

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**FOREST FOLD  
BAPTIST CHURCH**

**REGISTERED CHARITY NUMBER: 1134790**

Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**FOREST FOLD BAPTIST CHURCH**  
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## FOREST FOLD BAPTIST CHURCH

### LEGAL AND ADMINISTRATIVE INFORMATION

<b>CHARITY REGISTRATION NUMBER</b>	1134790	
<b>DATE OF REGISTRATION</b>	10th March 2010	
<b>START OF FINANCIAL YEAR</b>	1st January 2021	
<b>END OF FINANCIAL YEAR</b>	31st December 2021	
<b>ELDERS</b>	John Cowley (Pastor) Mark Philpott (Youth Pastor) Anthony John Sharpe John Hitchcock	
<b>DEACONS AT 31ST DECEMBER 2021</b>	Malcolm Cassam Stephen Baldwin Peter Turner	Roger Dickinson David Bishop Robert Hook
<b>TRUSTEES AT 31ST DECEMBER 2021</b>	John Cowley Malcolm Cassam Roger Dickinson Stephen Baldwin Peter Turner David Bishop	John Hitchcock Robert Hook Anthony John Sharpe - Treasurer Mark Philpott Alan Hare - Resigned 7.21
The existing trustees appoint any new trustees following the provisions laid out in the Charity's Constitution adopted 10th March 2010.		
<b>LEGAL STATUS</b>	Registered Charity	
<b>GOVERNING INSTRUMENT</b>	Constitution Adopted on 10th March 2010	
<b>OBJECTS</b>	The principle activity is to advance the Christian Faith according to Baptist principles and in accordance with the Basis of Faith. The Charity may also carry out other Charitable purposes in the United Kingdom and or other parts of the World.	
<b>CORRESPONDENCE ADDRESS</b>	28 Southridge Road Crowborough East Sussex TN6 1LT	
<b>PRIMARY BANKERS</b>	Barclays Bank Plc 1High Street Crowborough East Sussex TN6 2PX	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ
<b>INDEPENDENT EXAMINER</b>	K Gomes Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF	

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Forest Fold Baptist Church on the accounts for the year ended 31st December 2021 set out on pages 6 to 16.

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K Gomes  
Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

Signed :



Dated: 22.4.22

**FOREST FOLD BAPTIST CHURCH**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**AIMS**

To bring honour and glory to God through the preaching and teaching of His Word. To show the power of God as He works in our community so that we become more like Jesus in our words and actions.

**THE IMPACT of COVID-19**

The Church has had to adapt its activities in line with Government guidance and regulations as they have been developed and issued, in order to provide maximum safety for those using the Church's buildings. The Church has constantly reviewed its Risk Assessment in the light of emerging Government guidance and has proactively monitored the temperature and ventilation in the building when in use.

**BRIEF SUMMARY OF THE WORKS AND EVENTS**

The following activities were held either 'virtually' or 'physically' when permitted and possible:-

- Every Sunday there were two meetings where we meet to pray, worship God and hear the Word of God taught to us. Typically, two of these services are live-streamed.
- The Church also holds meetings during the week for preaching, prayer, Home Groups and Bible study.
- The children's work continues with encouragement from the Sunday School work and the First Steps mothers and toddlers group.
- Activity and craft evenings were also held for the children and we also run a group for the younger teenagers.
- A group for the older teenagers meets for a mixture of activities, prayer and Bible teaching
- Our Youth Pastor and other members of the Church have been invited to take Assemblies and a number of lessons in several local schools and we are encouraged at the growth of these links and the opportunities they give to be involved in the life of the local community as we move out of restrictions.
- We run a group - First Tuesday - for the older people from the Church and local community. When possible, the monthly luncheon meetings are very much appreciated. It has had to adapt to the changed circumstances and brings opportunity to encourage growth and understanding and to provide increased community liaison.
- At Christmas we distribute calendars to homes in Crowborough
- We pray that God will continue to bless us as we move forward in His service.

**AIMS FOR THE FORTHCOMING YEAR**

To declare the message of the good news about Jesus clearly by our words and actions, praying that God will use us to make a positive impact on Crowborough and beyond.

Although Forest Fold Baptist Church is the operational trust, the land and property continues to be owned by the Forest Fold Baptist Chapel Trust.

**TRUSTEES' RESPONSIBILITIES**

The Charities Act 2011 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the 7 April 2022

Signed on their behalf by the Honorary Treasurer: A. Sharpe

Printed Name: Tony Sharpe

**FOREST FOLD BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>INCOMING RESOURCES</b>						
<b>Incoming Resources from Generated Funds</b>						
Donations & Legacies	3a	160,047	-	53,219	213,266	176,682
Investment Income	3b	6	-	-	6	34
Charitable Activities	3c	-	-	14,564	14,564	12,541
<b>TOTAL INCOMING RESOURCES</b>		<b>160,053</b>	<b>-</b>	<b>67,783</b>	<b>227,836</b>	<b>189,257</b>
<b>RESOURCES EXPENDED</b>						
<b>Costs of Generating Funds</b>						
Charitable Activities	4a	90,284	-	57,590	147,874	169,343
Governance Costs	4b	3,443	-	-	3,443	3,038
<b>TOTAL RESOURCES EXPENDED</b>		<b>93,727</b>	<b>-</b>	<b>57,590</b>	<b>151,317</b>	<b>172,381</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>66,327</b>	<b>-</b>	<b>10,193</b>	<b>76,520</b>	<b>16,876</b>
Total Funds Brought Forward		22,724	38,250	13,445	74,419	57,543
Transfer Between Funds	5 & 6	(63,750)	63,750	-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>25,301</b>	<b>102,000</b>	<b>23,638</b>	<b>150,939</b>	<b>74,419</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 16 form part of these financial statements.

**FOREST FOLD BAPTIST CHURCH**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Dec-21 £	Total 31-Dec-20 £
<b>Fixed Assets</b>						
Tangible Assets	2	6,973	-	-	6,974	7,748
<b>Current Assets</b>						
Debtors & Prepayments	8	-	-	1,800	1,800	3,000
Cash at Bank and in Hand	7	19,527	102,000	21,838	143,365	64,811
<b>Total Current Assets</b>		<b>19,527</b>	<b>102,000</b>	<b>23,638</b>	<b>145,165</b>	<b>67,811</b>
<b>Creditors: amounts falling due within one year</b>	9	1,200	-	-	1,200	1,140
<b>NET CURRENT ASSETS</b>		<b>18,327</b>	<b>102,000</b>	<b>23,638</b>	<b>143,965</b>	<b>66,671</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>25,300</b>	<b>102,000</b>	<b>23,638</b>	<b>150,939</b>	<b>74,419</b>
<b>NET ASSETS</b>		<b>25,300</b>	<b>102,000</b>	<b>23,638</b>	<b>150,939</b>	<b>74,419</b>
<b>Funds of the Charity</b>						
General Funds		25,301	-	-	25,301	22,724
Designated Funds	5	-	102,000	-	102,000	38,250
Restricted Funds	6	-	-	23,638	23,638	13,445
<b>Total Funds</b>		<b>25,301</b>	<b>102,000</b>	<b>23,638</b>	<b>150,939</b>	<b>74,419</b>

Approved by the Trustees on the 7 April 2022

Signed on their behalf by the Honorary Treasurer... A. Sharpe

Printed Name: TONY SHARPE

**FOREST FOLD BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2021**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

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

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.



## FOREST FOLD BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

#### 1. ACCOUNTING POLICIES (continued)

##### **Expenditure and Liabilities**

##### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Governance Costs

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

##### Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### Fixed Assets

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on an appropriate basis over their estimated useful lives. The rates applied per annum are as follows:

Fixtures & Fittings	10% Reducing balance
Equipment	10% Reducing balance
Motor Vehicles	25% Straight line

#### 2. TANGIBLE FIXED ASSETS

		Fixtures & Fittings	General Equipment	Motor Vehicles	Total 2021
		£	£	£	£
Cost	01-Jan-21	4,687	18,820	10,674	34,181
Additions		-	-	-	-
Disposals		-	-	-	-
Cost at	31-Dec-21	4,687	18,820	10,674	34,181
Depreciation	01-Jan-21	3,325	12,434	10,674	26,433
Charge		136	639	-	775
Depreciation at	31-Dec-21	3,461	13,072	10,674	27,208
Net Book Value	31-Dec-21	1,226	5,748	-	6,973
Net Book Value	31-Dec-20	1,362	6,386	-	7,748

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021: None

31st December 2020: None

# FOREST FOLD BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 3. INCOMING RESOURCES

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>a) Donations &amp; Legacies</b>						
Charity of the Month Collections	6	-	-	7,414	7,414	7,579
General Collections			-	-	-	8,370
Gift Aid Tax Recovered		15,200	-		15,200	15,193
Gifts & Donations	6	68,457	-	45,805	114,262	77,501
Standing Orders		76,390	-	-	76,390	68,039
		<b>160,047</b>	<b>-</b>	<b>53,219</b>	<b>213,266</b>	<b>176,682</b>

### b) Investment Income

CAF Cash Interest		6	-	-	6	34
		<b>6</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>34</b>

### c) Incoming Resources from Charitable Activities

Crowborough Camps	6	-	-	2,025	2,025	75
Easter Camp	6	-	-	-	-	5,010
First Steps	6	-	-	1,955	1,955	94
First Tuesday	6	-	-	1,174	1,174	678
Help Fund	6	-	-	3,840	3,840	4,142
Young Peoples Group	6	-	-	5,570	5,570	2,542
		<b>-</b>	<b>-</b>	<b>14,564</b>	<b>14,564</b>	<b>12,541</b>

# FOREST FOLD BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
<b>a) Charitable Activities</b>						
Charity of the Month Collections	6	-	-	7,414	7,414	7,579
Crowborough Camps	6	-	-	1,749	1,749	17
Cyprus Fund	6	-	-	35,888	35,888	59,091
Depreciation Expense	2	775	-	-	775	861
Easter Camp	6	-	-	1,940	1,940	4,145
First Steps	6	-	-	1,264	1,264	223
First Tuesday	6	-	-	1,063	1,063	1,167
General Maintenance		9,812	-	-	9,812	10,123
Help Fund	6	-	-	4,684	4,684	2,830
Licenses & Subscriptions		1,383	-	-	1,383	1,061
Ministry & Outreach		12,837	-	-	12,837	11,651
Motor Vehicle Costs		1,302	-	-	1,302	859
Office Costs		561	-	-	561	909
Renovations & Improvements		4,982	-	-	4,982	6,031
Staff Costs	10	50,670	-	-	50,670	51,276
Utility Costs		6,535	-	-	6,535	6,733
Young Peoples Group	6	-	-	3,588	3,588	3,228
Youth Work		1,427	-	-	1,427	1,559
		<b>90,284</b>	<b>-</b>	<b>57,590</b>	<b>147,874</b>	<b>169,343</b>
<b>b) Governance Costs</b>						
Independent Examiners Fees	9	1,200	-	-	1,200	1,140
Insurance Costs		2,243	-	-	2,243	1,898
		<b>3,443</b>	<b>-</b>	<b>-</b>	<b>3,443</b>	<b>3,038</b>

# FOREST FOLD BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 5. DESIGNATED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
General Fund Reserve	38,250	-	-	63,750	102,000
	<b>38,250</b>	<b>-</b>	<b>-</b>	<b>63,750</b>	<b>102,000</b>

#### PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
General Fund Reserve	26,250	-	-	12,000	38,250
	<b>26,250</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>38,250</b>

**General Fund Reserve** – This is a General Reserve fund into which surplus funds have been placed in the past and is available as the Reserve Policy of the Church.

The designated funds are wholly represented by the Charity's cash reserves.

# FOREST FOLD BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 6. RESTRICTED FUNDS

#### CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-21 £
Charity of the Month	-	7,414	7,414	-	-
Crowborough Camps	1,396	2,025	1,749	-	1,672
Cyprus Fund	(1,154)	45,805	35,888	-	8,763
Easter Camp	2,359	-	1,940	-	419
First Step	416	1,955	1,264	-	1,107
First Tuesday	262	1,174	1,063	-	373
Help Fund	3,318	3,840	4,684	-	2,474
Loan Fund	6,560	-	-	-	6,560
Young Peoples Group	288	5,570	3,588	-	2,270
	<b>13,445</b>	<b>67,783</b>	<b>57,590</b>	<b>-</b>	<b>23,638</b>

#### PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Transfers £	Balance 31-Dec-20 £
Charity of the Month	-	7,579	7,579	-	-
Crowborough Camps	1,338	75	17	-	1,396
Cyprus Fund	(891)	58,828	59,091	-	(1,154)
Easter Camp	1,494	5,010	4,145	-	2,359
First Step	545	94	223	-	416
First Tuesday	401	678	1,167	350	262
Help Fund	2,356	4,142	2,830	(350)	3,318
Loan Fund	6,560	0	0	-	6,560
Young Peoples Group	974	2,542	3,228	-	288
	<b>12,777</b>	<b>78,948</b>	<b>78,280</b>	<b>-</b>	<b>13,445</b>

**Charity of the Month** – Each month the Church holds collections for specific causes and funds received during the month are placed in this fund for distribution monthly.

**Crowborough Camps** - This is for Summer Camps on the grounds of the Church and is self funding.

## FOREST FOLD BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

#### 6. RESTRICTED FUNDS (Continued)

##### **Cyprus Fund**

UK Donations to support Mr & Mrs James Swanson and the Church they now lead in Cyprus are processed through this fund. The donations given to this Fund from the Church, its members and other supporting Churches and individuals around the UK are used to cover the Swansons' living expenses in Cyprus, their Church's expenses such as Rent, and associated education and training costs.

**Easter Camp Fund** – A fund for a holiday that takes place at Easter time and is self funding.

**First Tuesday** – This is a group aimed at the over 60's which meets on a monthly basis on the 1<sup>st</sup> Tuesday of each month for a mid day meal and fellowship. This group is self funding.

**Help Fund** - relates to a fund contributed to via specific giving, some as part of their standing orders that are received into the main account and some via collections every first Sunday.

**Loan Fund** - is a fund set up to assist church members with loans repayable without interest over an agreed period of time.

**The First Steps Fund** - is a mother and toddler group - administered outside the general fund and mainly self sufficient. Occasional top ups from General Fund.

**Young Peoples Group** – Monies placed in this fund are received towards the cost of an Annual Holiday for the group of young people from within the Church.

The restricted funds are wholly represented by the Charity's cash reserves.

# FOREST FOLD BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

### 7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Cash at Bank and in Hand	19,527	102,000	21,838	143,365	64,811
	<b>19,527</b>	<b>102,000</b>	<b>21,838</b>	<b>143,365</b>	<b>64,811</b>

### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Loans to Members	-	-	1,800	1,800	3,000
	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>	<b>3,000</b>

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	<b>Total 31-Dec-21 £</b>	<b>Total 31-Dec-20 £</b>
Independent Examiner's Fees	1,200	-	-	1,200	1,140
	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,140</b>

### 10. STAFF COSTS AND NUMBERS

	<b>2021 £</b>	<b>2020 £</b>
Gross Wages and Salaries	47,221	48,026
Employer's National Insurance Costs	-	-
Pension Contributions	3,449	3,250
	<b>50,670</b>	<b>51,276</b>

Employees who were engaged in each of the following activities:

	<b>2021</b>	<b>2020</b>
Activities in furtherance of organisation's objects	3	3

The organisation operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2020:None)

## FOREST FOLD BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

#### 11. TRUSTEES AND OTHER RELATED PARTIES

	2021	2020
Number of reimbursed trustees & related parties	10	13
Total amount paid	<u>£5,506</u>	<u>£7,217</u>

The payments made to trustees and related parties consisted of reimbursement for materials purchased on behalf of the church in connection with improvements and maintenance to the church.

During the financial year Trustee Mr J. Cowley & Spouse Mrs E. Cowley received £20,746 & £8,891 (2020:£21,340 & £8,716) respectively in salary related payments in furtherance of the Charity's objects.

Trustee Mr M Philpott received £17,582 in salary related payments in furtherance of the Charity's objects (2020 £17,968)

The payments made to trustees and related parties consisted of reimbursements for materials purchased on behalf of the charity in connection with improvements and maintenance to the church, and the activities of the various groups.

#### 12. RISK ASSESSMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### 13. RESERVES POLICY

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

#### 14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.