

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

**CULVERDEN EVANGELICAL
CHURCH**

CHARITY REGISTRATION No: 1137615

Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF

CULVERDEN EVANGELICAL CHURCH

CONTENTS

Page 3	Legal and Administrative Information.
Page 4	Independent Examiner's Report.
Page 5	Trustees Report.
Page 6	Statement of Receipts and Payments.
Page 7	Statement of Assets and Liabilities.
Pages 8 to 9	Notes to the Accounts.

CULVERDEN EVANGELICAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1137615
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES AT 31 MARCH 2021	Mr Julian Mills Mr Peter Spary Dr Kenny Blades

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT	Declaration of Trust Dated 11th July 2010.
-----------------------------	--------------------------------------------

OBJECTS

1. To worship and serve God as a local body of His people. 2. To celebrate weekly the Lord's Supper and publicly preach and teach the Word of God, the Bible. 3. To love and serve one another in Christ and share His love with others around us, strengthened by prayer and guided by the Holy Spirit. 4. To show the love of Jesus Christ as we serve in practical ways our local community and support missionary workers in different parts of the world.

CORRESPONDENCE ADDRESS	18a St John's Road Tunbridge Wells Kent TN4 9NT
-------------------------------	----------------------------------------------------------

PRIMARY BANKERS	National Westminster Bank Plc 89 Mount Pleasant Road Tunbridge Wells Kent TN1 1QJ
------------------------	-----------------------------------------------------------------------------------------------

INDEPENDENT EXAMINERS	Castle View Accounting Ltd Old Printing House Square Unit 16, Tarrant Street Arundel West Sussex BN18 9JF
------------------------------	--------------------------------------------------------------------------------------------------------------------------

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Culverden Evangelical Church on the accounts for the year ended 31st March 2021 set out on pages 5 to 9.

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.

W.M Hall LLB
Castle View Accounting Ltd
Old Printing House Square
Unit 16, Tarrant Street
Arundel
West Sussex
BN18 9JF



Dated: 25th August 2021

CULVERDEN EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31ST MARCH 2021

During the year the premises were closed from 15/03/20 to 06/09/20 and 01/11/20 to 06/12/20 by the Covid restrictions.

On the remaining Sundays and since 06/12/20 there has been a single Breaking of Bread Communion Service on Sunday mornings held in compliance with the Covid regulations and including social distancing.

During this time we have continued our financial support of local and overseas causes.

We have continued our Bible Studies by Zoom on a Wednesday evening. Limited house prayer groups have resumed and the intention is to revive other activities of the Church as Covid restrictions are eased.

These regular activities include two church services on the Sunday morning; a Breaking of Bread Communion Service followed by a Family Service. On the first Sunday of each month a Bible Club Sunday School for children held in the lower hall at the same time as the Family Service. On the remaining Sundays a Junior Church for children held downstairs during the second part of the Family Service to provide Bible teaching activities suitable for their age group.

On Sunday afternoons a monthly Missionary Prayer Meeting in the Lower Hall to which all are invited and a monthly Afternoon Tea Meeting for some of the older residents of the town who are collected in members' cars. In addition some visits and services in residential homes in the area.

We intend to resume use of the lower hall and lounge areas during the week for Bible studies, prayer meetings and informal meetings as well as by the Ladies' Homemaker group and Ladies' Keep Fit classes and to host local Christian activities for example among schools and local businesses.

Several members of the fellowship assist in the work of Tunbridge Wells Street Pastors and we continue to cooperate with 'Churches for Tunbridge Wells' and be members of the 'Evangelical Alliance.'

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:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- 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 17th AUGUST 2021

Signed on their behalf by Trustee 

Printed Name:

PETER G. SPARY

CULVERDEN EVANGELICAL CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
RECEIPTS :					
Donations & Legacies	2a	15,759	9,709	25,468	44,889
Investment Income	2b	166	-	166	375
TOTAL RECEIPTS		15,925	9,709	25,634	45,264
PAYMENTS :					
Costs of Charitable Activities	3a	16,235	12,956	29,191	27,672
Governance Costs	3b	1,005	-	1,005	1,158
TOTAL PAYMENTS		17,240	12,956	30,196	28,830
NET INCOMING/(OUTGOING) RESOURCES		(1,314)	(3,248)	(4,562)	16,434
Balances Brought Forward		88,550	10,270	98,820	82,386
Transfer Between Funds		(312)	312	-	-
BALANCES CARRIED FORWARD		86,924	7,334	94,258	98,820

The Charity's operations are classed as continuing operations.

The notes on pages 8 to 9 form part of these financial statements.

CULVERDEN EVANGELICAL CHURCH

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2021

	Note	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
ASSETS					
Cash Funds:					
Cash at Bank and in Hand		86,924	7,334	94,258	98,820
		86,924	7,334	94,258	98,820
Charity Funds:					
General Funds		86,924	-	86,924	88,550
Restricted Funds	5	-	7,334	7,334	10,270
		86,924	7,334	94,258	98,820
Assets retained for the Charity's own use					
Church Contents		156,829	-	156,829	156,829
The church occupies buildings and the title deeds of which are held by Church Growth Trust.					
		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
LIABILITIES					
Independent Examiners Fee		550	-	550	550
		550	-	550	550

TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages 6 and 7.

Approved by the Trustees on the 17th August 2021

Signed on their behalf by Trustee Peter G. Spary

Printed Name: PETER G. SPARY

CULVERDEN EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

1. BASIS OF ACCOUNTING

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners and the documents meet the appropriate legal requirements.

2. RECEIPTS

	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
a) Donations & Legacies				
Gifts & Donations	13,624	9,362	22,985	38,001
Gift Aid Tax Refund	2,136	347	2,483	6,888
	15,759	9,709	25,468	44,889
b) Investment Income				
Bank Interest	166	-	166	375
	166	-	166	375

3. PAYMENTS

a) Costs of Charitable Activities

Administrative Expenses	631	-	631	1,551
Catering Costs	-	-	-	475
Cleaning Costs	1,081	-	1,081	1,700
Education Costs	-	3,000	3,000	3,000
Equipment Costs	604	-	604	1,653
Gifts & Offerings	-	5,305	5,305	6,450
Grove Accommodation Costs	-	4,651	4,651	5,550
Repairs & Maintenance	10,307	-	10,307	2,935
Speakers Expenses	625	-	625	1,830
Sundry Expenses	711	-	711	314
Utility Costs	2,276	-	2,276	2,179
Youth Expenses	-	-	-	33
	16,235	12,956	29,191	27,672

b) Governance Costs

Independent Examiner's Fee	550	-	550	810
Insurance Costs	455	-	455	348
	1,005	-	1,005	1,158

CULVERDEN EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

4. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
Education Fund	3,319	1,588	3,000	-	1,907
Grove Fund	245	4,095	4,651	312	-
Overseas Sponsorship	18	-	-	-	18
Special Offerings	6,688	4,027	5,305	-	5,410
	10,270	9,709	12,956	-	7,334

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
Education Fund	-	6,319	3,000	-	3,319
Grove Fund	-	5,795	5,550	-	245
Overseas Sponsorship	18	-	-	-	18
Special Offerings	3,294	9,844	6,450	-	6,688
	3,312	21,958	15,000	-	10,270

5. PAYMENTS TO TRUSTEES AND RELATED PARTY TRANSACTIONS

No payments were made to trustees or any persons connected with them during this financial period other than for reimbursement of expenses incurred on behalf of the church. No material transaction took place between the organisation and a trustee or any person connected with them.

6. 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.

7. 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. Although the Church Growth Trust hold the title deeds of the building the maintenance and renewals of the building are the responsibility of Culverden Evangelical Church this is always taken into consideration when reviewing the level of reserves.

8. 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.