthly opportunity for a representative of the CCF to talk about activities and any events planned. {Philip Morris; Rotary and St Johns Church, and Alan Penney are regular speakers} The Community Church host meetings at The Oasis as and when needs arise. {Alan is a trustee}

University of the Third Age (U3A)

To enable mature individuals to meet with others to pursue their interests in education or hobbies.

The U3A Aviation group meet at The Oasis for a couple of hours once per month when not on visits.

U3A groups often provide entertainment at the Community Café.

Dementia Information Support and Courses (DISC)

To provide support and assistance to Carers to enable them to receive independent advice on a one-to-one basis. A DISC expert will be available for consultation at The Oasis each month. All support is free of charge.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Sporting Moments Foundation Café (SMF)

To enable individuals to meet to recall sporting events and watch videos of events, talk about their own sporting interests and share stories etc as a form of memory stimulation. Carers can leave those they support, who may be living with dementia, with us for an hour or so with confidence.

Meeting each month at The Oasis. Organised in conjunction with the Sussex Cricket Foundation.

Heather View Care Home/ Claire Nash Solicitors/ James Owen Hearing.

We have developed a close relationship with our near neighbours, Heather View Care Home, to work with them in encouraging their residents to remain part of the community by their involvement in activities at The Oasis and our involvement in activities at Heather View; such as the Pie and A Pint lunch club and the open invitation we have to visit their Watsons Rest café to talk to staff and residents.

We also work with Claire Nash Solicitors; to help train their staff and they support CDF by offering free consultations on Legal issues for individuals, particularly those affected by dementia. James Owen Hearing are also working with the CDF to provide expertise on how hearing difficulties impact on dementia and isolation in the community.

Formation of new church leadership team

The church is primarily led by a team of three elders. In November 2024 two new Elders were appointed Ian Watt and Mark Ridley with Jonathan Brooks stepping down from his eldership role due to a planned house move away from Crowborough. The formation of a new leadership team to work alongside the Elders was completed in November by the appointment of three Deacons.

It was with great sorry that we report that Mark Ridley died on the 14th January 2025 following many years of devoted service as Treasurer, Trustee and more recently an Elder. He is greatly missed but we rejoice in the knowledge that Mark will be with his LORD and Saviour; free from the suffering of this earthly life.

Children's Work

A number of Families with young children have joined the church and we have establish a team to organize the children's work, to help the children in their learning about Jesus.

Plans for future periods

In the coming year, the continued emphasis will be to build and grow the church, primarily through the means already described. Our Sunday worship meetings, home groups, ladies and men's meetings and working with like-minded organisations.

Church membership will continued to be encouraged to make every effort build relationships with friends, neighbours and the community; integrating ourselves with secular activities where appropriate, in order to build relationship with individuals and organisations within pour local community to be able to introduce them to Jesus on a personal level or to be able to invite them to organized church activities.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Financial review

Income to the General Fund increased from the previous year with total receipts of £81,010 (2024: £72,877). Expenditure in the year amounted to £95,196 (2024: £88,436). The Trust operated at a deficit of £14,186 (2024: deficit £15,559) for the financial year. This leaves a total balance on Unrestricted Funds carried forward of £242,187. There have been no Restricted Funds transactions this year. The balance carried forward on Restricted Funds is nil.

Policy on reserves

The Trustees consider that the present level of reserves should be retained in order to support the current level of activities and expenditure. This policy will be reviewed when the church growth enables a stable and regular annual surplus and is under constant review.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 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 business.

The Trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 26 January 2026 and signed on its behalf by:



.....
Alan Penney
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROWBOROUGH COMMUNITY CHURCH TRUST

I report to the Trustees on my examination of the accounts of Crowborough Community Church Trust for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity Trustees of Crowborough Community Church Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Crowborough Community Church Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Crowborough Community Church Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

26 January 2026

CROWBOROUGH COMMUNITY CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	78,553	78,553	70,793
Investment income	3	<u>2,457</u>	<u>2,457</u>	<u>2,084</u>
Total income		<u>81,010</u>	<u>81,010</u>	<u>72,877</u>
Expenditure on:				
Charitable activities	4	<u>95,196</u>	<u>95,196</u>	<u>88,436</u>
Total expenditure		<u>95,196</u>	<u>95,196</u>	<u>88,436</u>
Net expenditure		<u>(14,186)</u>	<u>(14,186)</u>	<u>(15,559)</u>
Net movement in funds		(14,186)	(14,186)	(15,559)
Reconciliation of funds				
Total funds brought forward		<u>256,373</u>	<u>256,373</u>	<u>271,932</u>
Total funds carried forward	12	<u><u>242,187</u></u>	<u><u>242,187</u></u>	<u><u>256,373</u></u>


The notes on pages 12 to 18 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	<u>135,630</u>	<u>152,986</u>
		<u>135,630</u>	<u>152,986</u>
Current assets			
Debtors	9	6,759	6,012
Cash at bank and in hand		<u>101,995</u>	<u>99,599</u>
		108,754	105,611
Creditors: Amounts falling due within one year	10	<u>(2,197)</u>	<u>(2,224)</u>
Net current assets		<u>106,557</u>	<u>103,387</u>
Net assets		<u>242,187</u>	<u>256,373</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>242,187</u>	<u>256,373</u>
Total funds	12	<u>242,187</u>	<u>256,373</u>

The financial statements on pages 10 to 18 were approved by the Trustees, and authorised for issue on 26 January 2026 and signed on their behalf by:



.....
Alan Penney
Trustee

The notes on pages 12 to 18 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Crowborough Community Church Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on revalued amount
Furniture and equipment	25% on cost
Fixtures and fittings	10% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations	66,139	66,139	58,981
Gift aid reclaimed	<u>12,414</u>	<u>12,414</u>	<u>11,812</u>
	<u>78,553</u>	<u>78,553</u>	<u>70,793</u>

3 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,457</u>	<u>2,457</u>	<u>2,084</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Youth & children's work		309	309	370
Evangelical outreach		345	345	589
Visiting speakers		-	-	300
Property costs		11,923	11,923	10,246
Conferences & training		1,703	1,703	45
Subscriptions & fees		90	90	80
Office costs		1,251	1,251	1,450
Miscellaneous costs		103	103	145
Independent examination		1,038	1,038	1,038
Depreciation		17,356	17,356	17,356
Grant funding of activities	5	9,621	9,621	7,220
Staff costs	7	51,457	51,457	49,597
		<u>95,196</u>	<u>95,196</u>	<u>88,436</u>

5 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2025	2024	2025	2024
	£	£	£	£
Grants	<u>8,801</u>	<u>6,820</u>	<u>820</u>	<u>400</u>

6 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	48,524	46,580
Pension costs	2,294	2,345
Staff expenses	639	672
	<u>51,457</u>	<u>49,597</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Employees	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Land and buildings	Furniture and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2024	<u>150,000</u>	<u>10,343</u>	<u>132,572</u>	<u>292,915</u>
At 31 March 2025	<u>150,000</u>	<u>10,343</u>	<u>132,572</u>	<u>292,915</u>
Depreciation				
At 1 April 2024	30,000	9,273	100,656	139,929
Charge for the year	<u>3,000</u>	<u>1,070</u>	<u>13,286</u>	<u>17,356</u>
At 31 March 2025	<u>33,000</u>	<u>10,343</u>	<u>113,942</u>	<u>157,285</u>
Net book value				
At 31 March 2025	<u>117,000</u>	<u>-</u>	<u>18,630</u>	<u>135,630</u>
At 31 March 2024	<u>120,000</u>	<u>1,070</u>	<u>31,916</u>	<u>152,986</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

9 Debtors

	2025 £	2024 £
Prepayments	415	-
Accrued income	6,344	6,012
	6,759	6,012

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,119	2,146
Accruals	78	78
	2,197	2,224

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,294 (2024 - £2,345).

12 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
General Funds	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187
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	257,473	79,910	(95,196)	242,187
	257,473	79,910	(95,196)	242,187

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	135,630	135,630
Current assets	108,754	108,754
Current liabilities	<u>(2,197)</u>	<u>(2,197)</u>
Total net assets	<u>242,187</u>	<u>242,187</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	152,986	152,986
Current assets	105,611	105,611
Current liabilities	<u>(2,224)</u>	<u>(2,224)</u>
Total net assets	<u>256,373</u>	<u>256,373</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales - Charity number 1088189

Accounts

Annual Report and Financial Statements
for the Year Ended 31 March 2024

Crowborough Community Church Trust

Charity registration number: 1088189

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

CROWBOROUGH COMMUNITY CHURCH TRUST

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

CROWBOROUGH COMMUNITY CHURCH TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	John Lovell Alan Penney Mark Ridley Judith Goode Anneka Ridley-Smith
Charity Registration Number	1088189
Principal Office	Oasis Centre Beacon Road Crowborough East Sussex TN6 1AS
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC Bank plc 105 Mount Pleasant Tunbridge Wells Kent TN1 1QP

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Structure, governance and management

Nature of governing document

The Charitable Trust was formed under a Declaration of Trust dated 16th November 1999, and amended by a Supplementary Declaration of Trust dated 10th July 2001.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision making

The Crowborough Community Church was started in 1997 by members of the King's Church, Uckfield. For the first few years the financial and administrative arrangements for the Crowborough Community Church were a part of the King's Church Uckfield Trust (registered charity number 802429).

Crowborough Community Church Trust was registered with the Charity Commission on 24th August 2001. It took over the administration of the Crowborough Fund from the King's Church Uckfield Trust on 1st April 2002.

This report therefore represents the twentieth year of financial activity for the Crowborough Community Church Trust.

The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of believers who, through their love for and their desire to serve Jesus Christ, were committed to love and care for each other, and to bring a blessing to the community living around them. Crowborough Community Church, its elders, trustees and members are committed to the restoration of these New Testament principles. In this objective, they join with the many churches in this area, this country and all over the world that are rediscovering the excitement of knowing Jesus Christ.

The vision is to see the people of Crowborough and the surrounding villages come into the experience of knowing Jesus as their Lord, guide and Saviour and friend. Crowborough Community Church is a member of the Evangelical Alliance, and from its beginning has chosen to be a part of the Newfrontiers group of churches, a Christian organisation that, through its member churches, pursues similar objectives both in the UK and overseas. The church has close relations with other Newfrontiers churches in the region as part of the Catalyst group within Newfrontiers.

During the year, grants have been made (see the notes to the Accounts) to support the Church's objectives where this can be made more effectively on a larger scale than Crowborough Community Church could achieve independently, and where another charity has more specific overseas objectives.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, activities and teaching of the church. Day to day decisions on expenditure alongside budgets being set are monitored and administered by the Trustees. Any intended additional or exceptional expenditure, not within the budget, must first be referred to the Trustees for approval. New Trustees are appointed by the Elders or other recognised spiritual leaders of the Church. They are selected from the members of the Church to ensure the Trustee body is whole heartedly involved in seeing the mission of the Church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees, and receive copies of relevant written documents, to ensure they understand their responsibilities, the legal and financial framework in which the Church operates, and how their role as Trustee contrasts with that of the Elders.

The Lead Elder of the church, Jonathan Hayward, is employed by the Trust, and together with the other Elders or recognised spiritual leaders is responsible for the spiritual leadership of the Church Fellowship. It is the work of every member of the Church that will make the difference in the church achieving its great commission, as set by Jesus Christ. This is done through "being salt and light" among the people they come into contact with every day, through prayer, by visiting the sick and lonely, being involved in discipling and training others, in public worship and teaching, and in administration. The financial resources of the church are almost exclusively given by the members, and their private assets and equipment are regularly used in the work of the church. Much of this work is carried out privately, without recognition, and the hours and value of that time cannot be quantified.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

All major insurable risks, including equipment, property and public liability at church meetings, were covered by appropriate insurance policies. A Child Protection Policy is in force and includes the process for the recruitment of all volunteers for children's work (including DBS checks and child protection training). Procedures are in place to reduce the risk of embezzlement, and the financial position of the Trust is reviewed regularly to ensure its ongoing financial viability.

Objectives and activities

Objects and aims

The primary aims of the Trust are to advance the Christian faith and to provide relief to those who are sick or in need within Crowborough and the surrounding villages, and in other parts of the United Kingdom and the world as the Trustees decide are appropriate.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Grant making policies

Each year the Trustees set aside a sum equivalent to 10% of the General Fund income which is used to make grants to organisations and individuals in furtherance of the Trust's objectives. Grants in addition to this sum may also be made if the Trustees agree that it is appropriate. Details of the grants made during this financial year can be found in the notes to the accounts.

Achievements and performance

Review of activities

During the year ended 31 March 2024, the church has sought to achieve the calling of Christ upon it. Primarily, we seek to do this as we meet together on a Sunday morning for worship, ministry and the preaching of the Word in order to build up everybody in their faith, and to welcome those of the community who visit in order to discover more about Christianity. This is in keeping with the church's mission statement 'worshipping God, becoming like Jesus, sharing God's love with the world'. Typical Sunday attendance is around 40 adults.

Church members continue to meet in small groups, usually in people's homes, with one daytime group meeting at the Oasis, for worship, Bible study, prayer, mutual encouragement and support, and to introduce friends to the Bible's teaching, with an average attendance of 35 adults across the groups.

Recognising the necessity and value of an ever increasing prayer life within the church, we have actively sought to do this by holding a monthly prayer meeting in the afternoon of the 1st Sunday in the month and a weekly prayer meeting on a Tuesday evening at the home of one of our church elders. These have been a great blessing and encouragement to all those who attend.

Both the ladies and the men have started their own meetings this year, meeting around once a month, some structured meetings and some social gatherings, on different days of the week and at different times of the day in order to allow as many as possible to attend. As with the prayer meetings, these have proved to be occasions of great blessing and something which we intend to build upon, inviting our non-Christian friends and acquaintances to participate in.

Wishing to be "salt and light", particularly in the local area, and having a usable building in which to meet, we have sought to engage with a number of local charitable organisations, many of whom are members of the Community Church or other local churches and all of whom are fully on board with the "vision" of the Community Church as expressed in our trust deed. These include: -

Wealden Dementia Action Alliance (WDAA) and Crowborough Dementia Forum (CDF).

Whose aims are to encourage Towns and Villages in Wealden to be dementia friendly and to support those living with dementia their family and carers.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Crowborough Rotary Club (CRC)

'Service not Self'. CRC aims are to support the activities of local charities, to raise funds for these and provide volunteers for local events.

Tester & Jones Bereavement Group (T&J)

Funeral Directors support group for those who have lost family and friends which provides opportunities to meet with others in similar circumstances, to share experiences and help them to adjust to change.

Good Company People (GCP)

To provide support to individuals, and relief for their careers, for those living with various disabilities, including dementia by hosting individuals and groups at peoples' homes or taking individuals or groups out on trips.

Crowborough Community Forum (CCF)

An 'Umbrella' organization, with charitable status to enable fund raising, to support charities in Crowborough and the surrounding area and link these with organizations who may be able to provide funding and/or volunteers to assist in their work. Supported by Crowborough Town Council.

University of the Third Age (U3A)

To enable mature individuals to meet with others to pursue their interests in education or hobbies.

Sporting Moments Foundation Café (SMF)

To enable those with possible dementia or other disabilities to meet to recall sporting events and watch videos of games, have talks from local sports clubs etc as a form of memory stimulation.

Plans for future periods

In the coming year, the continued emphasis will be to build and grow the church, primarily through the means that have already been described. Our Sunday worship meetings, increased home groups, ladies and men's meetings and increased working with other like-minded organisations.

Church members will continue to be encouraged to make every effort to build relationships with their neighbours and friends; integrating themselves with secular activities where appropriate, in order to build relationship with people and so be able to introduce them to Jesus on a personal level themselves or to be able to invite them to organised church activities.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Formation of new church leadership team

The church has been primarily led by a team of three elders, but one of these, Bryan Rourke, stepped down in October 2023. Two new elders will be appointed in the autumn of 2024, making an eldership team of four. We will continue with what we consider to be the biblical principle of male elders. However, we are also exploring the formation of a new leadership team to work alongside the Elders. This will be made up of both men and women, taken from all walks of our church.

Children's Work

We currently have about 7 children, aged 2 - 8 years. We believe that this gives us a good basis on which to start a more comprehensive children's work, both to help the children that we already have, in their walk with Jesus and to have an organised children's work in place as more young families come to join us.

Financial review

Income to the General Fund decreased from the previous year with total receipts of £72,877 (2013: £76,773).

Expenditure in the year amounted to £88,436 (2023: £87,905). The Trust operated at a deficit of £15,559 (2023: deficit £11,132) for the financial year. This leaves a total balance on Unrestricted Funds carried forward of £256,373.

There have been no Restricted Funds transactions this year. The balance carried forward on Restricted Funds is nil.

Policy on reserves

The Trustees consider the present level of reserves should be retained in order to support the current level of activities and expenditure. This policy will be reviewed when the church's growth enables a stable and regular annual surplus to be generated. The Trustees confirm that the financial position is reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities 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 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 business.

The Trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 13 November 2024 and signed on its behalf by:

.....
Alan Penney
Trustee

.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROWBOROUGH COMMUNITY CHURCH TRUST

I report to the Trustees on my examination of the accounts of Crowborough Community Church Trust for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity Trustees of Crowborough Community Church Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Crowborough Community Church Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Crowborough Community Church Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

13 November 2024

CROWBOROUGH COMMUNITY CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	70,793	70,793	75,954
Investment income	3	<u>2,084</u>	<u>2,084</u>	<u>819</u>
Total income		<u>72,877</u>	<u>72,877</u>	<u>76,773</u>
Expenditure on:				
Charitable activities	4	<u>88,436</u>	<u>88,436</u>	<u>87,905</u>
Total expenditure		<u>88,436</u>	<u>88,436</u>	<u>87,905</u>
Net expenditure		<u>(15,559)</u>	<u>(15,559)</u>	<u>(11,132)</u>
Net movement in funds		(15,559)	(15,559)	(11,132)
Reconciliation of funds				
Total funds brought forward		<u>271,932</u>	<u>271,932</u>	<u>283,064</u>
Total funds carried forward	12	<u><u>256,373</u></u>	<u><u>256,373</u></u>	<u><u>271,932</u></u>

The notes on pages 11 to 17 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	<u>152,986</u>	<u>170,342</u>
		<u>152,986</u>	<u>170,342</u>
Current assets			
Debtors	9	6,012	5,898
Cash at bank and in hand		<u>99,599</u>	<u>97,961</u>
		105,611	103,859
Creditors: Amounts falling due within one year	10	<u>(2,224)</u>	<u>(2,269)</u>
Net current assets		<u>103,387</u>	<u>101,590</u>
Net assets		<u>256,373</u>	<u>271,932</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>256,373</u>	<u>271,932</u>
Total funds	12	<u>256,373</u>	<u>271,932</u>

The financial statements on pages 9 to 17 were approved by the Trustees, and authorised for issue on 13 November 2024 and signed on their behalf by:

.....
Alan Penney
Trustee

.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Crowborough Community Church Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on revalued amount
Furniture and equipment	25% on cost
Fixtures and fittings	10% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	58,981	58,981	63,092
Gift aid reclaimed	<u>11,812</u>	<u>11,812</u>	<u>12,862</u>
	<u>70,793</u>	<u>70,793</u>	<u>75,954</u>

3 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,084</u>	<u>2,084</u>	<u>819</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Youth & children's work		370	370	182
Evangelical outreach		589	589	315
Visiting speakers		300	300	300
Property costs		10,246	10,246	9,005
Conferences & training		45	45	208
Subscriptions & fees		80	80	-
Office costs		1,450	1,450	1,582
Miscellaneous costs		145	145	672
Independent examination		1,038	1,038	990
Depreciation		17,356	17,356	17,356
Grant funding of activities	5	7,220	7,220	7,684
Staff costs	7	49,597	49,597	49,611
		88,436	88,436	87,905

5 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2024 £	2023 £	2024 £	2023 £
Grants	6,820	7,000	400	684

6 Trustees remuneration and expenses

During the year, one Trustee received remuneration of £4,550 for acting as the Treasurer (2023 - one Trustee received remuneration of £4,550 for acting as the Treasurer).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	46,580	46,617
Pension costs	2,345	2,345
Staff expenses	672	649
	<u>49,597</u>	<u>49,611</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Employees	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Land and buildings	Furniture and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2023	<u>150,000</u>	<u>10,343</u>	<u>132,572</u>	<u>292,915</u>
At 31 March 2024	<u>150,000</u>	<u>10,343</u>	<u>132,572</u>	<u>292,915</u>
Depreciation				
At 1 April 2023	27,000	8,203	87,370	122,573
Charge for the year	<u>3,000</u>	<u>1,070</u>	<u>13,286</u>	<u>17,356</u>
At 31 March 2024	<u>30,000</u>	<u>9,273</u>	<u>100,656</u>	<u>139,929</u>
Net book value				
At 31 March 2024	<u>120,000</u>	<u>1,070</u>	<u>31,916</u>	<u>152,986</u>
At 31 March 2023	<u>123,000</u>	<u>2,140</u>	<u>45,202</u>	<u>170,342</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

9 Debtors

	2024 £	2023 £
Accrued income	<u>6,012</u>	<u>5,898</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,146	2,239
Accruals	<u>78</u>	<u>30</u>
	<u>2,224</u>	<u>2,269</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,345 (2023 - £2,345).

12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
--	------------------------------------	----------------------------	----------------------------	-------------------------------------

Unrestricted funds

General

General Funds	<u>271,932</u>	<u>72,877</u>	<u>(88,436)</u>	<u>256,373</u>
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	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
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Unrestricted funds

General

General Funds	<u>283,064</u>	<u>76,773</u>	<u>(87,905)</u>	<u>271,932</u>
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CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	152,986	152,986
Current assets	105,611	105,611
Current liabilities	<u>(2,224)</u>	<u>(2,224)</u>
Total net assets	<u>256,373</u>	<u>256,373</u>
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	170,342	170,342
Current assets	103,859	103,859
Current liabilities	<u>(2,269)</u>	<u>(2,269)</u>
Total net assets	<u>271,932</u>	<u>271,932</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales - Charity number 1088189

Accounts

Annual Report and Financial Statements
for the Year Ended 31 March 2023

Crowborough Community Church Trust

Charity registration number: 1088189

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

CROWBOROUGH COMMUNITY CHURCH TRUST

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

CROWBOROUGH COMMUNITY CHURCH TRUST

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	John Lovell Alan Penney Mark Ridley Judith Goode Anneka Ridley-Smith
Charity Registration Number	1088189
Principal Office	Oasis Centre Beacon Road Crowborough East Sussex TN6 1AS
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC Bank plc 105 Mount Pleasant Tunbridge Wells Kent TN1 1QP

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Structure, governance and management

Nature of governing document

The Charitable Trust was formed under a Declaration of Trust dated 16th November 1999, and amended by a Supplementary Declaration of Trust dated 10th July 2001.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision making

The Crowborough Community Church was started in 1997 by members of the King's Church, Uckfield. For the first few years the financial and administrative arrangements for the Crowborough Community Church were a part of the King's Church Uckfield Trust (registered charity number 802429).

Crowborough Community Church Trust was registered with the Charity Commission on 24th August 2001. It took over the administration of the Crowborough Fund from the King's Church Uckfield Trust on 1st April 2002.

This report therefore represents the twentieth year of financial activity for the Crowborough Community Church Trust.

The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of believers who, through their love for and their desire to serve Jesus Christ, were committed to love and care for each other, and to bring a blessing to the community living around them. Crowborough Community Church, its elders, trustees and members are committed to the restoration of these New Testament principles. In this objective, they join with the many churches in this area, this country and all over the world that are rediscovering the excitement of knowing Jesus Christ.

The vision is to see the people of Crowborough and the surrounding villages come into the experience of knowing Jesus as their Lord, guide and Saviour and friend. Crowborough Community Church is a member of the Evangelical Alliance, and from its beginning has chosen to be a part of the Newfrontiers group of churches, a Christian organisation that, through its member churches, pursues similar objectives both in the UK and overseas. The church has close relations with other Newfrontiers churches in the region as part of the Catalyst group within Newfrontiers.

During the year, grants have been made (see the notes to the Accounts) to support the Church's objectives where this can be made more effectively on a larger scale than Crowborough Community Church could achieve independently, and where another charity has more specific overseas objectives.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, activities and teaching of the church. Day to day decisions on expenditure alongside budgets being set are monitored and administered by the Trustees. Any intended additional or exceptional expenditure, not within the budget, must first be referred to the Trustees for approval. New Trustees are appointed by the Elders or other recognised spiritual leaders of the Church. They are selected from the members of the Church to ensure the Trustee body is whole heartedly involved in seeing the mission of the Church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees, and receive copies of relevant written documents, to ensure they understand their responsibilities, the legal and financial framework in which the Church operates, and how their role as Trustee contrasts with that of the Elders.

The Lead Elder of the church, Jonathan Hayward, is employed by the Trust, and together with the other Elders or recognised spiritual leaders is responsible for the spiritual leadership of the Church Fellowship. It is the work of every member of the Church that will make the difference in the church achieving its great commission, as set by Jesus Christ. This is done through "being salt and light" among the people they come into contact with every day, through prayer, by visiting the sick and lonely, being involved in discipling and training others, in public worship and teaching, and in administration. The financial resources of the church are almost exclusively given by the members, and their private assets and equipment are regularly used in the work of the church. Much of this work is carried out privately, without recognition, and the hours and value of that time cannot be quantified.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The primary aims of the Trust are to advance the Christian faith and to provide relief to those who are sick or in need within Crowborough and the surrounding villages, and in other parts of the United Kingdom and the world as the Trustees decide are appropriate.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Each year the Trustees set aside a sum equivalent to 10% of the General Fund income which is used to make grants to organisations and individuals in furtherance of the Trust's objectives. Grants in addition to this sum may also be made if the Trustees agree that it is appropriate. Details of the grants made during this financial year can be found in the notes to the accounts.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

Review of activities

During the year ended 31 March 2023, the church has sought to achieve the calling of Christ upon it. Primarily, we seek to do this as we meet together on a Sunday morning for worship, ministry and the preaching of the Word in order to build up everybody in their faith, and to welcome those of the community who visit in order to discover more about Christianity. This is in keeping with the church's mission statement 'worshipping God, becoming like Jesus, sharing God's love with the world'. Typical Sunday attendance is around 40 adults.

Church members continue to meet in small groups, usually in people's homes, with one daytime group meeting at the Oasis, for worship, Bible study, prayer, mutual encouragement and support, and to introduce friends to the Bible's teaching, with an average attendance of 35 adults across the groups.

Recognising the necessity and value of an ever increasing prayer life within the church, we have actively sought to do this by starting a monthly prayer meeting in the afternoon of the 1st Sunday in the month and a weekly prayer meeting on a Tuesday evening at the home of one of our church elders. These have been a great blessing and encouragement to all those who attend.

Both the ladies and the men have started their own meetings this year, meeting around once a month, some structured meetings and some social gatherings, on different days of the week and at different times of the day in order to allow as many as possible to attend. As with the prayer meetings, these have proved to be occasions of great blessing and something which we intend to build upon, inviting our non-Christian friends and acquaintances to participate in.

Wishing to be "salt and light", particularly in the local area, and having a usable building in which to meet, we have sought to engage with a number of local charitable organisations, many of whom are members of the Community Church or other local churches and all of whom are fully on board with the "vision" of the Community Church as expressed in our trust deed. These include: –

Wealden Dementia Action Alliance (WDAA) and Crowborough Dementia Forum (CDF).

Whose aims are to encourage Towns and Villages in Wealden to be dementia friendly and to support those living with dementia their family and carers.

Crowborough Rotary Club (CRC)

'Service not Self'. CRC aims are to support the activities of local charities, to raise funds for these and provide volunteers for local events.

Tester & Jones Bereavement Group (T&J)

Funeral Directors support group for those who have lost family and friends which provides opportunities to meet with others in similar circumstances, to share experiences and help them to adjust to change.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Good Company People (GCP)

To provide support to individuals, and relief for their careers, for those living with various disabilities, including dementia by hosting individuals and groups at peoples' homes or taking individuals or groups out on trips.

Crowborough Community Forum (CCF)

An 'Umbrella' organization, with charitable status to enable fund raising, to support charities in Crowborough and the surrounding area and link these with organizations who may be able to provide funding and/or volunteers to assist in their work. Supported by Crowborough Town Council.

University of the Third Age (U3A)

To enable mature individuals to meet with others to pursue their interests in education or hobbies.

Sporting Moments Foundation Café (SMF)

To enable those with possible dementia or other disabilities to meet to recall sporting events and watch videos of games, have talks from local sports clubs etc as a form of memory stimulation.

Plans for future periods

In the coming year, the continued emphasis will be to build and grow the church, primarily through the means that have already been described. Our Sunday worship meetings, increased home groups, ladies and men's meetings and increased working with other like-minded organisations.

Church members will continue to be encouraged to make every effort to build relationships with their neighbours and friends; integrating themselves with secular activities where appropriate, in order to build relationship with people and so be able to introduce them to Jesus on a personal level themselves or to be able to invite them to organised church activities.

Financial review

Income to the General Fund decreased from the previous year with total receipts of £76,773 (2022: £80,831). Expenditure in the year amounted to £87,905 (2022: £95,482). The Trust operated at a deficit of £11,132 (2022: £14,651) for the financial year. This leaves a total balance on Unrestricted Funds carried forward of £271,932. There have been no Restricted Funds transactions this year. The balance carried forward on Restricted Funds is £nil.

Policy on reserves

The Trustees consider the present level of reserves should be retained in order to support the current level of activities and expenditure. This policy will be reviewed when the church's growth enables a stable and regular annual surplus to be generated. The Trustees confirm that the financial position is reviewed regularly.

CROWBOROUGH COMMUNITY CHURCH TRUST

TRUSTEES' REPORT (CONTINUED)

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Responsibilities


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


The law applicable to charities 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 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 business.

The Trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on and signed on its behalf by:


.....
Alan Penney
Trustee


.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CROWBOROUGH COMMUNITY CHURCH TRUST

I report to the Trustees on my examination of the accounts of Crowborough Community Church Trust for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity Trustees of Crowborough Community Church Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Crowborough Community Church Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Crowborough Community Church Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....

G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

17 August 2023

CROWBOROUGH COMMUNITY CHURCH TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	75,954	75,954	80,221
Investment income	3	<u>819</u>	<u>819</u>	<u>610</u>
Total income		76,773	76,773	80,831
Expenditure on:				
Charitable activities	4	<u>87,905</u>	<u>87,905</u>	<u>95,482</u>
Net expenditure		<u>(11,132)</u>	<u>(11,132)</u>	<u>(14,651)</u>
Net movement in funds		(11,132)	(11,132)	(14,651)
Reconciliation of funds				
Total funds brought forward		<u>283,064</u>	<u>283,064</u>	<u>297,715</u>
Total funds carried forward	12	<u><u>271,932</u></u>	<u><u>271,932</u></u>	<u><u>283,064</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	<u>170,342</u>	<u>187,697</u>
		<u>170,342</u>	<u>187,697</u>
Current assets			
Debtors	9	5,898	6,623
Cash at bank and in hand		<u>97,961</u>	<u>91,112</u>
		103,859	97,735
Creditors: Amounts falling due within one year	10	<u>(2,269)</u>	<u>(2,368)</u>
Net current assets		<u>101,590</u>	<u>95,367</u>
Net assets		<u>271,932</u>	<u>283,064</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>271,932</u>	<u>283,064</u>
Total funds	12	<u>271,932</u>	<u>283,064</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on and signed on their behalf by:

.....
Alan Penney
Trustee

.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Crowborough Community Church Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on revalued amount
Furniture and equipment	25% on cost
Fixtures and fittings	10% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	63,092	63,092	66,611
Gift aid reclaimed	<u>12,862</u>	<u>12,862</u>	<u>13,610</u>
	<u>75,954</u>	<u>75,954</u>	<u>80,221</u>

3 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>819</u>	<u>819</u>	<u>610</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Youth & children's work		182	182	717
Evangelical outreach		315	315	25
Visiting speakers		300	300	300
Premises hire		-	-	39
Property costs		9,005	9,005	10,761
Conferences & training		208	208	30
Subscriptions & fees		-	-	782
Office costs		1,582	1,582	1,482
Miscellaneous costs		672	672	152
Independent examination		990	990	960
Depreciation		17,356	17,356	18,874
Grant funding of activities	5	7,684	7,684	13,607
Staff costs	7	49,611	49,611	47,753
		<u>87,905</u>	<u>87,905</u>	<u>95,482</u>

5 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Grants	<u>7,000</u>	<u>13,200</u>	<u>684</u>	<u>407</u>

6 Trustees remuneration and expenses

During the year, one Trustee received remuneration of £4,550 for acting as the Treasurer (2022 - one Trustee received remuneration of £3,520 for acting as the Treasurer).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

7 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	46,617	44,727
Social security costs	-	203
Pension costs	2,345	2,300
Staff expenses	649	523
	49,611	47,753

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Employees	3	3

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Land and buildings	Furniture and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	150,000	10,343	132,572	292,915
At 31 March 2023	150,000	10,343	132,572	292,915
Depreciation				
At 1 April 2022	24,000	7,133	74,084	105,217
Charge for the year	3,000	1,070	13,286	17,356
At 31 March 2023	27,000	8,203	87,370	122,573
Net book value				
At 31 March 2023	123,000	2,140	45,202	170,342
At 31 March 2022	126,000	3,210	58,488	187,698

CROWBOROUGH COMMUNITY CHURCH TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

9 Debtors

	2023	2022
	£	£
Accrued income	<u>5,898</u>	<u>6,623</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,239	2,368
Accruals	<u>30</u>	<u>-</u>
	<u>2,269</u>	<u>2,368</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,345 (2022 - £2,300).

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
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Unrestricted funds

General

General Funds	<u>283,064</u>	<u>76,773</u>	<u>(87,905)</u>	<u>271,932</u>
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	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
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Unrestricted funds

General

General Funds	<u>297,715</u>	<u>80,831</u>	<u>(95,482)</u>	<u>283,064</u>
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CROWBOROUGH COMMUNITY CHURCH TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	170,342	170,342
Current assets	103,859	103,859
Current liabilities	<u>(2,269)</u>	<u>(2,269)</u>
Total net assets	<u>271,932</u>	<u>271,932</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	187,697	187,697
Current assets	97,735	97,735
Current liabilities	<u>(2,368)</u>	<u>(2,368)</u>
Total net assets	<u>283,064</u>	<u>283,064</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales - Charity number 1088189

Accounts

Annual Report and Financial Statements
for the Year Ended 31 March 2022

Crowborough Community Church Trust

Charity registration number: 1088189

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

CROWBOROUGH COMMUNITY CHURCH TRUST

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 16

CROWBOROUGH COMMUNITY CHURCH TRUST

Reference and Administrative Details

Trustees	John Lovell Alan Penney Mark Ridley Judith Goode Anneka Ridley-Smith
Principal Office	Oasis Centre Beacon Road Crowborough East Sussex TN6 1AS
Charity Registration Number	1088189
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC Bank plc 105 Mount Pleasant Tunbridge Wells Kent TN1 1QP

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Structure, governance and management

Nature of governing document

The Charitable Trust was formed under a Declaration of Trust dated 16th November 1999, and amended by a Supplementary Declaration of Trust dated 10th July 2001.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision making

The Crowborough Community Church was started in 1997 by members of the King's Church, Uckfield. For the first few years the financial and administrative arrangements for the Crowborough Community Church were a part of the King's Church Uckfield Trust (registered charity number 802429).

Crowborough Community Church Trust was registered with the Charity Commission on 24th August 2001. It took over the administration of the Crowborough Fund from the King's Church Uckfield Trust on 1st April 2002.

This report therefore represents the twentieth year of financial activity for the Crowborough Community Church Trust.

The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of believers who, through their love for and their desire to serve Jesus Christ, were committed to love and care for each other, and to bring a blessing to the community living around them. Crowborough Community Church, its elders, trustees and members are committed to the restoration of these New Testament principles. In this objective, they join with the many churches in this area, this country and all over the world that are rediscovering the excitement of knowing Jesus Christ.

The vision is to see the people of Crowborough and the surrounding villages come into the experience of knowing Jesus as their Lord, guide and Saviour and friend. Crowborough Community Church is a member of the Evangelical Alliance, and from its beginning has chosen to be a part of the Newfrontiers group of churches, a Christian organisation that, through its member churches, pursues similar objectives both in the UK and overseas. The church has close relations with other Newfrontiers churches in the region as part of the Catalyst group within Newfrontiers.

During the year, grants have been made (see the notes to the Accounts) to support the Church's objectives where this can be made more effectively on a larger scale than Crowborough Community Church could achieve independently, and where another charity has more specific overseas objectives.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, activities and teaching of the church. Day to day decisions on expenditure alongside budgets being set are monitored and administered by the Trustees. Any intended additional or exceptional expenditure, not within the budget, must first be referred to the Trustees for approval. New Trustees are appointed by the Elders or other recognised spiritual leaders of the Church. They are selected from the members of the Church to ensure the Trustee body is whole heartedly involved in seeing the mission of the Church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees, and receive copies of relevant written documents, to ensure they understand their responsibilities, the legal and financial framework in which the Church operates, and how their role as Trustee contrasts with that of the Elders.

The Lead Elder of the church, Jonathan Hayward, is employed by the Trust, and together with the other Elders or recognised spiritual leaders is responsible for the spiritual leadership of the Church Fellowship. It is the work of every member of the Church that will make the difference in the church achieving its great commission, as set by Jesus Christ. This is done through "being salt and light" among the people they come into contact with every day, through prayer, by visiting the sick and lonely, being involved in discipling and training others, in public worship and teaching, and in administration. The financial resources of the church are almost exclusively given by the members, and their private assets and equipment are regularly used in the work of the church. Much of this work is carried out privately, without recognition, and the hours and value of that time cannot be quantified.

Risk management

All major insurable risks, including equipment, property and public liability at church meetings, were covered by appropriate insurance policies. A Child Protection Policy is in force, and includes the process for the recruitment of all volunteers for children's work (including DBS checks and child protection training). Procedures are in place to reduce the risk of embezzlement, and the financial position of the Trust is reviewed regularly to ensure its ongoing financial viability.

Objectives and activities

Objects and aims

The primary aims of the Trust are to advance the Christian faith and to provide relief to those who are sick or in need within Crowborough and the surrounding villages, and in other parts of the United Kingdom and the world as the Trustees decide are appropriate.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

Grant making policies

Each year the Trustees set aside a sum equivalent to 10% of the General Fund income which is used to make grants to organisations and individuals in furtherance of the Trust's objectives. Grants in addition to this sum may also be made if the Trustees agree that it is appropriate. Details of the grants made during this financial year can be found in the notes to the accounts.

Achievements and performance

Review of activities

During the year ended 31 March 2022, the church has sought to achieve the calling of Christ upon it, initially, by returning to our normal meetings and outreach activities which had been severely restricted during the previous year because of the worldwide Covid pandemic and subsequent lockdown.

At the beginning of the year, all of our meetings were still being held under Covid restrictions but as these were gradually lifted our main Sunday morning service, most home groups, babies and toddlers and the weekly café all resumed as restrictions were lifted, albeit under government guidelines around mask wearing and social distancing. As the year has gone on these restrictions have all been removed and by the end of the year, in most instances, all restrictions had gone.

- Fulfilling the objectives in teaching and preaching.

The church continues to meet on Sunday mornings for worship, instructing Christian believers in the faith, and to welcome those of the community who visit in order to discover more about Christianity. This is in keeping with the church's mission statement 'worshipping God, becoming like Jesus, sharing God's love with the world'. Typical Sunday attendance is between 40 and 50 adults. Most are now meeting in person although "zoom" facilities are still available and used by a number of people who, mainly for health reasons, are not meeting in person yet.

Church members continue to meet in small groups, usually in person, although some groups are still using zoom where appropriate, for worship, Bible study, mutual encouragement and support, and prayer, and to introduce friends to the Bible's teaching, with an average attendance of 40 adults across the groups.

- Supporting churches and Christian workers, both in the United Kingdom and overseas.

Once again this has been primarily achieved through grants to Catalyst (Newfrontiers) supported projects. The church continues to regularly give to the Catalyst family of Newfrontiers churches which supports apostolic work across more than 30 nations, as well as a regular monthly gift to the project CRY (care and relief to the young) a charitable project set up by our sister church in Southampton serving suffering and needy children in a host of different nations in third world contexts and finally, a third monthly payment to a Munich church plant, a work initially set up by Catalyst and headed up by Nathan Adams.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

- The members of the church have continued to apply the principles of church life outlined in the New Testament to “be salt and light” in the local communities where they live and work, and in having an impact on social attitudes in the wider national society. This is a very major part of the purpose of the church and much of it is done without publicity and the enormous amount of time spent in this way cannot be quantified.

Plans for future periods

In the coming year, the main emphasis will be to build and grow the church, something which slowed due to the pandemic but must now be given much greater emphasis.

To this end, church members are being encouraged to make every effort to build relationships with their neighbours and friends; integrating themselves with secular activities where appropriate, in order to build relationship with people and so be able to introduce them to Jesus on a personal level themselves all to be able to invite them to organised church activities.

There is also a desire to start a men’s group, both to build up and encourage the men within our church and to encourage them to be a godly witness in their home, social and work environments.

We recognise that there is a need for an increase in our prayer life, individually, in small groups and corporately. We will seek to do this in our main Sunday services, home groups and a monthly prayer meeting.

Financial review

Income to the General Fund decreased from the previous year with total receipts of £80,831 (2021: £87,328). Expenditure in the year amounted to £95,482 (2021: £87,900). The Trust operated at a deficit of £14,651 (2021: £572) for the financial year. This leaves a total balance on Unrestricted Funds carried forward of £283,064. There have been no Restricted Funds transactions this year. The balance carried forward on Restricted Funds is £nil.

Policy on reserves

The Trustees consider the present level of reserves should be retained in order to support the current level of activities and expenditure. This policy will be reviewed when the church’s growth enables a stable and regular annual surplus to be generated. The Trustees confirm that the financial position is reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

Statement of Trustees' Responsibilities

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

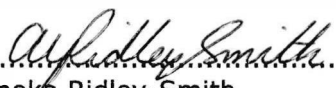
The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 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 business.

The Trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 18 July 2022 and signed on its behalf by:


.....
Alan Penney
Trustee


.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

Independent Examiner's Report to the Trustees of Crowborough Community Church Trust

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Crowborough Community Church Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Crowborough Community Church Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Crowborough Community Church Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

18 July 2022

CROWBOROUGH COMMUNITY CHURCH TRUST

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	80,221	80,221	86,667
Investment income	3	<u>610</u>	<u>610</u>	<u>661</u>
Total income		<u>80,831</u>	<u>80,831</u>	<u>87,328</u>
Expenditure on:				
Charitable activities	4	<u>95,482</u>	<u>95,482</u>	<u>87,900</u>
Total expenditure		<u>95,482</u>	<u>95,482</u>	<u>87,900</u>
Net expenditure		<u>(14,651)</u>	<u>(14,651)</u>	<u>(572)</u>
Net movement in funds		(14,651)	(14,651)	(572)
Reconciliation of funds				
Total funds brought forward		<u>297,715</u>	<u>297,715</u>	<u>298,287</u>
Total funds carried forward	12	<u><u>283,064</u></u>	<u><u>283,064</u></u>	<u><u>297,715</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

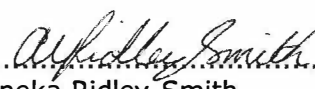
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	187,697	202,288
Current assets			
Debtors	9	6,623	6,346
Cash at bank and in hand		<u>91,112</u>	<u>91,293</u>
		97,735	97,639
Creditors: Amounts falling due within one year	10	<u>(2,368)</u>	<u>(2,212)</u>
Net current assets		<u>95,367</u>	<u>95,427</u>
Net assets		<u>283,064</u>	<u>297,715</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>283,064</u>	<u>297,715</u>
Total funds	12	<u>283,064</u>	<u>297,715</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 18 July 2022 and signed on their behalf by:



 Alan Penney
 Trustee



 Aneka Ridley-Smith
 Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Crowborough Community Church Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on revalued amount
Furniture and equipment	25% on cost
Fixtures and fittings	10% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations	66,611	66,611	73,405
Gift aid reclaimed	<u>13,610</u>	<u>13,610</u>	<u>13,262</u>
	<u>80,221</u>	<u>80,221</u>	<u>86,667</u>

3 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>610</u>	<u>610</u>	<u>661</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Youth & children's work		717	717	129
Evangelical outreach		25	25	32
Visiting speakers		300	300	150
Premises hire		39	39	-
Property costs		10,761	10,761	8,997
Conferences & training		30	30	-
Subscriptions & fees		782	782	-
Office costs		1,482	1,482	1,254
Miscellaneous costs		152	152	435
Independent examination		960	960	960
Depreciation		18,874	18,874	17,801
Grant funding of activities	5	13,607	13,607	13,946
Staff costs	7	47,753	47,753	44,196
		<u>95,482</u>	<u>95,482</u>	<u>87,900</u>

5 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2022 £	2021 £	2022 £	2021 £
Grants	<u>13,200</u>	<u>13,396</u>	<u>407</u>	<u>550</u>

6 Trustees remuneration and expenses

During the year, one Trustee received remuneration of £3,520 for acting as the Treasurer (2021 - one Trustee received remuneration of £3,223 for acting as the Treasurer).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	44,727	41,743
Social security costs	203	104
Pension costs	2,300	2,276
Staff expenses	523	73
	47,753	44,196

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Employees	3	2

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Land and buildings	Furniture and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2021	150,000	6,060	132,572	288,632
Additions	-	4,283	-	4,283
At 31 March 2022	150,000	10,343	132,572	292,915
Depreciation				
At 1 April 2021	21,000	4,545	60,799	86,344
Charge for the year	3,000	2,588	13,286	18,874
At 31 March 2022	24,000	7,133	74,085	105,218
Net book value				
At 31 March 2022	126,000	3,210	58,487	187,697
At 31 March 2021	129,000	1,515	71,773	202,288

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Debtors

	2022	2021
	£	£
Accrued income	<u>6,623</u>	<u>6,346</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	<u>2,368</u>	<u>2,212</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,300 (2021 - £2,276).

12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	<u>297,715</u>	<u>80,831</u>	<u>(95,482)</u>	<u>283,064</u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Funds	<u>298,287</u>	<u>87,328</u>	<u>(87,900)</u>	<u>297,715</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	187,697	187,697
Current assets	97,735	97,735
Current liabilities	<u>(2,368)</u>	<u>(2,368)</u>
Total net assets	<u>283,064</u>	<u>283,064</u>

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	202,288	202,288
Current assets	97,639	97,639
Current liabilities	<u>(2,212)</u>	<u>(2,212)</u>
Total net assets	<u>297,715</u>	<u>297,715</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

England & Wales - Charity number 1088189

Accounts

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Crowborough Community Church Trust

Charity registration number: 1088189

Independent Examiners Ltd
2 Broadbridge Business Centre
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CROWBOROUGH COMMUNITY CHURCH TRUST

Contents

Reference and Administrative Details	1
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CROWBOROUGH COMMUNITY CHURCH TRUST

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Charity Registration Number	1088189
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CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Structure, governance and management

Nature of governing document

The Charitable Trust was formed under a Declaration of Trust dated 16th November 1999, and amended by a Supplementary Declaration of Trust dated 10th July 2001.

Recruitment and appointment of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure and decision making

The Crowborough Community Church was started in 1997 by members of the King's Church, Uckfield. For the first few years the financial and administrative arrangements for the Crowborough Community Church were a part of the King's Church Uckfield Trust (registered charity number 802429).

Crowborough Community Church Trust was registered with the Charity Commission on 24th August 2001. It took over the administration of the Crowborough Fund from the King's Church Uckfield Trust on 1st April 2002.

This report therefore represents the nineteenth year of financial activity for the Crowborough Community Church Trust.

The Church is not a building, but a gathering of ordinary people of different ages and diverse backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of believers who, through their love for and their desire to serve Jesus Christ, were committed to love and care for each other, and to bring a blessing to the community living around them. Crowborough Community Church, its elders, trustees and members are committed to the restoration of these New Testament principles. In this objective, they join with the many churches in this area, this country and all over the world that are rediscovering the excitement of knowing Jesus Christ.

The vision is to see the people of Crowborough and the surrounding villages come into the experience of knowing Jesus as their Lord, guide and Saviour and friend. Crowborough Community Church is a member of the Evangelical Alliance, and from its beginning has chosen to be a part of the Newfrontiers group of churches, a Christian organisation that, through its member churches, pursues similar objectives both in the UK and overseas. The church has close relations with other Newfrontiers churches in the region as part of the Catalyst group within Newfrontiers.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

The church is also a member of Crowborough and Rotherfield Churches Together, which brings together a majority of the Christian churches of the area. The Church helps support a number of the joint activities of Churches Together. During the year, grants have been made (see the notes to the Accounts) to support the Church's objectives where this can be made more effectively on a larger scale than Crowborough Community Church could achieve independently, and where another charity has more specific overseas objectives.

Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life, activities and teaching of the church. Day to day decisions on expenditure alongside budgets being set are monitored and administered by the Trustees. Any intended additional or exceptional expenditure, not within the budget, must first be referred to the Trustees for approval. New Trustees are appointed by the Elders or other recognised spiritual leaders of the Church. They are selected from the members of the Church to ensure the Trustee body is whole heartedly involved in seeing the mission of the Church worked out in practice. On being appointed, new Trustees spend time with the existing Trustees, and receive copies of relevant written documents, to ensure they understand their responsibilities, the legal and financial framework in which the Church operates, and how their role as Trustee contrasts with that of the Elders.

The Pastor of the church, Jonathan Hayward, is employed by the Trust, and together with the other Elders or recognised spiritual leaders is responsible for the spiritual leadership of the Church Fellowship. It is the work of every member of the Church that will make the difference in the church achieving its great commission, as set by Jesus Christ. This is done through "being salt and light" among the people they come into contact with every day, through prayer, by visiting the sick and lonely, being involved in discipling and training others, in public worship and teaching, and in administration. The financial resources of the church are almost exclusively given by the members, and their private assets and equipment are regularly used in the work of the church. Much of this work is carried out privately, without recognition, and the hours and value of that time cannot be quantified.

Risk Management

All major insurable risks, including equipment, property and public liability at church meetings, were covered by appropriate insurance policies. A Child Protection Policy is in force, and includes the process for the recruitment of all volunteers for children's work (including DBS checks and child protection training). Procedures are in place to reduce the risk of embezzlement, and the financial position of the Trust is reviewed regularly to ensure its ongoing financial viability.

Objectives and activities

Objects and aims

The primary aims of the Trust are to advance the Christian faith and to provide relief to those who are sick or in need within Crowborough and the surrounding villages, and in other parts of the United Kingdom and the world as the Trustees decide are appropriate.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Each year the Trustees set aside a sum equivalent to 10% of the General Fund income which is used to make grants to organisations and individuals in furtherance of the Trust's objectives. Grants in addition to this sum may also be made if the Trustees agree that it is appropriate. Details of the grants made during this financial year can be found in the notes to the accounts.

Achievements and performance

Review of activities

During the year ended 31 March 2021, the main ways in which the church has sought to achieve the calling of Christ upon it have been drastically changed due to the worldwide Covid pandemic and subsequent lockdown.

From the beginning of the year, all of our normal meetings on Sundays, weekday home groups and other church meetings along with our outreach activities such as the café and mother and toddler group and all "in person" meetings had to cease.

Where possible, many of these meetings were quickly started again using the "zoom" platform.

- Fulfilling the objectives in teaching and preaching.

The church continues to meet on Sunday mornings for worship, instructing Christian believers in the faith, and to welcome those of the community who visit in order to discover more about Christianity. This is in keeping with the church's mission statement 'worshipping God, becoming like Jesus, sharing God's love with the world'. Typical Sunday attendance is still around 50 adults, all of whom have engaged well with "zoom" meetings which has meant that we could continue our interactive style of worship.

Church members continue to meet in small groups using "zoom", where facilities and ability of use permit, for worship, Bible study, mutual encouragement and support, and prayer, and to introduce friends to the Bible's teaching, with an average attendance of 50 adults across the groups.

Throughout the year and throughout the pandemic lockdown, elders, trustees, home group leaders and, indeed, all church members have been encouraged to contact each other regularly by telephone or other media platforms in order to encourage and uphold each other through difficult circumstances.

Our regular outreach meetings, the café and the mother and toddler group have both had to stop because of the pandemic but, as with our other church meetings, the leaders of these groups have sought to keep contact with the attendees of these events, encouraging and upholding them and helping out where possible.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

- Supporting churches and Christian workers, both in the United Kingdom and overseas.

Once again this has been primarily achieved through grants to Catalyst (Newfrontiers) supported projects. The church continues to regularly give to the Catalyst family of Newfrontiers churches which supports apostolic work across more than 30 nations, as well as a regular monthly gift to the project CRY (care and relief to the young) a charitable project set up by our sister church in Southampton serving suffering and needy children in a host of different nations in third world contexts and finally, a third monthly payment to a Munich church plant, a work initially set up by Catalyst and headed up by Nathan Adams.

- The members of the church have continued to apply the principles of church life outlined in the New Testament to "be salt and light" in the local communities where they live and work, and in having an impact on social attitudes in the wider national society. This is a very major part of the purpose of the church and much of it is done without publicity and the enormous amount of time spent in this way cannot be quantified.

Financial review

Income to the General Fund increased from the previous year with total receipts of £87,328 (2020 - £75,907). Expenditure in the year amounted to £87,900 (2020 - £99,892). The Trust operated at a deficit of £572 (2020 - £23,985) for the financial year. This leaves a total balance on Unrestricted Funds carried forward of £297,715 (2020 - £298,287). There have been no Restricted Funds transactions this year. The balance carried forward on Restricted Funds is nil.

Policy on reserves

The Trustees consider the present level of reserves should be retained in order to support the current level of activities and expenditure. This policy will be reviewed when the church's growth enables a stable and regular annual surplus to be generated. The Trustees confirm that the financial position is reviewed regularly.

Plans for future periods

As we move into a New Year the future development of the church is difficult to plan for is the pandemic and subsequent lockdown continues.

As soon as restrictions are lifted we will seek to resume "in person" meetings as much as possible. However, it has become apparent over the past year that "zoom", other media platforms and modern technology can be used to engage with our own church family and with those outside of the church setting so we will look at using these to greater effect.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 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 business.

The Trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees 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.

The annual report was approved by the Trustees of the charity on 31 August 2021 and signed on its behalf by:

.....
Alan Penney
Trustee

.....
Anneka Ridley-Smith
Trustee

CROWBOROUGH COMMUNITY CHURCH TRUST

Independent Examiner's Report to the trustees of Crowborough Community Church Trust

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 16.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of Crowborough Community Church Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Crowborough Community Church Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Crowborough Community Church Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

31 August 2021

CROWBOROUGH COMMUNITY CHURCH TRUST

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	86,667	86,667	75,091
Investment income	3	<u>661</u>	<u>661</u>	<u>816</u>
Total income		<u>87,328</u>	<u>87,328</u>	<u>75,907</u>
Expenditure on:				
Charitable activities	4	<u>87,900</u>	<u>87,900</u>	<u>99,892</u>
Total expenditure		<u>87,900</u>	<u>87,900</u>	<u>99,892</u>
Net expenditure		<u>(572)</u>	<u>(572)</u>	<u>(23,985)</u>
Net movement in funds		(572)	(572)	(23,985)
Reconciliation of funds				
Total funds brought forward		<u>298,287</u>	<u>298,287</u>	<u>322,272</u>
Total funds carried forward	12	<u><u>297,715</u></u>	<u><u>297,715</u></u>	<u><u>298,287</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	202,288	220,089
Current assets			
Debtors	9	6,346	6,950
Cash at bank and in hand		<u>91,293</u>	<u>74,366</u>
		97,639	81,316
Creditors: Amounts falling due within one year	10	<u>(2,212)</u>	<u>(3,118)</u>
Net current assets		<u>95,427</u>	<u>78,198</u>
Net assets		<u>297,715</u>	<u>298,287</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>297,715</u>	<u>298,287</u>
Total funds	12	<u>297,715</u>	<u>298,287</u>

The financial statements on pages 8 to 16 were approved by the Trustees, and authorised for issue on 31 August 2021 and signed on their behalf by:

.....
Alan Penney
Trustee

.....
Anneka Ridley-Smith
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Crowborough Community Church Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% on revalued amount
Furniture and equipment	25% on cost
Fixtures and fittings	10% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations	73,405	73,405	61,494
Gift aid reclaimed	<u>13,262</u>	<u>13,262</u>	<u>13,597</u>
	<u>86,667</u>	<u>86,667</u>	<u>75,091</u>

3 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>661</u>	<u>661</u>	<u>816</u>

4 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Note			
Youth & children's work	129	129	236
Evangelical outreach	32	32	818

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Visiting speakers		150	150	450
Property costs		8,997	8,997	20,773
Conferences & training		-	-	533
Subscriptions & fees		-	-	949
Office costs		1,254	1,254	2,168
Life insurance		-	-	473
Miscellaneous costs		435	435	771
Independent examination		960	960	960
Depreciation		17,801	17,801	17,801
Grant funding of activities	5	13,946	13,946	7,949
Staff costs	7	44,196	44,196	46,011
		<u>87,900</u>	<u>87,900</u>	<u>99,892</u>

5 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2021 £	2020 £	2021 £	2020 £
Grants	<u>13,396</u>	<u>7,149</u>	<u>550</u>	<u>800</u>

6 Trustees remuneration and expenses

During the year, one Trustee received remuneration of £3,223 for acting as the Treasurer (2020 - one Trustee received remuneration of £3,894 for acting as the Treasurer).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	41,743	41,999
Social security costs	104	978
Pension costs	2,276	2,247
Staff expenses	73	787
	<u>44,196</u>	<u>46,011</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

8 Tangible fixed assets

	Land and buildings	Furniture and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2020	<u>150,000</u>	<u>6,060</u>	<u>132,572</u>	<u>288,632</u>
At 31 March 2021	<u>150,000</u>	<u>6,060</u>	<u>132,572</u>	<u>288,632</u>
Depreciation				
At 1 April 2020	18,000	3,030	47,513	68,543
Charge for the year	<u>3,000</u>	<u>1,515</u>	<u>13,286</u>	<u>17,801</u>
At 31 March 2021	<u>21,000</u>	<u>4,545</u>	<u>60,799</u>	<u>86,344</u>
Net book value				
At 31 March 2021	<u>129,000</u>	<u>1,515</u>	<u>71,773</u>	<u>202,288</u>
At 31 March 2020	<u>132,000</u>	<u>3,030</u>	<u>85,059</u>	<u>220,089</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Debtors

	2021 £	2020 £
Accrued income	<u>6,346</u>	<u>6,950</u>

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	<u>2,212</u>	<u>3,118</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,276 (2020 - £2,247).

12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
General Funds	<u>298,287</u>	<u>87,328</u>	<u>(87,900)</u>	<u>297,715</u>

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General				
General Funds	<u>322,272</u>	<u>75,907</u>	<u>(99,892)</u>	<u>298,287</u>

CROWBOROUGH COMMUNITY CHURCH TRUST

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	202,288	202,288
Current assets	97,639	97,639
Current liabilities	<u>(2,212)</u>	<u>(2,212)</u>
Total net assets	<u>297,715</u>	<u>297,715</u>

	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	220,089	220,089
Current assets	81,316	81,316
Current liabilities	<u>(3,118)</u>	<u>(3,118)</u>
Total net assets	<u>298,287</u>	<u>298,287</u>