JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales · Charity number 1153068

Details

Other names	NEW LIFE CHURCH (EAST GRINSTEAD) TRUST, WEST STREET EVANGELICAL CHURCH TRUST, NEW LIFE CHURCH
Status	Registered
Legal form	CIO
Registered	2013-07-25
Register	View on the Charity Commission register

Contact

Address	Jubilee Community Church Jubilee Community Centre Charlwoods Road East Grinstead RH19 2HL
Phone	01342328334
Email	office@jcceg.co.uk
Website	www.jcceg.co.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION.

Activities: The purpose of the charity is the promotion of the Christian gospel locally and internationally

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£682,298	£701,181	£2,845,238	21
2024-08-31	£688,189	£711,458	£2,864,121	24
2023-08-31	£657,235	£699,510	£2,887,390	22
2022-08-31	£648,193	£582,044	£2,929,665	19
2021-08-31	£556,307	£457,869	£2,863,516	15

Trustees

Name	Role	Appointed
Julian Brendon Holbrook	Chair	2023-06-28
CRISTINE MARIA PAYNE		2013-07-23
Fiona Straszynski		2023-10-23
HANNAH BAPTIST		2021-06-28
MARK EDWARD HARVEY		2019-11-11
Nathan Down		2019-04-08
Sam Jeremy Gunter		2023-06-28

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JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales - Charity number 1153068

Accounts

Charity registration number 1153068 (England and Wales)

JUBILEE COMMUNITY CHURCH (EG) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M E Harvey H Baptist N Down C M Payne F Straszynski J B Holbrook S J Gunter
Charity number	1153068
Principal address	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT
Bankers	Lloyds TSB Bank Limited Commerical Banking Division 25 Gresham Street London EC2V 7HN
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and 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 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

Achievements and performance

We are a community of people who love God and are seeking to love one another and our community.

We aim to achieve this in various ways including children's activities and family-focused events alongside our Sunday services. Our youth outreach remains strong, offering Sunday and midweek meetings, trips, summer camps, and open youth groups. Similarly, our programs for those over 65s continue to thrive, featuring social gatherings, study groups, and short mat bowls, all supported by our excellent centre facilities.

The Jubilee Hub, launched in 2018, continues to flourish as a daytime social gathering for individuals who face challenges in connecting with their community. This initiative, which is particularly beneficial for adults with additional needs, fosters friendships and support.

Through the following 'Jubilee Initiatives', we encourage supporting and also volunteering in broader community projects:

- *EG Foodbank:* Supporting local individuals and families in crisis who cannot afford to put food on the table, referred to us by local agencies.
- *Streetlife Zambia:* A Christian charity working in Zambia to nurture children caught in poverty or from families impacted by AIDS. It aims to raise orphans to become leaders in their communities.
- *Christians Against Poverty (CAP):* This aims to eliminate UK poverty by supporting people in debt, researching causes, and advising decision-makers on changes to break the poverty cycle. JCC partnered with CAP in 2022 to offer free, face-to-face debt counselling and money coaching workshops. Through CAP, we help negotiate with creditors and create budgets that prioritize essential living costs.
- *International Needs Uganda:* A project which started in Buikwe, Uganda to support families with water, sanitation and hygiene initiatives.
- *Spurgeon's* (a family and children's charity) has been a Jubilee Initiative during the time in which they ran a nursery at the centre.

The Jubilee Community Centre, which has been open for over 15 years, continues to fulfil its original vision. Our aim is that the centre will enhance the quality of life for local people by providing educational, recreational, health, well-being, and leisure opportunities. In addition, we offer bright, clean, flexible rooms for boardroom meetings, seminars, workshops, training conferences, rehearsals and sports activities.

Currently, the centre hosts more than a thousand visitors each week, serving as a vital hub for church and community activities. Rooms are made available for various activities including counselling which is offered through the charity Arise. We also host other activities including choirs, dance classes, fitness groups and a baby and toddler group. In addition we have a thriving café based at the centre.

Additionally, we invest in global gospel outreach, partnering with churches in other nations to support church planting, leadership development, and compassionate programmes for the poor.We are dedicated to inclusivity, honour diversity and practice sustainability as faithful stewardship of God's creation.

Beyond fostering Christian discipleship and training, we encourage members to join one of the many church teams, with a large proportion of adult members engaged in this way.

<u>Staffing & Volunteers</u>

The charity employs 24 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

Financial review

The charity received total income of £682,298 during the year ended 31 August 2025. This compares to £688,189 during the previous year.

Income included £74,257 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £162,250 from the Jubilee Community Centre. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £701,181, £341,503 (49%) related to staff costs, £101,390 (14%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 37% covered training and conference costs, building maintenance and other church administrative costs.

The charity suffered a deficit of £18,883 in the year, compared to a deficit of £23,269 in the previous year.

Net current assets at 31st August 2025 were £26,191 (2024: £82,334).

Reserves brought forward from 2024 totalled £2,864,121. These decreased to £2,845,238 by 31st August 2025 of which the majority was designated Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £42,758 and Unrestricted funds totalling £2,802,470, of which £337,583 are General funds and £2,464,897 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the minimum of three months operating expenses as required under the Trustees' risk management policy. At 31st August 2025, the General funds represented 7 months of unrestricted operating expenses. The church has significant expansion plans including development work in adjacent villages to East Grinstead.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.

We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

M E Harvey
H Baptist
N Down
C M Payne
F Straszynski
J B Holbrook
S J Gunter

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees are provided with information on the charity's objectives, activities and recent financial position. They attend trustee meetings as an observer to enable them to understand their legal role and responsibilities

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy that comprises:

- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

The trustees report was approved by the Board of Trustees.

M E Harvey
Trustee

J B Holbrook
Trustee

Date: 26TH JANUARY 2026

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

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

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2025 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested substantively for rental and lease income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override
3. Valuation of freehold buildings - this has been tested by reviewing the depreciation calculations and the residual value assumptions made by the Trustee's to market data.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

28/01/2026
Date

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	**3**	333,431	-	109,142	442,573	446,994
Charitable activities	**4**	185,560	-	-	185,560	181,353
Investments	**5**	54,084	-	-	54,084	59,545
Other income	**6**	81	-	-	81	297
Total income		573,156	-	109,142	682,298	688,189
Expenditure on:						
Charitable activities	**7**	577,030	31,717	91,425	700,172	711,458
Other expenditure	**12**	1,009	-	-	1,009	-
Total expenditure		578,039	31,717	91,425	701,181	711,458
Net income/(expenditure)		(4,883)	(31,717)	17,717	(18,883)	(23,269)
Net movement in funds	**9**	(4,883)	(31,717)	17,717	(18,883)	(23,269)
Reconciliation of funds:						
Fund balances at 1 September 2024		342,466	2,496,614	25,041	2,864,121	2,887,390
Fund balances at 31 August 2025		337,583	2,464,897	42,758	2,845,238	2,864,121

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

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	**3**	428,176	-	18,818	446,994
Charitable activities	**4**	179,853	-	1,500	181,353
Investments	**5**	59,545	-	-	59,545
Other income	**6**	297	-	-	297
Total income		667,871	-	20,318	688,189
Expenditure on:					
Charitable activities	**7**	648,429	31,717	31,312	711,458
Total expenditure		648,429	31,717	31,312	711,458
Net income/(expenditure)		19,442	(31,717)	(10,994)	(23,269)
Transfers between funds		(11,282)	-	11,282	-
Net movement in funds	**9**	8,160	(31,717)	288	(23,269)
Reconciliation of funds:					
Fund balances at 1 September 2023		334,306	2,528,331	24,753	2,887,390
Fund balances at 31 August 2024		342,466	2,496,614	25,041	2,864,121

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**14**		2,975,509		3,014,753
Current assets					
Debtors	**15**	30,050		28,079	
Cash at bank and in hand		114,241		178,365	
		144,291		206,444	
Creditors: amounts falling due within one year	**16**	(118,100)		(124,110)	
Net current assets			26,191		82,334
Total assets less current liabilities			3,001,700		3,097,087
Creditors: amounts falling due after more than one year	**17**		(156,462)		(232,966)
Net assets			2,845,238		2,864,121
The funds of the charity					
Restricted income funds	**20**		42,758		25,041
Unrestricted funds - general	**22**		337,583		342,466
Unrestricted funds - designated	**21**		2,464,897		2,496,614
			2,845,238		2,864,121

The financial statements were approved by the trustees on 26TH JANUARY 2026

M E Harvey
Trustee

J B Holbrook
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(30,537)		(17,991)
Investing activities					
Purchase of tangible fixed assets		(17,820)		(8,680)	
Proceeds from disposal of tangible fixed assets		960		-	
Investment income received		54,084		59,545	
Net cash generated from investing activities			37,224		50,865
Financing activities					
Repayment of bank loans		(70,811)		(104,413)	
Net cash used in financing activities			(70,811)		(104,413)
Net decrease in cash and cash equivalents			(64,124)		(71,539)
Cash and cash equivalents at beginning of year			178,365		249,904
Cash and cash equivalents at end of year			114,241		178,365

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

Basis of consolidation

The charity has taken advantage of the small groups exemption to not prepare consolidated accounts. Therefore, these accounts are for Jubilee Community Church (East Grinstead) CIO and do not include the results of Jubilee Community Cafe CIC Limited.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.

Income from leases and short-term room hire is recognised over the period of the lease/hire.

Gift Aid is recognised as income in the same period as the donations to which it relates.

1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings.

Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.

The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.

All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.

Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Employee benefits

Employee benefits are recognised in the period to which they relate.

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

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

1.12 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

1.13 Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

1.14 Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.

In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings and the depreciation charged on these assets are an estimate based on the Trustee's best judgement.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	333,431	100,822	434,253	428,176	16,818	444,994
Grants	-	8,320	8,320	-	2,000	2,000
	333,431	109,142	442,573	428,176	18,818	446,994

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Church ministry						
Income from charitable activities	185,560	-	185,560	179,853	1,500	181,353

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lease income	51,592	53,953
Interest receivable	2,492	5,592
	54,084	59,545

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	81	297

7 Expenditure on charitable activities

	Church ministry 2025 £	Youth projects 2025 £	Gifts 2025 £	Building 2025 £	Total 2025 £
Direct costs					
Staff costs	120,121	109,550	-	98,369	328,040
Depreciation and impairment	-	-	-	55,094	55,094
Sundry	1,399	84	-	1,254	2,737
Photocopying, printing and publishing	12	-	-	-	12
Supplies and stationery	3,935	-	-	954	4,889
Office purchases	1,971	13	-	10,330	12,314
Conferences and training	2,285	1,341	-	-	3,626
Special events	14,916	21,888	-	763	37,567
Small equipment	313	12	-	2	327
Telephone & computer costs	8,833	-	-	2,537	11,370
Travel and refreshments	3,239	25	-	-	3,264
Ministry gifts	-	-	101,390	-	101,390
Utilities	-	-	-	37,697	37,697
Premises hire	1,151	-	-	10,843	11,994
	158,175	132,913	101,390	217,843	610,321
Share of support and governance costs (see note 8)					
Support	20,557	17,194	13,142	28,204	79,097
Governance	2,795	2,338	1,787	3,834	10,754
	181,527	152,445	116,319	249,881	700,172
Analysis by fund					
Unrestricted funds - general	176,529	152,445	40,242	207,814	577,030
Unrestricted funds - designated	-	-	-	31,717	31,717
Restricted funds	4,998	-	76,077	10,350	91,425
	181,527	152,445	116,319	249,881	700,172

7 Expenditure on charitable activities **(Continued)**

Previous year:	Church ministry 2024 £	Youth projects 2024 £	Gifts 2024 £	Building 2024 £	Total 2024 £
Direct costs					
Staff costs	106,664	106,383	-	108,308	321,355
Depreciation and impairment	-	-	-	54,332	54,332
Sundry	37	5	-	954	996
Photocopying, printing and publishing	56	-	-	1,745	1,801
Supplies and stationery	5,201	-	-	1,105	6,306
Office purchases	2,046	-	-	-	2,046
Conferences and training	3,872	262	-	24	4,158
Special events	14,165	21,958	-	855	36,978
Small equipment	376	-	-	16,414	16,790
Telephone & computer costs	7,857	-	-	2,789	10,646
Travel and refreshments	1,529	351	-	-	1,880
Ministry gifts	-	-	84,551	-	84,551
Utilities	-	-	-	61,403	61,403
Premises hire	1,415	-	-	18,255	19,670
	143,218	128,959	84,551	266,184	622,912
Share of support and governance costs (see note 8)					
Support	17,280	15,241	9,992	31,104	73,617
Governance	3,505	3,091	2,026	6,307	14,929
	164,003	147,291	96,569	303,595	711,458
Analysis by fund					
Unrestricted funds - general	162,743	147,291	66,517	271,878	648,429
Unrestricted funds - designated	-	-	-	31,717	31,717
Restricted funds	1,260	-	30,052	-	31,312
	164,003	147,291	96,569	303,595	711,458

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	13,463	6,546
Bank charges	2,031	3,429
Mortgage and bank loan interest	20,136	32,256
Insurance	12,894	13,083
Bad debt	(881)	125
Building maintenance	31,454	18,178
Governance costs	10,754	14,929
	89,851	88,546
Analysed between:		
Church ministry	23,352	20,785
Youth projects	19,532	18,332
Gifts	14,929	12,018
Building	32,038	37,411
	89,851	88,546

Governance costs comprise:	2025 £	2024 £
Audit fees	7,000	7,500
Accountancy	1,353	5,145
Legal and professional	2,401	2,284
	10,754	14,929

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	7,500
Depreciation of owned tangible fixed assets	55,094	54,332
Loss on disposal of tangible fixed assets	1,009	-

10 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist's husband, Daniel Baptist, is employed as Lead Pastor. During the year ending 31st August 2025 he received salary payments and pension contributions totalling £55,102 (2024 - £51,003).

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2025 she received salary payments and pension contributions totalling £10,235 (2024 - £9,310).

Mr Sam Gunter's wife, Holly Gunter, is employed as the Building Manager. During the year ending 31 August 2025 she received salary payments and pension contributions totalling £11,834 (2024 - £9,662)

No trustee received any expenses.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	21	24

Employment costs	2025 £	2024 £
Wages and salaries	313,214	302,672
Social security costs	17,184	17,621
Other pension costs	11,105	7,608
	341,503	327,901

Key Management Personnel
The trustees consider five members of staff to be key management personnel (2024:four members including one unpaid) . The total employment benefits of key management personnel were £185,748 (2024: £131,184).

There were no employees whose annual remuneration was more than £60,000.

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	1,009	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2024	3,197,681	267,844	84,070	87,390	34,900	3,671,885
Additions	-	15,851	-	-	1,969	17,820
Disposals	-	-	-	-	(1,969)	(1,969)
At 31 August 2025	3,197,681	283,695	84,070	87,390	34,900	3,687,736
Depreciation and impairment						
At 1 September 2024	268,341	210,065	72,397	72,682	33,648	657,133
Depreciation charged in the year	31,717	14,270	1,722	6,955	430	55,094
At 31 August 2025	300,058	224,335	74,119	79,637	34,078	712,227
Carrying amount						
At 31 August 2025	2,897,623	59,360	9,951	7,753	822	2,975,509
At 31 August 2024	2,929,340	57,779	11,673	14,708	1,253	3,014,753

Freehold land and buildings with a carrying amount of £2,686,516 (2024 - £2,718,233) have been pledged to secure borrowings of the charity. The charity is not allowed to pledge these assets as security for other borrowings or to sell them to another entity.

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	20,594	16,689
Other debtors	4,065	5,891
Prepayments and accrued income	5,391	5,499
	30,050	28,079

16 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	18	77,891	72,198
Other taxation and social security		21,673	17,924
Deferred income	19	-	3,750
Trade creditors		3,470	14,409
Other creditors		4,309	4,476
Accruals		10,757	11,353
		118,100	124,110

17 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	18	156,462	232,966

18 Loans and overdrafts

	2025 £	2024 £
Bank loans	234,353	305,164
Payable within one year	77,891	72,198
Payable after one year	156,462	232,966

The terms of repayment for the mortgage are monthly instalments starting one month from the date the funds were borrowed, and the mortgage is secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 13). Interest is payable at the Bank of England base rate plus 1.75%.

19 Deferred income

	2025 £	2024 £
Arising from deferred rental income	-	3,750

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	3,750
Movements in the year:		
Deferred income at 1 September 2024	3,750	3,750
Released from previous periods	(3,750)	(3,750)
Resources deferred in the year	-	3,750
Deferred income at 31 August 2025	-	3,750

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Jubilee Initiatives Fund	4,711	13,401	(9,193)	-	8,919
Christians Against Poverty (CAP)	20,299	12,110	(12,088)	-	20,321
Papua New Guinea Appeal	31	-	-	-	31
Ukraine Fund	-	220	(220)	-	-
Gift Days	-	81,091	(69,577)	-	11,514
East Grinstead Common Good Trust	-	1,120	(187)	-	933
Police Property Act Sussex	-	200	-	-	200
East Grinstead Memorial Estate	-	1,000	(160)	-	840
	25,041	109,142	(91,425)	-	42,758

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Jubilee Initiatives Fund	-	10,591	(5,880)	-	4,711
Christians Against Poverty (CAP)	24,722	3,500	(7,923)	-	20,299
Papua New Guinea Appeal	31	-	-	-	31
Ukraine Fund	-	527	(9,009)	8,482	-
Albania Car Fund	-	1,200	(4,000)	2,800	-
Gift to the Bentons	-	4,500	(4,500)	-	-
	24,753	20,318	(31,312)	11,282	25,041

The Jubilee Initiatives Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Christians Against Poverty Fund relates to the adoption of the local CAP Debt Centre in July 2022, which aims to provide crisis and preventative support for those in financial need. All funds received and spent are restricted.

The Papua New Guinea Appeal relates to donations received to aid the rebuilding of the village, Bagl, after it was destroyed in an act of violence.

The Ukraine fund relates to donations received to be passed on to 'Triumphant Grace', a Newfrontiers sphere in Ukraine numbering 14 Churches.

The Albania Car fund relates to donations received to be used to purchase a car for a Pastor in Albania to continue their ministry the the prisons.

The Gift Days Fund is made up of donations we receive from members twice a year, that are allocated for particular projects, with the funded projects differing each time.

20 Restricted funds **(Continued)**

Grants Received

A big thank you to **EG Common Good Trust** who granted JCC £1,120 towards equipment and establishment of a new room for our Glo Youth Club (12-18 yrs) and a library for our Mothers and toddlers group called "Little Stars"

We also acknowledge assistance from **Police Property Act Fund** with £200 towards a set of pool balls & cues and Craft equipment and stock for our Hub group who cater for the socially isolated, those with challenges and learning difficulties

And a further thank you to **East Grinstead Memorial Estate** for a Grant of £1,000 towards Boccia sports set for those with disabilities and challenge, for short mat bowls equipment for the elderly and part funding towards JCC's hardship fund for those in crisis or rough sleeping in East Grinstead

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2024 £	Resources expended £	At 31 August 2025 £
Building Fund	2,496,614	(31,717)	2,464,897

Previous year:	At 1 September 2023 £	Resources expended £	At 31 August 2024 £
Building Fund	2,528,331	(31,717)	2,496,614

The purpose of the building fund is explained within note 19.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2025 £
General funds	342,466	573,156	(578,039)	-	337,583

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 August 2024 £
General funds	334,306	667,871	(648,429)	(11,282)	342,466

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:				
Tangible assets	510,612	2,464,897	-	2,975,509
Current assets/(liabilities)	(16,567)	-	42,758	26,191
Long term liabilities	(156,462)	-	-	(156,462)
	337,583	2,464,897	42,758	2,845,238

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:				
Tangible assets	518,139	2,496,614	-	3,014,753
Current assets/(liabilities)	57,293	-	25,041	82,334
Long term liabilities	(232,966)	-	-	(232,966)
	342,466	2,496,614	25,041	2,864,121

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

25 Subsidiaries

These financial statements are separate charity financial statements for Jubilee Community Church (East Grinstead) CIO.

Details of the charity's subsidiaries at 31 August 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Jubilee Community Cafe CIC	Jubilee Community Church, Charlwoods Road, East Grinstead, United Kingdom, RH19 2HL	Cafe	N/A	100.00	-

25 Subsidiaries **(Continued)**

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Jubilee Community Cafe CIC	617	5,655

Jubilee Community Cafe CIC Limited is registered as a CIC and therefore holds no share capital. However, Jubilee Community Church (East Grinstead) CIO is the ultimate controlling party of the CIC.

26 Cash absorbed by operations

	2025	2024
	£	£
Deficit for the year	(18,883)	(23,269)
Adjustments for:		
Investment income recognised in statement of financial activities	(54,084)	(59,545)
Loss on disposal of tangible fixed assets	1,009	-
Depreciation and impairment of tangible fixed assets	55,094	54,332
Movements in working capital:		
(Increase)/decrease in debtors	(1,970)	9,701
(Decrease)/increase in creditors	(7,953)	790
(Decrease) in deferred income	(3,750)	-
Cash absorbed by operations	(30,537)	(17,991)

27 Analysis of changes in net (debt)/funds

	At 1 September 2024	Cash flows	At 31 August 2025
	£	£	£
Cash at bank and in hand	178,365	(64,124)	114,241
Loans falling due within one year	(72,198)	(5,693)	(77,891)
Loans falling due after more than one year	(232,966)	76,504	(156,462)
	(126,799)	6,687	(120,112)

JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales - Charity number 1153068

Accounts

Charity registration number 1153068

JUBILEE COMMUNITY CHURCH (EG) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

JUBILEE
COMMUNITY
CHURCH

JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M E Harvey H Baptist N Down C M Payne F Straszynski J B Holbrook S J Gunter	(Appointed 23 October 2023)
Charity number	1153068	
Principal address	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL	
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
Bankers	Lloyds TSB Bank Limited Commerical Banking Division 25 Gresham Street London EC2V 7HN	
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS	

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and 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 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

Achievements and performance

Activities

Over the past year, Jubilee Community Church has maintained strong attendance and membership. More than 400 individuals, including 300 adults, actively participate in church activities and contribute to its community life. Beyond fostering Christian discipleship and training, we encourage members to join one of the many church teams, with approximately 55% of adult members engaged in this way.

Our mission is to connect with individuals and families in the wider community who might not otherwise have contact with us. To achieve this, we organise children's activities and family-focused events alongside our Sunday services. Our youth outreach remains strong, offering Sunday and midweek meetings, trips, summer camps, and open youth groups. Similarly, our programs for those over 65 continue to thrive, featuring social gatherings, study groups, and short mat bowls, all supported by our excellent centre facilities.

The Jubilee Hub, launched in 2018, continues to flourish as a daytime social gathering for individuals who face challenges in connecting with their community. This initiative, which is particularly beneficial for adults with additional needs, fosters friendships and support.

Through our 'Jubilee Initiatives', we encourage volunteering in broader community projects, including Spurgeon's (a family and children's charity), the local Foodbank, Zambia Street Life (an orphanage), and a Uganda water project. Additionally, we invest in global gospel outreach, partnering with churches in other nations to support church planting, leadership development, and compassionate programmes for the poor.

The Jubilee Community Centre, which has been open for over 15 years, continues to fulfil its original vision. Currently, the centre hosts between 2,500 and 3,000 visitors each week, serving as a vital hub for church and community activities.

Staffing & Volunteers

The charity employs 24 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

Financial review

The charity received total income of £688,189 during the year ended 31 August 2024. This compares to £657,235 during the previous year.

Income included £83,806 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £156,695 from the Jubilee Community Centre. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £711,458, £327,901 (46%) related to staff costs, £84,551 (12%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 42% covered training and conference costs, building maintenance and other church administrative costs.

The charity suffered a deficit of £23,269 in the year, compared to a deficit of £42,275 in the previous year.

Net current assets at 31st August 2024 were £82,334 (2023: £162,823).

Reserves brought forward from 2023 totalled £2,887,390. These decreased to £2,864,121 by 31st August 2024 of which the majority was designated Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £25,041 and Unrestricted funds totalling £2,839,080, of which £310,749 are General funds and £2,528,331 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the six months operating expenses as required under the Trustees' risk management policy. At 31st August 2024, the General funds represented 3-6 months of unrestricted operating expenses. The church has significant expansion plans including development work in adjacent villages to East Grinstead.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.

We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

M E Harvey
H Baptist
N Down
M J Berry (Resigned 27 November 2023)
C M Payne
F Straszynski (Appointed 23 October 2023)
J B Holbrook
S J Gunter

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees are provided with information on the charity's objectives, activities and recent financial position. They attend trustee meetings as an observer to enable them to understand their legal role and responsibilities

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy that comprises:

- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

The trustees report was approved by the Board of Trustees.

.....
M E Harvey
Trustee

.....
C M Payne
Trustee

Date: 10 February 2025

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

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

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2024 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested substantively for rental and lease income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override
3. Valuation of freehold buildings - this has been tested by reviewing the depreciation calculations and the residual value assumptions made by the Trustee's to market data.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

18 February 2025
Date

is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Current financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:						
Donations and legacies	3	428,176	-	18,818	446,994	421,292
Charitable activities	4	179,853	-	1,500	181,353	174,007
Investments	5	59,545	-	-	59,545	58,941
Other income	6	297	-	-	297	2,995
Total income		667,871	-	20,318	688,189	657,235
Expenditure on:						
Charitable activities	7	648,429	31,717	31,312	711,458	699,510
Total expenditure		648,429	31,717	31,312	711,458	699,510
Net income/(expenditure)		19,442	(31,717)	(10,994)	(23,269)	(42,275)
Transfers between funds		(11,282)	-	11,282	-	-
Net movement in funds	9	8,160	(31,717)	288	(23,269)	(42,275)
Reconciliation of funds:						
Fund balances at 1 September 2023		334,306	2,528,331	24,753	2,887,390	2,929,665
Fund balances at 31 August 2024		342,466	2,496,614	25,041	2,864,121	2,887,390

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

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Prior financial year	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	396,671	-	24,621	421,292
Charitable activities	4	174,007	-	-	174,007
Investments	5	58,941	-	-	58,941
Other income	6	2,995	-	-	2,995
Total income		632,614	-	24,621	657,235
Expenditure on:					
Charitable activities	7	592,664	-	106,846	699,510
Total expenditure		592,664	-	106,846	699,510
Net income/(expenditure)		39,950	-	(82,225)	(42,275)
Transfers between funds		(10,579)	2,130,548	(2,119,969)	-
Net movement in funds	9	29,371	2,130,548	(2,202,194)	(42,275)
Reconciliation of funds:					
Fund balances at 1 September 2022		304,935	397,783	2,226,947	2,929,665
Fund balances at 31 August 2023		334,306	2,528,331	24,753	2,887,390

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	13		3,014,753		3,060,405
Current assets					
Debtors	14	28,079		37,780	
Cash at bank and in hand		178,365		249,904	
		206,444		287,684	
Creditors: amounts falling due within one year	15	(124,110)		(124,861)	
Net current assets			82,334		162,823
Total assets less current liabilities			3,097,087		3,223,228
Creditors: amounts falling due after more than one year	16		(232,966)		(335,838)
Net assets			2,864,121		2,887,390
The funds of the charity					
Restricted income funds	19		25,041		24,753
Unrestricted funds - general	21		342,466		334,306
Unrestricted funds - designated	20		2,496,614		2,528,331
			2,864,121		2,887,390

The financial statements were approved by the trustees on 10 February 2025

M E Harvey
Trustee

C M Payne
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	**26**		(17,991)		(38,894)
Investing activities					
Purchase of tangible fixed assets		(8,680)		(13,256)	
Investment income received		59,545		58,941	
Net cash generated from investing activities			50,865		45,685
Financing activities					
Repayment of bank loans		(104,413)		(70,313)	
Net cash used in financing activities			(104,413)		(70,313)
Net decrease in cash and cash equivalents			(71,539)		(63,522)
Cash and cash equivalents at beginning of year			249,904		313,426
Cash and cash equivalents at end of year			178,365		249,904

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

Basis of consolidation

The charity has taken advantage of the small groups exemption to not prepare consolidated accounts. Therefore, these accounts are for Jubilee Community Church (East Grinstead) CIO and do not include the results of its subsidiary.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.

Income from leases and short-term room hire is recognised over the period of the lease/hire.

Gift Aid is recognised as income in the same period as the donations to which it relates.

Other trading activities include things such as sales from the café, drinks sold at reception, income from the hub etc.

1 Accounting policies **(Continued)**

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings.

Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.

The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.

All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.

Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Employee benefits

Employee benefits are recognised in the period to which they relate.

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

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

1.12 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

1.13 Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

1.14 Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.

In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings and the depreciation charged on these assets are an estimate based on the Trustee's best judgement.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	428,176	16,818	444,994	395,671	18,821	414,492
Grants	-	2,000	2,000	1,000	5,800	6,800
	428,176	18,818	446,994	396,671	24,621	421,292

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Church ministry						
Income from charitable activities	179,853	1,500	181,353	174,007	-	174,007

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lease income	53,953	54,981
Interest receivable	5,592	3,960
	59,545	58,941

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	297	2,995

7 Expenditure on charitable activities

	Church ministry 2024 £	Youth projects 2024 £	Gifts 2024 £	Building 2024 £	Total 2024 £
Direct costs					
Staff costs	106,664	106,383	-	108,308	321,355
Depreciation and impairment	-	-	-	54,332	54,332
Sundry	37	5	-	954	996
Photocopying, printing and publishing	56	-	-	1,745	1,801
Supplies and stationery	5,201	-	-	1,105	6,306
Office purchases	2,046	-	-	-	2,046
Conferences and training	3,872	262	-	24	4,158
Special events	14,165	21,958	-	855	36,978
Small equipment	376	-	-	16,414	16,790
Telephone & computer costs	7,857	-	-	2,789	10,646
Travel and refreshments	1,529	351	-	-	1,880
Ministry gifts	-	-	84,551	-	84,551
Utilities	-	-	-	61,403	61,403
Premises hire	1,415	-	-	18,255	19,670
	143,218	128,959	84,551	266,184	622,912
Share of support and governance costs (see note 8)					
Support	17,280	15,241	9,992	31,104	73,617
Governance	3,505	3,091	2,026	6,307	14,929
	164,003	147,291	96,569	303,595	711,458
Analysis by fund					
Unrestricted funds - general	162,743	147,291	66,517	271,878	648,429
Unrestricted funds - designated	-	-	-	31,717	31,717
Restricted funds	1,260	-	30,052	-	31,312
	164,003	147,291	96,569	303,595	711,458

7 **Expenditure on charitable activities** **(Continued)**

Previous year:	**Church ministry**	**Youth projects**	**Gifts**	**Building**	**Total**
	2023	**2023**	**2023**	**2023**	**2023**
	£	**£**	**£**	**£**	**£**
Direct costs					
Staff costs	85,106	91,230	-	96,963	273,299
Depreciation and impairment	-	-	-	54,835	54,835
Sundry	191	-	-	1,787	1,978
Photocopying, printing and publishing	23	77	-	-	100
Supplies and stationery	1,001	12	-	908	1,921
Office purchases	190	-	-	6,112	6,302
Conferences and training	2,546	250	-	120	2,916
Special events	17,174	35,609	-	604	53,387
Small equipment	585	-	-	-	585
Telephone & computer costs	7,557	90	-	2,251	9,898
Travel and refreshments	2,297	-	-	19	2,316
Ministry gifts	-	-	88,693	-	88,693
Charitable giving	-	-	5,225	-	5,225
Utilities	-	-	-	58,497	58,497
Premises hire	1,261	-	-	8,875	10,136
	117,931	127,268	93,918	230,971	570,088
Share of support and governance costs (see note 8)					
Support	24,120	26,029	19,208	47,239	116,596
Governance	2,653	2,863	2,113	5,197	12,826
	144,704	156,160	115,239	283,407	699,510
Analysis by fund					
Unrestricted funds - general	144,704	148,456	98,637	200,867	592,664
Restricted funds	-	7,704	16,602	82,540	106,846
	144,704	156,160	115,239	283,407	699,510

8 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	6,546	31,682
Bank charges	3,429	2,928
Mortgage and bank loan interest	32,256	28,892
Insurance	13,083	12,563
Sundry expenses	-	659
Bad debt	125	1
Building maintenance	18,178	39,871
Governance costs	14,929	12,826
	88,546	129,422
Analysed between:		
Church ministry	20,785	26,773
Youth projects	18,332	28,892
Gifts	12,018	21,321
Building	37,411	52,436
	88,546	129,422

Governance costs comprise:	2024 £	2023 £
Audit fees	7,500	7,500
Accountancy	5,145	5,326
Legal and professional	2,284	-
	14,929	12,826

9 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,500	7,500
Depreciation of owned tangible fixed assets	54,332	54,835

10 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist was employed as Head of Administration & Logistics, but resigned during the reporting period. During the year ending 31st August 2024 she received salary payments and pension contributions totalling £4,533 (2023 - £17,493). Mrs Baptist's husband, Daniel Baptist, is also employed as Lead Pastor. During the year ending 31st August 2024 he received salary payments and pension contributions totalling £51,003 (2023 - £48,298).

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2024 she received salary payments and pension contributions totalling £9,310 (2023 - £14,396).

No trustee received any expenses.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	24	22

Employment costs	2024 £	2023 £
Wages and salaries	302,672	277,078
Social security costs	17,621	20,703
Other pension costs	7,608	7,200
	327,901	304,981

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were £131,184 (2023: £118,127).

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2023	3,197,681	266,844	80,243	84,826	33,612	3,663,206
Additions	-	1,000	3,827	2,564	1,289	8,680
At 31 August 2024	3,197,681	267,844	84,070	87,390	34,901	3,671,886
Depreciation and impairment						
At 1 September 2023	236,624	196,830	70,371	65,845	33,131	602,801
Depreciation charged in the year	31,717	13,235	2,026	6,837	517	54,332
At 31 August 2024	268,341	210,065	72,397	72,682	33,648	657,133
Carrying amount						
At 31 August 2024	2,929,340	57,779	11,673	14,708	1,253	3,014,753
At 31 August 2023	2,961,057	70,014	9,872	18,981	481	3,060,405

Freehold land and buildings with a carrying amount of £2,718,233 (2023 - £2,749,950) have been pledged to secure borrowings of the charity. The charity is not allowed to pledge these assets as security for other borrowings or to sell them to another entity.

14 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	16,689	16,271
Other debtors	5,891	16,802
Prepayments and accrued income	5,499	4,707
	28,079	37,780

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	17	72,198	73,739
Other taxation and social security		17,924	12,949
Deferred income	18	3,750	3,750
Trade creditors		14,409	3,118
Other creditors		4,476	4,199
Accruals		11,353	27,106
		124,110	124,861

16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	17	232,966	335,838

17 Loans and overdrafts

	2024 £	2023 £
Bank loans	305,164	409,577
Payable within one year	72,198	73,739
Payable after one year	232,966	335,838

The terms of repayment for both the mortgage and loan are monthly instalments starting one month from the date the funds were borrowed, and the mortgage and bank loan are secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 13). Interest is payable at the Bank of England base rate plus 1.75%.

During the reporting period, the balance of the bank loan was repaid in full. The balance on the mortgage is still outstanding.

18 Deferred income

	2024 £	2023 £
Arising from deferred rental income	3,750	3,750

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	3,750	3,750
Movements in the year:		
Deferred income at 1 September 2023	3,750	-
Released from previous periods	(3,750)	-
Resources deferred in the year	3,750	3,750
Deferred income at 31 August 2024	3,750	3,750

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Jubilee Initiatives Fund	-	10,591	(5,880)	-	4,711
Christians Against Poverty (CAP)	24,722	3,500	(7,923)	-	20,299
Papua New Guinea Appeal	31	-	-	-	31
Ukraine Fund	-	527	(9,009)	8,482	-
Albania Car Fund	-	1,200	(4,000)	2,800	-
Gift to the Bentons	-	4,500	(4,500)	-	-
	24,753	20,318	(31,312)	11,282	25,041

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Building	2,183,875	2,650	(82,540)	(2,103,985)	-
Changing Places	27,813	-	-	(27,813)	-
Jubilee Initiatives Fund	(7,122)	9,275	(16,602)	14,449	-
Mid-Sussex District Council	2,620	-	-	(2,620)	-
Papua New Guinea Appeal	31	-	-	-	31
Christians Against Poverty (CAP)	19,730	12,696	(7,704)	-	24,722
	2,226,947	24,621	106,846	(2,119,969)	24,753

The Building Fund relates to monies donated specifically to support the purchase or improvement of the Jubilee Community Centre, all income in relation to the building has been spent so the balance of the funds have been transferred to the unrestricted designated fund. The unrestricted designated fund is used for running costs and related staff costs as well as mortgage repayments.

The Changing Places Fund - The Changing Places Consortium launched its campaign in 2006 on behalf of the over 1/4 of a million people who cannot use standard accessible toilets. This includes people with profound and multiple learning disabilities, motor neurone disease, multiple sclerosis, cerebral palsy, as well as older people. Jubilee Community Church (East Grinstead) started a campaign to raise grants and donations to provide a Changing Places Toilet within its facilities. This new facility was opened in October 2017.

The Jubilee Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Christians Against Poverty Fund relates to the adoption of the local CAP Debt Centre in July 2022, which aims to provide crisis and preventative support for those in financial need. All funds received and spent are restricted.

The Ukraine fund relates to donations received to be passed on to 'Triumphant Grace', a Newfrontiers sphere in Ukraine numbering 14 Churches.

The Albania Car fund relates to donations received to be used to purchase a car for a Pastor in Albania to continue their ministry the the prisons.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2023	Resources expended	Transfers	At 31 August 2024
	£	£	£	£
Building Fund	2,528,331	(31,717)	-	2,496,614

Previous year:	At 1 September 2022	Resources expended	Transfers	At 31 August 2023
	£	£	£	£
Building Fund	397,783	-	2,130,548	2,528,331

The purpose of the building fund is explained within note 19.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	334,306	667,871	(648,429)	(11,282)	342,466

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	304,935	632,614	(592,664)	(10,579)	334,306

22 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 August 2024:				
Tangible assets	518,139	2,496,614	-	3,014,753
Current assets/(liabilities)	57,293	-	25,041	82,334
Long term liabilities	(232,966)	-	-	(232,966)
	342,466	2,496,614	25,041	2,864,121

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 August 2023:				
Tangible assets	532,074	2,528,331	-	3,060,405
Current assets/(liabilities)	138,070	-	24,753	162,823
Long term liabilities	(335,838)	-	-	(335,838)
	334,306	2,528,331	24,753	2,887,390

23 Capital commitments

	2024	2023
	£	£
Amounts contracted for but not provided in the financial statements:		
Authorised and contracted for	-	2,665

Prior to 31 August 2023, Jubilee Community Church entered into a contract for Audio visual upgrades. During the year ended 31 August 2023 the church paid a deposit for the equipment of £8,924. During the year ended 31 August 2024, the project was finished and all committed amounts were paid.

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

25 Subsidiaries

These financial statements are separate charity financial statements for Jubilee Community Church (East Grinstead) CIO.

Details of the charity's subsidiaries at 31 August 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	% Held Indirect
Jubilee Community Cafe CIC Limited	Jubilee Community Church, Charlwoods Road, East Grinstead, United Kingdom, RH19 2HL	Cafe	N/A	-	-

25 Subsidiaries (Continued)

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
Jubilee Community Cafe CIC Limited	3,625	5,038

Jubilee Community Cafe CIC Limited is registered as a CIC and therefore holds no share capital. However, Jubilee Community Church (East Grinstead) CIO is the ultimate controlling party of the CIC.

26 Cash generated from operations

	2024	2023
	£	£
Deficit for the year	(23,269)	(42,275)
Adjustments for:		
Investment income recognised in statement of financial activities	(59,545)	(58,941)
Depreciation and impairment of tangible fixed assets	54,332	54,835
Movements in working capital:		
Decrease in debtors	9,701	16,363
Increase/(decrease) in creditors	790	(12,626)
(Decrease)/increase in deferred income	-	3,750
Cash absorbed by operations	(17,991)	(38,894)

27 Analysis of changes in net (debt)/funds

	At 1 September 2023	Cash flows	At 31 August 2024
	£	£	£
Cash at bank and in hand	249,904	(71,539)	178,365
Loans falling due within one year	(73,739)	1,541	(72,198)
Loans falling due after more than one year	(335,838)	102,872	(232,966)
	(159,673)	32,874	(126,799)

JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales - Charity number 1153068

Accounts

Charity registration number 1153068

JUBILEE COMMUNITY CHURCH (EG) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M E Harvey	
	H Baptist	
	N Down	
	C M Payne	
	F Straszynski	(Appointed 23 October 2023)
	J B Holbrook	(Appointed 28 June 2023)
	S J Gunter	(Appointed 28 June 2023)
Charity number	1153068	
Principal address	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL	
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
Bankers	Lloyds TSB Bank Limited Commerical Banking Division 25 Gresham Street London EC2V 7HN	
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS	

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and 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 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

Achievements and performance

Activities

Attendance and membership at Jubilee Community Church during the last 12 months have continued to be strong. We see in excess of 400 people (of whom 300 are adults) regularly participating in church activities and contributing to the life of the church. Alongside Christian discipleship and training, we actively encourage involvement in one of the many teams across the church and are pleased to see around 55% of our adult membership engaged in this way.

Our aim is to reach out to individuals and families within the community with whom we would otherwise have no contact. To that end we run kids' clubs and other family events to supplement our Sunday work. We also continue our work amongst the town's youth, through Sunday and mid-week meetings, trips, summer camps and weekly open youth groups. We continue to see strong numbers of over 65's at events focused on the needs of our older members and contacts. This includes social times, study groups and short matt bowls. These activities are all enhanced by the availability of the centre facilities.

Our initiative, the Jubilee Hub, which was established in 2018 continues to flourish. The Jubilee Hub is a day time social gathering aimed specifically at those who struggle to connect with community. The Hub provides a fantastic opportunity for friendship building and support, especially for those adults with additional needs. We have also worked hard at our inclusion policy and to this end have included this focus within a staffing role.

We continue to encourage volunteering in broader community activities through our 'Jubilee Initiative' which includes Spurgeon's (Family and Childrens charity), Foodbank, Zambia street life (An orphanage) and a Uganda water project. We also devote significant resources to the spread of the Christian gospel overseas, primarily working with church partners in other nations to assist with further church planting, the development of leaders and compassionate works amongst the poor.

As at the end of current the financial year, the Jubilee Community Centre will have been open for over twelve years, and continues to fulfil the vision for which it was developed. We see approximately 2,500-3,000 people using the centre on a weekly basis.

Staffing & Volunteers

The charity employs 19 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

Financial review

The charity received total income of £657,235 during the year ended 31 August 2023. This compares to £648,193 during the previous year.

Income included £63,319 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £149,144 from the Jubilee Community Centre. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £699,510, £304,981 (44%) related to staff costs, £93,918 (14%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 42% covered training and conference costs, building maintenance and other church administrative costs.

The charity suffered a deficit of £42,275 in the year, compared to a surplus of £66,149 in the previous year.

Net current assets at 31st August 2023 were £162,823 (2022: £230,103).

Reserves brought forward from 2022 totalled £2,929,665. These decreased to £2,887,390 by 31st August 2023 of which the majority was designated Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £24,753 and Unrestricted funds totalling £2,862,637, of which £334,306 are General funds and £2,528,331 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the six months operating expenses as required under the Trustees' risk management policy. At 31st August 2023, the General funds represented over 6 months unrestricted operating expenses. The church has significant expansion plans including development work in adjacent villages to East Grinstead.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.

We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

M E Harvey	
H Baptist	
I M Watt	(Resigned 28 November 2022)
N Down	
M J Berry	(Resigned 27 November 2023)
C M Payne	
P F Trathen-Harris	(Resigned 24 April 2023)
F Straszynski	(Appointed 23 October 2023)
J B Holbrook	(Appointed 28 June 2023)
S J Gunter	(Appointed 28 June 2023)

JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees are provided with information on the charity's objectives, activities and recent financial position. They attend trustee meetings as an observer to enable them to understand their legal role and responsibilities

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy that comprises:

- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

The trustees report was approved by the Board of Trustees.

.....
M E Harvey
Trustee

.....
C M Payne
Trustee

Date: 22.01.2024

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

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

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2023 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

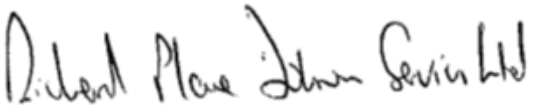
1. Revenue recognition - this was tested substantively for rental and lease income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override
3. Valuation of freehold buildings - this has been tested by reviewing the depreciation calculations and the residual value assumptions made by the Trustee's to market data.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

01/02/2024
Date

is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and grants	**3**	396,671	-	24,621	421,292	429,454
Charitable activities	**4**	174,007	-	-	174,007	162,469
Other income	**5**	61,936	-	-	61,936	56,270
Total income		632,614	-	24,621	657,235	648,193
Expenditure on:						
Charitable activities	**6**	592,664	-	106,846	699,510	582,044
Net incoming/(outgoing) resources before transfers		39,950	-	(82,225)	(42,275)	66,149
Gross transfers between funds		(10,579)	2,130,548	(2,119,969)	-	-
Net income/(expenditure) for the year/ Net movement in funds		29,371	2,130,548	(2,202,194)	(42,275)	66,149
Fund balances at 1 September 2022		304,935	397,783	2,226,947	2,929,665	2,863,516
Fund balances at 31 August 2023		334,306	2,528,331	24,753	2,887,390	2,929,665

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:					
Donations and grants	**3**	379,598	-	49,856	429,454
Charitable activities	**4**	-	162,469	-	162,469
Other income	**5**	8,381	47,889	-	56,270
Total income		387,979	210,358	49,856	648,193
Expenditure on:					
Charitable activities	**6**	382,796	72,936	126,312	582,044
Net incoming/(outgoing) resources before transfers		5,183	137,422	(76,456)	66,149
Gross transfers between funds		2,570	(2,570)	-	-
Net income/(expenditure) for the year/ Net movement in funds		7,753	134,852	(76,456)	66,149
Fund balances at 1 September 2021		297,182	262,931	2,303,403	2,863,516
Fund balances at 31 August 2022		304,935	397,783	2,226,947	2,929,665

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**11**		3,060,405		3,101,984
Current assets					
Debtors	**12**	37,780		54,143	
Cash at bank and in hand		249,904		313,426	
		287,684		367,569	
Creditors: amounts falling due within one year	**13**	(124,861)		(137,466)	
Net current assets			162,823		230,103
Total assets less current liabilities			3,223,228		3,332,087
Creditors: amounts falling due after more than one year	**14**		(335,838)		(402,422)
Net assets			2,887,390		2,929,665
Income funds					
Restricted funds	**17**		24,753		2,226,947
Unrestricted funds					
Designated funds	**18**	2,528,331		397,783	
General unrestricted funds		334,306		304,935	
			2,862,637		702,718
			2,887,390		2,929,665

The financial statements were approved by the Trustees on 22.01.2024

M E Harvey
Trustee

C M Payne
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash generated from operations	**22**		20,047		137,991
Investing activities					
Purchase of tangible fixed assets		(13,256)		(69,813)	
Net cash used in investing activities			(13,256)		(69,813)
Financing activities					
Repayment of bank loans		(70,313)		(76,053)	
Net cash used in financing activities			(70,313)		(76,053)
Net decrease in cash and cash equivalents			(63,522)		(7,875)
Cash and cash equivalents at beginning of year			313,426		321,301
Cash and cash equivalents at end of year			249,904		313,426

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose. The primary restricted fund held by the CIO is the Building Fund which is used as follows:

- To make improvements to the land and buildings at Jubilee Community Centre;
- To repay loans (and associated interest) used to finance the Jubilee Community Centre;
- To make repairs and other refurbishments required to make the Jubilee Community Centre fit for use by the church;

but not for the following:

- Routine maintenance arising from use of the Jubilee Community Centre
- Utilities.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies **(Continued)**

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.

Income from leases and short-term room hire is recognised over the period of the lease/hire.

Gift Aid is recognised as income in the same period as the donations to which it relates.

Other trading activities include things such as sales from the café, drinks sold at reception, income from the hub etc.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings.

Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.

The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.

All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.

Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. This includes loans on commercial terms as described below. In addition, **cash at bank and in hand** is initially recorded and subsequently measured at face value, **trade debtors and trade creditors** are initially recorded at the transaction value, and subsequently measured at transaction value less payments on account, and in the case of trade debtors less any provision for impairment.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Employee benefits

Employee benefits are recognised in the period to which they relate.

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

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

1.13 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

1.14 Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

1.15 Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.

In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings and the depreciation charged on these assets are an estimate based on the Trustee's best judgement.

3 Donations and grants

	Unrestricted funds general 2023 £	**Restricted funds 2023 £**	**Total 2023 £**	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Regular donations and legacies	395,671	18,821	414,492	379,188	49,856	429,044
Grants	1,000	5,800	6,800	410	-	410
	396,671	24,621	421,292	379,598	49,856	429,454

4 Charitable activities

	Charitable Activities Income 2023 £	**Charitable Activities Income 2022 £**
Income from charitable activities	174,007	162,469

5 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Other income	2,995	7,730	-	7,730
Investment income	58,941	651	47,889	48,540
	61,936	8,381	47,889	56,270

6 Charitable activities

	Church Ministry 2023 £	Youth Projects 2023 £	Gifts 2023 £	Building 2023 £	Total 2023 £	Total 2022 £
Staff costs	85,106	91,230	-	96,963	273,299	211,649
Depreciation and impairment	-	-	-	54,835	54,835	50,916
Staff costs	191	-	-	1,787	1,978	-
Photocopy, printing and publishing	23	77	-	-	100	177
Supplies and stationary	1,001	12	-	908	1,921	2,699
Speakers	190	-	-	6,112	6,302	790
Conferences and training	2,546	250	-	120	2,916	1,834
Special events	17,174	35,609	-	604	53,387	32,051
Small equipment	585	-	-	-	585	5,921
Telephone and computer costs	7,557	90	-	2,251	9,898	12,081
Travel and refreshments	2,297	-	-	19	2,316	3,651
Ministry gifts	-	-	88,693	-	88,693	65,153
Charitable giving	-	-	5,225	-	5,225	4,531
Direct New Ground Gifts	-	-	-	-	-	10,000
Utilities	-	-	-	58,497	58,497	29,161
Premises hire	1,261	-	-	8,875	10,136	22,867
	117,931	127,268	93,918	230,971	570,088	453,481
Share of support costs (see note 7)	24,120	26,029	19,208	47,239	116,596	121,866
Share of governance costs (see note 7)	2,653	2,863	2,113	5,197	12,826	6,697
	144,704	156,160	115,239	283,407	699,510	582,044
Analysis by fund						
Unrestricted funds - general	144,704	148,456	98,637	200,867	592,664	382,796
Unrestricted funds - designated	-	-	-	-	-	72,936
Restricted funds	-	7,704	16,602	82,540	106,846	126,312
	144,704	156,160	115,239	283,407	699,510	582,044

6 Charitable activities **(Continued)**

For the year ended 31 August 2022

	Church Ministry	Youth Projects	Gifts	Building	Jubilee Community Church Cafe	Total 2022
	£	£	£	£	£	£
Staff costs	64,426	55,052	-	92,171	-	211,649
Depreciation and impairment	-	-	-	50,916	-	50,916
Photocopy, printing and publishing	-	132	-	45	-	177
Supplies and stationary	1,444	-	-	1,255	-	2,699
Speakers	790	-	-	-	-	790
Conferences and training	1,834	-	-	-	-	1,834
Special events	10,533	19,823	-	-	1,695	32,051
Small equipment	1,821	-	-	4,100	-	5,921
Telephone and computer costs	9,976	-	-	2,105	-	12,081
Travel and refreshments	3,651	-	-	-	-	3,651
Ministry gifts	-	-	65,153	-	-	65,153
Charitable giving	-	-	4,531	-	-	4,531
Direct New Ground Gifts	-	-	10,000	-	-	10,000
Utilities	-	-	-	29,161	-	29,161
Premises hire	11,507	-	-	11,360	-	22,867
	105,982	75,007	79,684	191,113	1,695	453,481
Share of support costs (see note 7)	44,877	28,264	-	48,027	698	121,866
Share of governance costs (see note 7)	3,027	1,887	-	1,736	47	6,697
	153,886	105,158	79,684	240,876	2,440	582,044
Analysis by fund						
Unrestricted funds - general	153,886	98,803	36,753	90,914	2,440	382,796
Unrestricted funds - designated	-	-	-	72,936	-	72,936
Restricted funds	-	6,355	42,931	77,026	-	126,312
	153,886	105,158	79,684	240,876	2,440	582,044

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	31,682	-	31,682	55,932	-	55,932
Bank charges	2,928	-	2,928	2,902	-	2,902
Mortgage and bank loan interest	28,892	-	28,892	15,128	-	15,128
Insurance	12,563	-	12,563	10,078	-	10,078
Interest	-	-	-	353	-	353
Sundry expenses	659	-	659	577	-	577
Bad debt	1	-	1	-	-	-
Building maintenance	39,871	-	39,871	36,896	-	36,896
Audit fees	-	7,500	7,500	-	5,900	5,900
Accountancy	-	5,326	5,326	-	737	737
Legal and professional	-	-	-	-	60	60
	116,596	12,826	129,422	121,866	6,697	128,563
Analysed between						
Charitable activities	116,596	12,826	129,422	121,866	6,697	128,563

Governance costs includes payments to the auditors of £7,500 (2022- £5,900) for audit fees.

8 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist is employed as Head of Administration & Logistics. During the year ending 31st August 2023 she received salary payments and pension contributions totalling £17,493 (2022 - £26,643). Mrs Baptist's husband, Daniel Baptist, is also employed as Lead Pastor. During the year ending 31st August 2023 he received salary payments and pension contributions totalling £48,298 (2022 - £45,205).

Mrs Pauline Trathen-Harris was employed as Finance Manager/Administrator and during the year ending 31 August 2023 received salary payments and pension contributions totalling £10,891 (2022 - £15,460).

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2023 she received salary payments and pension contributions totalling £14,396 (2022 - £11,888).

No trustee received any expenses.

9 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
22	19

9 Employees **(Continued)**

Employment costs	**2023**	**2022**
	£	**£**
Wages and salaries	277,078	243,782
Social security costs	20,703	17,184
Other pension costs	7,200	6,615
	304,981	267,581

Key Management Personnel
The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were £118,127 (2022: £109,799).

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

11 Tangible fixed assets

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2022	3,197,681	265,212	70,361	83,084	33,612	3,649,950
Additions	-	1,632	9,882	1,742	-	13,256
At 31 August 2023	3,197,681	266,844	80,243	84,826	33,612	3,663,206
Depreciation and impairment						
At 1 September 2022	204,907	183,379	69,436	59,567	30,677	547,966
Depreciation charged in the year	31,717	13,451	935	6,278	2,454	54,835
At 31 August 2023	236,624	196,830	70,371	65,845	33,131	602,801
Carrying amount						
At 31 August 2023	2,961,057	70,014	9,872	18,981	481	3,060,405
At 31 August 2022	2,992,774	81,832	925	23,518	2,935	3,101,984

12 Debtors

	2023	2022
Amounts falling due within one year:	**£**	**£**
Trade debtors	16,271	15,802
Other debtors	16,802	27,508
Prepayments and accrued income	4,707	10,833
	37,780	54,143

13 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	**£**
Bank loans	**15**	73,739	77,468
Other taxation and social security		12,949	18,765
Deferred income	**16**	3,750	-
Trade creditors		3,118	21,182
Other creditors		4,199	10,041
Accruals		27,106	10,010
		124,861	137,466

14 Creditors: amounts falling due after more than one year

	Notes	2023	2022
		£	**£**
Bank loans	**15**	335,838	402,422

15 Loans and overdrafts

	2023	2022
	£	**£**
Bank loans	409,577	479,890
Payable within one year	73,739	77,468
Payable after one year	335,838	402,422

The terms of repayment for both the mortgage and loan are monthly instalments starting one month from the date the funds were borrowed, and the mortgage and bank loan are secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 5). Interest is payable at the Bank of England base rate plus 1.75%.

16 Deferred income

	2023	2022
	£	£
Arising from deferred rental income	3,750	-

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	3,750	-
Movements in the year:		
Deferred income at 1 September 2022	-	-
Resources deferred in the year	3,750	-
Deferred income at 31 August 2023	3,750	-

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£
Building	2,260,900	-	(77,025)	2,183,875	2,650	(82,540)	(2,103,985)	-
Changing Places	27,813	-	-	27,813	-	-	(27,813)	-
Jubilee Initiatives Fund	12,039	29,526	(48,686)	(7,122)	9,275	(16,602)	14,449	-
Mid-Sussex District Council	2,620	-	-	2,620	-	-	(2,620)	-
Papua New Guinea Appeal	31	-	-	31	-	-	-	31
Christians Against Poverty (CAP)	-	20,330	(600)	19,730	12,696	(7,704)	-	24,722
	2,303,403	49,856	(126,311)	2,226,947	24,621	(106,846)	(2,119,969)	24,753

The Building Fund relates to monies donated specifically to support the purchase or improvement of the Jubilee Community Centre, all income in relation to the building has been spent so the balance of the funds have been transferred to the unrestricted designated fund. The unrestricted designated fund is used for running costs and related staff costs as well as mortgage repayments.

The Changing Places Fund - The Changing Places Consortium launched its campaign in 2006 on behalf of the over 1/4 of a million people who cannot use standard accessible toilets. This includes people with profound and multiple learning disabilities, motor neurone disease, multiple sclerosis, cerebral palsy, as well as older people. Jubilee Community Church (East Grinstead) started a campaign to raise grants and donations to provide a Changing Places Toilet within its facilities. This new facility was opened in October 2017.

The Jubilee Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Christians Against Poverty Fund relates to the adoption of the local CAP Debt Centre in July 2022, which aims to provide crisis and preventative support for those in financial need. All funds received and spent are restricted.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 1 September 2022	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£
Building	261,681	210,358	(75,506)	396,533	2,131,798	2,528,331
Jubilee Fund	1,250	-	-	1,250	(1,250)	-
	262,931	210,358	(75,506)	397,783	2,130,548	2,528,331

The purposes of the fund balances are explained within the movement on restricted funds note.

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2023 are represented by:								
Tangible assets	532,074	2,528,331	-	3,060,405	27,378	446,696	2,627,910	3,101,984
Current assets/(liabilities)	138,070	-	24,753	162,823	228,644	-	1,459	230,103
Long term liabilities	(335,838)	-	-	(335,838)	48,913	(48,913)	(402,422)	(402,422)
	334,306	2,528,331	24,753	2,887,390	304,935	397,783	2,226,947	2,929,665

20 Capital commitments

	2023	2022
	£	£
At 31 August 2023 the charity had capital commitments as follows:		
Authorised and contracted for	2,665	-

Prior to 31 August 2023, Jubilee Community Church entered into a contract for Audio visual upgrades. During the year ended 31 August 2023 the church paid a deposit for the equipment of £8,924. The above commitment represents the balance of the total contract sum.

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surpus for the year	(42,275)	66,149
Adjustments for:		
Depreciation and impairment of tangible fixed assets	54,835	50,916
Movements in working capital:		
Decrease in debtors	16,363	1,787
(Decrease)/increase in creditors	(12,626)	19,139
Increase in deferred income	3,750	-
Cash generated from operations	20,047	137,991

23 Analysis of changes in net (debt)/funds

	At 1 September 2022	Cash flows	At 31 August 2023
	£	£	£
Cash at bank and in hand	313,426	(63,522)	249,904
Loans falling due within one year	(77,468)	3,729	(73,739)
Loans falling due after more than one year	(402,422)	66,584	(335,838)
	(166,464)	6,791	(159,673)

JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales - Charity number 1153068

Accounts

Charity registration number 1153068

JUBILEE COMMUNITY CHURCH (EG) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

Jubilee Community Church

JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M E Harvey H Baptist N Down M J Berry C M Payne P F Trathen-Harris
Charity number	1153068
Principal address	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT
Bankers	Lloyds TSB Bank Limited Commerical Banking Division 25 Gresham Street London EC2V 7HN
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and 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 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

Achievements and performance

Activities

Attendance and membership at Jubilee Community Church during the last 12 months have continued to be strong. We see in excess of 400 people (of whom 300 are adults) regularly participating in church activities and contributing to the life of the church. Alongside Christian discipleship and training, we actively encourage involvement in one of the many teams across the church and are pleased to see around 48% of our adult membership engaged in this way.

One aim is to reach out to families within the community with whom we would otherwise have no contact. To that end we have continued to run weekly parent and baby group with other family events to supplement our Sunday work. We also continue our work amongst the town's youth, through Sunday and mid-week meetings, trips, summer camps and weekly open youth groups. We continue to see particular growth in events focused on the needs of our older members and those in the community. These activities are all enhanced by the availability of the centre facilities.

Our initiative, the Jubilee Hub, which was established in 2018 continues to flourish. The Jubilee Hub is aimed specifically at those who struggle to connect with community. The Hub provides a fantastic opportunity for friendship building and support, especially for those adults with additional needs. We have also worked hard at our inclusion policy across the church.

We continue to encourage volunteering in broader community activities through our 'Jubilee Initiatives' which includes Fegans who is now part of Spurgeons, and Foodbank.
We also devote resources to the spread of the Christian gospel overseas, primarily working with church partners in other nations to assist with further church planting, the development of leaders and compassionate works amongst the poor.

As at the end of the current financial year, the Jubilee Community Centre will have been open for over ten years and continues to fulfil the vision for which it was developed. We see around 2,000 people using the centre on a weekly basis.

Staffing & Volunteers

The charity employs 19 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

Financial review

The charity received total income of £648,193 during the year ended 31 August 2022. This compares to £558,141 during the previous year.

Income included £56,079 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £137,656 from the Jubilee Community Centre. Grants received this year included £410 government grants for support during the coronavirus pandemic. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £582,044, £267,581 (46%) related to staff costs, £79,084 (13%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 41% covered training and conference costs, building maintenance and other church administrative costs.

The charity made a surplus of £66,149 in the year, compared to a surplus of £100,272 in the previous year.

Net current assets at 31st August 2022 were £230,103 (2021: £260,324).

Reserves brought forward from 2021 totalled £2,863,516. These increased to £2,929,665 by 31st August 2022 of which the majority was restricted Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £2,226,947 and Unrestricted funds totalling £702,718, of which £304,935 are General funds and £397,783 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the six months' operating expenses as required under the Trustees' risk management policy. At 31st August 2022, the General funds represented 6 months unrestricted operating expenses.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.

We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M E Harvey
H Baptist
I M Watt (Resigned 28 November 2022)
N Down
M J Berry
C M Payne
P F Trathen-Harris

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees undergo a period of induction to brief them on their legal obligations under charity law, the charity's objectives and activities and the charity's recent financial performance. During the induction they meet other trustees, key employees and church leaders.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy that comprises:

- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

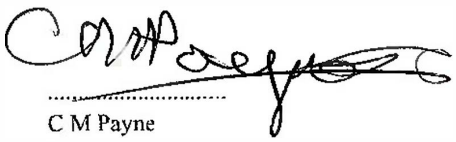
The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

The trustees report was approved by the Board of Trustees.



M J Berry
Trustee

Date: 22.05.23



C M Payne
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 operation.

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

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2022 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

1. Revenue recognition - this was tested substantively for rental and lease income, we performed proof in total testing over grant income
2. Management override of controls - we reviewed management accounts and large journals to discover any evidence of management override

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

23/05/2023
Date

is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and grants	3	379,598	-	49,856	429,454	400,568
Charitable activities	4	-	156,403	-	156,403	109,930
Other trading activities	5	-	53,955	-	53,955	47,241
Other income	6	8,381	-	-	8,381	402
Total income		387,979	210,358	49,856	648,193	558,141
Expenditure on:						
Charitable activities	7	382,796	72,936	126,312	582,044	457,869
Net incoming/(outgoing) resources before transfers		5,183	137,422	(76,456)	66,149	100,272
Net incoming/(outgoing) resources before transfers		5,183	137,422	(76,456)	66,149	100,272
Gross transfers between funds		2,570	(2,570)	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		7,753	134,852	(76,456)	66,149	100,272
Fund balances at 1 September 2021		297,182	262,931	2,303,403	2,863,516	2,763,244
Fund balances at 31 August 2022		304,935	397,783	2,226,947	2,929,665	2,863,516

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:					
Donations and grants	3	391,309	-	9,259	400,568
Charitable activities	4	-	109,930	-	109,930
Other trading activities	5	-	25,907	21,334	47,241
Other income	6	402	-	-	402
Total income		391,711	135,837	30,593	558,141
Expenditure on:					
Charitable activities	7	310,116	84,830	62,923	457,869
Net incoming/(outgoing) resources before transfers		81,595	51,007	(32,330)	100,272
Gross transfers between funds		1,500	(68,499)	66,999	-
Net income/(expenditure) for the year/ Net movement in funds		83,095	(17,492)	34,669	100,272
Fund balances at 1 September 2020		214,087	280,423	2,268,734	2,763,244
Fund balances at 31 August 2021		297,182	262,931	2,303,403	2,863,516

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		3,101,984		3,083,087
Current assets					
Debtors	13	54,143		55,930	
Cash at bank and in hand		313,426		321,301	
		367,569		377,231	
Creditors: amounts falling due within one year	14	(137,466)		(116,907)	
Net current assets			230,103		260,324
Total assets less current liabilities			3,332,087		3,343,411
Creditors: amounts falling due after more than one year	15		(402,422)		(479,895)
Net assets			2,929,665		2,863,516
Income funds					
Restricted funds	17		2,226,947		2,303,403
Unrestricted funds					
Designated funds	18	397,783		262,931	
General unrestricted funds		304,935		297,182	
			702,718		560,113
			2,929,665		2,863,516

The financial statements were approved by the Trustees on 22.05.23

M J Berry
Trustee

C M Payne
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		137,991		147,046
Investing activities					
Purchase of tangible fixed assets		(69,813)		(61,518)	
Net cash used in investing activities			(69,813)		(61,518)
Financing activities					
Repayment of bank loans		(76,053)		(68,499)	
Net cash used in financing activities			(76,053)		(68,499)
Net (decrease)/increase in cash and cash equivalents			(7,875)		17,029
Cash and cash equivalents at beginning of year			321,301		304,272
Cash and cash equivalents at end of year			313,426		321,301

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose. The primary restricted fund held by the CIO is the Building Fund which is used as follows:

- To make improvements to the land and buildings at Jubilee Community Centre;
- To repay loans (and associated interest) used to finance the Jubilee Community Centre;
- To make repairs and other refurbishments required to make the Jubilee Community Centre fit for use by the church;

but not for the following:

- Routine maintenance arising from use of the Jubilee Community Centre
- Utilities.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies **(Continued)**

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.

Income from leases and short-term room hire is recognised over the period of the lease/hire.

Gift Aid is recognised as income in the same period as the donations to which it relates.

Other trading activities include things such as sales from the café, drinks sold at reception, income from the hub etc.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure.
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings.

Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.

The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.

All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.

Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 **Accounting policies** **(Continued)**

1.9 Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. This includes loans on commercial terms as described below. In addition, **cash at bank and in hand** is initially recorded and subsequently measured at face value, **trade debtors and trade creditors** are initially recorded at the transaction value, and subsequently measured at transaction value less payments on account, and in the case of trade debtors less any provision for impairment.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Employee benefits

Employee benefits are recognised in the period to which they relate.

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

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

1.13 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

1.14 Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

1.15 Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.

In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings are discussed below.

The trustees do not consider that there are any key assumptions concerning the future, or any other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Donations and grants

	Unrestricted funds general 2022	**Restricted funds 2022**	**Total 2022**	Unrestricted funds general 2021	Restricted funds 2021	Total 2021
	£	**£**	**£**	£	£	£
Regular donations and legacies	379,188	49,856	429,044	389,475	9,259	398,734
Grants	410	-	410	1,834	-	1,834
	379,598	49,856	429,454	391,309	9,259	400,568

4 Charitable activities

	Charitable Activities Income 2022	**Charitable Activities Income 2021**
	£	**£**
Income from charitable activities	156,403	109,930

5 Other trading activities

	Unrestricted funds designated 2022	Unrestricted funds designated 2021	Restricted funds 2021	Total 2021
	£	£	£	£
Other trading activities	53,955	25,907	21,334	47,241

6 Other income

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Other income	7,730	25
Investment income	651	377
	8,381	402

7 Charitable activities

	Church Ministry	Youth Projects	Gifts	Building	Jubilee Community Church Cafe	Total 2022	Total 2021
	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£
Staff costs	64,426	55,052	-	92,171	-	211,649	179,434
Depreciation and impairment	-	-	-	50,916	-	50,916	49,038
Photocopy, printing and publishing	-	132	-	45	-	177	3,210
Supplies and stationary	1,444	-	-	1,255	-	2,699	2,526
Speakers	790	-	-	-	-	790	450
Conferences and training	1,834	-	-	-	-	1,834	1,226
Special events	10,533	19,823	-	-	1,695	32,051	4,169
Small equipment	1,821	-	-	4,100	-	5,921	1,441
Telephone and computer costs	9,976	-	-	2,105	-	12,081	11,056
Travel and refreshments	3,651	-	-	-	-	3,651	792
Ministry gifts	-	-	65,153	-	-	65,153	25,318
Charitable giving	-	-	4,531	-	-	4,531	12,798
Direct New Ground Gifts	-	-	10,000	-	-	10,000	6,800
Utilities	-	-	-	29,161	-	29,161	33,879
Premises hire	11,507	-	-	11,360	-	22,867	-
	105,982	75,007	79,684	191,113	1,695	453,481	332,137
Share of support costs (see note 8)	44,877	28,264	-	48,027	698	121,866	110,639
Share of governance costs (see note 8)	3,027	1,887	-	1,736	47	6,697	15,093
	153,886	105,158	79,684	240,876	2,440	582,044	457,869

Analysis by fund

7 Charitable activities **(Continued)**

Unrestricted funds - general	153,886	98,803	36,753	90,914	2,440	382,796	310,116
Unrestricted funds - designated	-	-	-	72,936	-	72,936	84,830
Restricted funds	-	6,355	42,931	77,026	-	126,312	62,923
	153,886	105,158	79,684	240,876	2,440	582,044	457,869

7 **Charitable activities** **(Continued)**

For the year ended 31 August 2021

	Church Ministry	Youth Projects	Gifts	Building	Total 2021
	£	£	£	£	£
Staff costs	55,862	48,278	-	75,294	179,434
Depreciation and impairment	-	-	-	49,038	49,038
Photocopy, printing and publishing	3,025	15	-	170	3,210
Supplies and stationary	1,718	794	-	14	2,526
Speakers	450	-	-	-	450
Conferences and training	1,226	-	-	-	1,226
Special events	2,710	1,459	-	-	4,169
Small equipment	80	675	-	686	1,441
Telephone and computer costs	10,229	86	-	741	11,056
Travel and refreshments	495	297	-	-	792
Ministry gifts	-	-	25,318	-	25,318
Charitable giving	-	-	12,798	-	12,798
Direct New Ground Gifts	-	-	6,800	-	6,800
Utilities	-	-	-	33,879	33,879
	75,795	51,604	44,916	159,822	332,137
Share of support costs (see note 8)	9,119	1,906	-	99,614	110,639
Share of governance costs (see note 8)	13,246	347	-	1,500	15,093
	98,160	53,857	44,916	260,936	457,869
Analysis by fund					
Unrestricted funds - general	98,160	53,857	44,916	113,183	310,116
Unrestricted funds - designated	-	-	-	84,830	84,830
Restricted funds	-	-	-	62,923	62,923
	98,160	53,857	44,916	260,936	457,869

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	55,932	-	55,932	47,043	-	47,043
Bank charges	2,902	-	2,902	2,350	-	2,350
Mortgage and bank loan interest	15,128	-	15,128	11,095	-	11,095
Insurance	10,078	-	10,078	8,766	-	8,766
Interest	353	-	353	-	-	-
Sundry expenses	577	-	577	1,311	-	1,311
Bad debt	-	-	-	500	-	500
Building maintenance	36,896	-	36,896	39,574	-	39,574
Audit fees	-	5,900	5,900	-	7,000	7,000
Accountancy	-	737	737	-	4,138	4,138
Legal and professional	-	60	60	-	3,955	3,955
	121,866	6,697	128,563	110,639	15,093	125,732
Analysed between						
Charitable activities	121,866	6,697	128,563	110,639	15,093	125,732

Governance costs includes payments to the auditors of £5,900 (2021- £7,000) for audit fees.

9 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist is employed as Head of Administration & Logistics. During the year ending 31st August 2022 she received salary payments and pension contributions totalling £26,643 (2021 - £13,419). Mrs Baptist's husband, Daniel Baptist, is also employed as Lead Pastor. During the year ending 31st August 2022 he received salary payments and pension contributions totalling £45,205 (2021 - £42,522).

Mrs Pauline Trathen-Harris is employed as Finance Manager/Administrator and during the year ending 31 August 2022 received salary payments and pension contributions totalling £15,460 (2021 - £14,867).

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2022 she received salary payments and pension contributions totalling £11,888 (2021 - £23,591).

No trustee received any expenses.

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
19	15

10 Employees **(Continued)**

Employment costs	2022	2021
	£	£
Wages and salaries	243,782	209,124
Social security costs	17,184	11,498
Other pension costs	6,615	5,855
	267,581	226,477

Key Management Personnel
The trustees consider three members of staff to be key management personnel. The total employment benefits of key management personnel were £109,799 (2021: £92,379).

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 **Tangible fixed assets**

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2021	3,188,203	229,839	70,361	59,567	32,167	3,580,137
Additions	9,478	35,372	-	23,518	1,445	69,813
At 31 August 2022	3,197,681	265,211	70,361	83,085	33,612	3,649,950
Depreciation and impairment						
At 1 September 2021	174,511	168,689	67,404	58,222	28,223	497,049
Depreciation charged in the year	30,396	14,690	2,032	1,345	2,454	50,917
At 31 August 2022	204,907	183,379	69,436	59,567	30,677	547,966
Carrying amount						
At 31 August 2022	2,992,774	81,832	925	23,518	2,935	3,101,984
At 31 August 2021	3,013,692	61,150	2,957	1,344	3,944	3,083,087

13 Debtors

	2022	2021
Amounts falling due within one year:	**£**	**£**
Trade debtors	15,802	28,245
Other debtors	27,508	24,723
Prepayments and accrued income	10,833	2,962
	54,143	55,930

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	16	77,468	76,048
Other taxation and social security		18,765	15,656
Trade creditors		21,182	7,582
Other creditors		10,041	4,000
Accruals and deferred income		10,010	13,621
		137,466	116,907

15 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	16	402,422	479,895

16 Loans and overdrafts

	2022 £	2021 £
Bank loans	479,890	555,943
Payable within one year	77,468	76,048
Payable after one year	402,422	479,895

The terms of repayment for both the mortgage and loan are monthly instalments starting one month from the date the funds were borrowed, and the mortgage and bank loan are secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 5). Interest is payable at the Bank of England base rate plus 1.75%.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£	£	£	£	£
Building	2,221,263	13,500	(42,362)	68,499	2,260,900	-	(77,025)	2,183,875
Changing Places	31,989	-	(4,176)	-	27,813	-	-	27,813
Jubilee Fund	11,831	-	-	-	11,831	-	-	11,831
Coronavirus JRS	-	15,114	(15,114)	-	-	-	-	-
Other	3,651	1,979	(1,271)	(1,500)	2,859	29,526	(28,957)	3,428
Christians Against Poverty (CAP)	-	-	-	-	-	20,330	(20,330)	-
	2,268,734	30,593	(62,923)	66,999	2,303,403	49,856	(126,312)	2,226,947

The Building Fund relates to monies donated specifically to support the purchase or improvement of the Jubilee Community Centre (restricted) or raised through rental or lease of the centre to third party hirers (unrestricted). Capital improvements and mortgage repayments are charged to the restricted fund. The unrestricted designated fund is used for running costs and related staff costs as well as mortgage repayments.

The Changing Places Fund - The Changing Places Consortium launched its campaign in 2006 on behalf of the over 1/4 of a million people who cannot use standard accessible toilets. This includes people with profound and multiple learning disabilities, motor neurone disease, multiple sclerosis, cerebral palsy, as well as older people. Jubilee Community Church (East Grinstead) started a campaign to raise grants and donations to provide a Changing Places Toilet within its facilities. This new facility was opened in October 2017.

The Jubilee Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Coronavirus JRS fund relates to monies received from the government to help pay staff during the Covid-19 pandemic. This government scheme ended on 30 September 2021.

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£	£	£	£	£
Building	279,172	135,838	(84,830)	(68,499)	261,681	210,358	(75,506)	396,533
Jubilee Fund	1,250	-	-	-	1,250	-	-	1,250
	280,422	135,838	(84,830)	(68,499)	262,931	210,358	(75,506)	397,783

The purposes of the fund balances are explained within the movement on restricted funds note.

19 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:								
Tangible assets	27,378	446,696	2,627,910	3,101,984	8,245	237,719	2,837,123	3,083,087
Current assets/(liabilities)	228,644	-	1,459	230,103	314,149	-	(53,825)	260,324
Long term liabilities	48,913	(48,913)	(402,422)	(402,422)	(25,212)	25,212	(479,895)	(479,895)
	304,935	397,783	2,226,947	2,929,665	297,182	262,931	2,303,403	2,863,516

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

21 Cash generated from operations

	2022	2021
	£	£
Surplus for the year	66,149	100,272
Adjustments for:		
Depreciation and impairment of tangible fixed assets	50,916	49,038
Movements in working capital:		
Decrease/(increase) in debtors	1,787	(1,881)
Increase/(decrease) in creditors	19,139	(383)
Cash generated from operations	137,991	147,046

22 Analysis of changes in net (debt)/funds

	At 1 September 2021	Cash flows	At 31 August 2022
	£	£	£
Cash at bank and in hand	321,301	(7,875)	313,426
Loans falling due within one year	(76,048)	(1,420)	(77,468)
Loans falling due after more than one year	(479,895)	77,473	(402,422)
	(234,642)	68,178	(166,464)

JUBILEE COMMUNITY CHURCH (EAST GRINSTEAD)

England & Wales - Charity number 1153068

Accounts

JUBILEE COMMUNITY CHURCH (EG) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

JUBILEE COMMUNITY CHURCH (EG) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M E Harvey	
	H Baptist	(Appointed 28 June 2021)
	I M Watt	(Appointed 12 October 2020)
	N Down	
	M J Berry	
	C M Payne	
	P F Trathen-Harris	
Company number	1153068	
Registered office	Jubilee Community Centre Charlwoods Road East Grinstead West Sussex RH19 2HL	
Auditor	Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
Bankers	Lloyds TSB Bank Limited Commercial Banking Division 25 Gresham Street London EC2V 7HN	
Solicitors	ASB Law Innovis House. 108 High Street Crawley West Sussex RH10 1AS	

JUBILEE COMMUNITY CHURCH (EG) CIO

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JUBILEE COMMUNITY CHURCH (EG) CIO

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and 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 2019).

Objectives and activities

When approving the charity's objectives the trustees are aware of the Charity Commission's guidance on public benefit in The Advancement of Religion for the Public Benefit and have had regard to it in their administration of the charity.

The trustees believe that by further advancement of the Christian faith and by supporting chosen Christian or charitable institutions or work, the charity can provide a benefit to the public by:

- providing facilities for public worship and religious and secular education for both its members and the community;
- promoting the Christian faith in the UK and overseas, through services and other activities by its members, to the benefit of individuals and society as a whole; and
- providing relief for the poor and needy and help and comfort for the sick and aged.

The Charity's Primary Objects are:

To further the advancement of the Christian faith in the United Kingdom and overseas by

- Promoting religious or secular education to advance the Christian faith;
- Providing support to the community through the relief of the poor and needy, and the help and comfort of the sick and aged;
- Encouraging overseas activity designed to spread the Christian faith;
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or other leisure time, occupation of individuals in EG and the surrounding area who have need of such facilities by reason of their youth, age, infirmity or disability financial hardship or social circumstances with the object of improving their conditions of life;
- Furthering such charitable purposes for the benefit of the inhabitants of EG and the surrounding area and also the UK and globally as the trustees or members see fit from time to time.

Principal Activities

- The management of all activities relating to the day to day operation of Jubilee Community Church, East Grinstead through both paid staff and volunteers
- The donation of funds to related Christian bodies and individuals both in the local community and in other nations to further the objects of the charity

Donations by the charity are made at the discretion of the elders in consultation with the trustees. These donations are usually based on relationship / affiliation rather than being made to unrelated third parties.

The charity is dependent upon a number of factors outside its control, which may adversely affect the achievement of its objectives:

- Contributions to the charity are all made on a voluntary basis. The CIO recovers tax through the gift aid scheme wherever possible. Total level of donations and the ability to recover tax may change over time.
- Income is also derived from room hire and leases, which is clearly dependent upon local demand for such facilities.
- Our overseas activities and youth ministry are in turn dependent upon sufficient funding being received by the charity, and would need to be prioritised if income was restricted.

Achievements and performance

Activities

Attendance and membership at Jubilee Community Church during the last 12 months have continued to be strong. We see in excess of 400 people (of whom 300 are adults) regularly participating in church activities and contributing to the life of the church. Alongside Christian discipleship and training, we actively encourage involvement in one of the many teams across the church and are pleased to see around 55% of our adult membership engaged in this way.

Our aim is to reach out to families within the community with whom we would otherwise have no contact. To that end we have continued to run half term kids' clubs and other family events to supplement our Sunday work. We also continue our work amongst the town's youth, through Sunday and mid-week meetings, trips, summer camps and weekly open youth groups. We continue to see particular growth in events focussed on the needs of our older members and contacts. These activities are all enhanced by the availability of the centre facilities. Our initiative, the Jubilee Hub, which was established in 2018 continues to flourish. The Jubilee Hub is aimed specifically at those who struggle to connect with community. The Hub provides a fantastic opportunity for friendship building and support, especially for those adults with additional needs. We have also worked hard at our inclusion policy and to this end have appointed a part time inclusion officer.

We continue to encourage volunteering in broader community activities through our 'Jubilee Initiative' which includes Fegans, Foodbank, Home for Good and prison visiting. We also devote significant resources to the spread of the Christian gospel overseas, primarily working with church partners in other nations to assist with further church planting, the development of leaders and compassionate works amongst the poor.

As at the end of the current the financial year, the Jubilee Community Centre will have been open for over ten years, and continues to fulfil the vision for which it was developed. We now see around 3,000 people using the centre on a weekly basis.

Staffing & Volunteers

The charity employs 11 staff, including three of the church's senior leadership team, one 0-18s co-ordinators, a centre manager, caretaker, finance manager, two church administrators and two part time receptionists to assist with the running of the community centre.

The church is also heavily dependent on volunteers who freely give their time to enable many of the charitable activities and church ministries to take place. However, we remain delighted at the large number of individuals who do support the charity in this manner.

Financial review

The charity received total income of £558,141 during the year ended 31 August 2021. This compares to £613,664 during the previous year.

Income included £63,015 tax refunded on giving under the Gift Aid Scheme and lease and rental income of £145,515 from the Jubilee Community Centre. Grants received this year included £1,834 government grants for support during the coronavirus pandemic. The vast majority of the remaining income was received from members of Jubilee Community Church on a voluntary basis.

Of the total revenue expenditure of £457,869, £226,477 (49%) related to staff costs, £44,916 (10%) was granted to individuals or organisations external to Jubilee Community Church in pursuit of the objects of the charity, and the remaining 41% covered training and conference costs, building maintenance and other church administrative costs.

The charity made a surplus of £100,272 in the year, compared to a surplus of £111,659 in the previous year.

Net current assets at 31st August 2021 were £260,324 (2020: £248,576).

Reserves brought forward from 2020 totalled £2,763,244. These increased to £2,863,516 by 31st August 2021 of which the majority was restricted Building Funds tied up in the Jubilee Community Centre.

The reserves are divided between Restricted funds totalling £2,303,403 and Unrestricted funds totalling £560,113, of which £297,182 are General funds and £262,931 are Designated funds (primarily the Building Designated Fund), which is used for the maintenance and general running costs of the building throughout the year. The General Fund balance is managed to ensure that the charity holds the three months' operating expenses as required under the Trustees' risk management policy. At 31st August 2021, the General funds represented over 11 months' unrestricted operating expenses. The Trustees are aware that reserves are high this year but they are anticipating a number of projects which will require more staff going forward so it is expected that expenditure will increase. The Trustees have also agreed to support a new café, which is to be used by the local community. There is expected to be a substantial amount invested in set up costs, which the Charity will incur.

Plans for future periods

Our core objective remains to focus on activities that enable the spread of the Christian gospel through local church communities, both in the UK and overseas. We hope to see our membership and attendance grow further during the course of the next 12 months, with our focus on reaching all ages.
The Covid-19 pandemic had compelled us to move our events, courses and services on-line. Using various cloud based video conferencing services as well as a variety of social media platforms and we continue to connect with a wide range of people.
Now that Covid-19 regulations are relaxed we will once again be hosting regional conferences, and continuing to fully participate in initiatives associated with the New Ground group of churches to which we are affiliated, as well as working with other local Christian churches.
We will also continue to invest in the Jubilee Community Centre, in order to maximise the benefit to the local community, maximise our income and accelerate our debt repayment if income permits.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M E Harvey	
H Baptist	(Appointed 28 June 2021)
I M Watt	(Appointed 12 October 2020)
N Down	
M J Berry	
C M Payne	
P F Trathen-Harris	

The charity was registered on 25 July 2013 and is governed by its constitution dated 25th July 2013 and amended on 5th January 2014.

The governing document provides for a minimum of three trustees, who must be members of Jubilee Community Church, East Grinstead, to administer and manage the charity constituted as a charitable incorporated organisation (CIO).

At every annual general meeting of the members of the CIO, subsequent to the first AGM, one-third of the charity trustees shall retire from office. They can then be reappointed or new trustees appointed.

The body of trustees works very closely with the senior leadership of Jubilee Community Church. Whilst upholding their legal responsibilities, the trustees look to the church leadership team for overall vision and direction.

Jubilee Community Church is affiliated to the 'New Ground' family of churches and the senior leadership of the church looks to certain other leaders in this wider community for personal and spiritual insight, as well as taking advice on governance structures and issues.

The trustees operate a child protection and vulnerable persons' policy and perform routine risk assessments for all church activities. Health and safety consideration is given to staff and the public environments in which the church operates.

New trustees undergo a period of induction to brief them on their legal obligations under charity law, the charity's objectives and activities and the charity's recent financial performance. During the induction they meet other trustees, key employees and church leaders.

Statement of trustees responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

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 operation.

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

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have a risk management strategy that comprises:

- an annual review of the risks that the CIO might face;
- the establishment of systems & procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the CIO should those risks materialise.

A key element in the management of financial risk is the setting of a reserves policy and its regular review by the trustees. As a consequence of the purchase of the church building, the CIO has entered into a commercial loan agreement to fund the purchase and the trustees will not hold extensive cash reserves in current and deposit accounts that might otherwise offset borrowing. The CIO will, however, retain sufficient funds to cover three months' operating expenses.

The trustees have responded promptly to the current COVID-19 situation, by initially increasing the number of trustees meetings from one a month to two a month, and creating sub groups within the trustees team to bring recommendations to the trustees meetings on matters such as staffing issues from the HR sub group, and grants or loan options available to us from a finance sub group.

Action was taken promptly to furlough four members of our regular staff team and four members of our casual staff.

The finance team have arranged a six month capital repayment holiday on our outstanding loans, and other options have been discussed at length with trustees such as options for delaying payments where the option has been offered.

The trustees have taken the approach to preserve cash where possible and considered sensible to do so, whilst also balancing the church's aims and objectives to be generous where appropriate and provide for the poor.

Budgets have been reviewed in light of the current situation and the significant reduction of our income from the building, and also the anticipated knock-on effect for our church finances and the finances of our members and community which we wish to be able to support going forward.

The trustees report was approved by the Board of Trustees.

Mr M J Berry
Trustee

C M Payne

Date: 27 June 2022.....

JUBILEE COMMUNITY CHURCH (EG) CIO

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF JUBILEE COMMUNITY CHURCH (EG) CIO

Opinion

We have audited the financial statements of Jubilee Community Church (East Grinstead) the charitable incorporated organisation for the year ended 31 August 2021 which comprise of the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

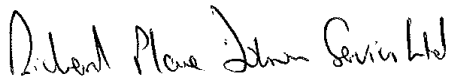
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

27 June 2022
Date

is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	**3**	391,309	-	9,259	400,568	479,343
Charitable activities	**4**	-	109,930	-	109,930	87,004
Other trading activities	**5**	-	25,907	21,334	47,241	47,231
Other income	**6**	402	-	-	402	86
Total income		391,711	135,837	30,593	558,141	613,664
Expenditure on:						
Charitable activities	**7**	310,116	84,830	62,923	457,869	502,005
Net incoming/(outgoing) resources before transfers		81,595	51,007	(32,330)	100,272	111,659
Net incoming/(outgoing) resources before transfers		81,595	51,007	(32,330)	100,272	111,659
Gross transfers between funds		1,500	(68,499)	66,999	-	-
Net income for the year/ Net movement in funds		83,095	(17,492)	34,669	100,272	111,659
Fund balances at 1 September 2020		214,087	280,423	2,268,734	2,763,244	2,651,585
Fund balances at 31 August 2021		297,182	262,931	2,303,403	2,863,516	2,763,244

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:					
Donations and legacies	**3**	450,113	-	29,230	479,343
Charitable activities	**4**	-	87,004	-	87,004
Other trading activities	**5**	11,807	35,424	-	47,231
Other income	**6**	86	-	-	86
Total income		462,006	122,428	29,230	613,664
Expenditure on:					
Charitable activities	**7**	380,579	64,108	57,318	502,005
Net incoming/(outgoing) resources before transfers		81,427	58,320	(28,088)	111,659
Gross transfers between funds		-	(47,675)	47,675	-
Net income for the year/ Net movement in funds		81,427	10,645	19,587	111,659
Fund balances at 1 September 2019		87,184	315,254	2,249,147	2,651,585
Fund balances at 31 August 2020		168,611	325,899	2,268,734	2,763,244

JUBILEE COMMUNITY CHURCH (EG) CIO

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	**11**		3,083,087		3,070,607
Current assets					
Debtors	**12**	55,930		54,049	
Cash at bank and in hand		321,301		304,272	
		377,231		358,321	
Creditors: amounts falling due within one year	**14**	(116,907)		(109,745)	
Net current assets			260,324		248,576
Total assets less current liabilities			3,343,411		3,319,183
Creditors: amounts falling due after more than one year	**15**		(479,895)		(555,939)
Net assets			2,863,516		2,763,244
Income funds					
Restricted funds	**16**		2,303,403		2,268,734
Unrestricted funds					
Designated funds	**17**	262,931		280,422	
General unrestricted funds		297,182		214,088	
			560,113		494,510
			2,863,516		2,763,244

The financial statements were approved by the Trustees on 27 June 2022

Mr M J Barry
Trustee

C M Payne
Trustee

JUBILEE COMMUNITY CHURCH (EG) CIO

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**21**		147,046		178,760
Investing activities					
Purchase of tangible fixed assets		(61,518)		-	
Net cash used in investing activities			(61,518)		-
Financing activities					
Repayment of borrowings		-		(6,000)	
Repayment of bank loans		(68,499)		(47,676)	
Net cash used in financing activities			(68,499)		(53,676)
Net increase in cash and cash equivalents			17,029		125,084
Cash and cash equivalents at beginning of year			304,272		179,188
Cash and cash equivalents at end of year			321,301		304,272

1 Accounting policies

Charity information

Jubilee Community Church (East Grinstead) is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales (number 1153068), principal address as set out on page 2. The charity constitutes a public benefit entity as defined by FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation (CIO) association constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention in accordance with applicable UK accounting standards and follow the recommendations in Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS102) effective 1st January 2019.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

1.2 Going concern

The trustees do not consider that there are any key assumptions concerning the future, or any other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.
In line with Charity Commission guidance, (The implications of COVID 19 control measures and charity financial reporting), as reported elsewhere, the trustees have implemented procedures to manage the church's financial health and consider the church to remain a going concern. In conclusion and in good faith, they do not consider that there are any key assumptions concerning the future, or any other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1.3 Charitable funds

Unrestricted funds arise from offerings, donations and other income generated for the objects of the charity without further specified purpose and available as general funds.

Restricted funds are to be used for the specific purposes as laid down by the donor and may not be used for any other purpose. The primary restricted fund held by the CIO is the Building Fund which is used as follows:

- To make improvements to the land and buildings at Jubilee Community Centre;
- To repay loans (and associated interest) used to finance the Jubilee Community Centre;
- To make repairs and other refurbishments required to make the Jubilee Community Centre fit for use by the church;

but not for the following:

- Routine maintenance arising from use of the Jubilee Community Centre
- Utilities.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

1 Accounting policies

1.4 Income

Voluntary income received by way of donations, legacies and other gifts is included in full in the Statement of Financial Activities when received. Voluntary income received by way of grants is included in the Statement of Financial Activities when there is evidence of entitlement to the grant, receipt is probable, and its amount can be measured reliably.
Income from leases and short-term room hire is recognised over the period of the lease/hire.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

Support and governance costs, which include staff costs and legal and statutory costs incurred in running the Charity, are allocated to each charitable activity based on time spent on each activity. No support or governance costs are allocated to Ministry gifts.

1.6 Tangible fixed assets

Freehold land and buildings are recognised at historic cost in the accounts. Cost includes the purchase price and related expenditure, together with the cost of the initial redevelopment of and subsequent improvements to the land and buildings. Land is not depreciated. Buildings are depreciated, in order that the difference between their cost and estimated residual value is charged to the SOFA evenly over the estimated useful life of 40 years.
The residual value is estimated to be the current open market value, which is less than the historic cost. In the trustees' judgement, the historic cost fairly represents the value of the land and buildings as a church and a community centre, whereas the market value represents the value of the land and buildings when they are no longer useful for this purpose.
All other assets with an acquisition cost exceeding £500 are capitalised at their original cost.
Donated assets are included in fixed assets at valuation at the date received, where the valuation exceeds £500. There were no additions for this year.

Depreciation is provided on equipment and furniture only at rates to write off the cost of each asset over its estimated useful life using the rates set out below.

Freehold land and buildings	40 years
Building fixtures	10.0% p.a.
Music equipment	12.5% p.a.
Fixtures and fittings	25.0% p.a.
Computers	33.3% p.a.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

1.9 Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. This includes loans on commercial terms as described below. In addition, cash at bank and in hand is initially recorded and subsequently measured at face value, trade debtors and trade creditors are initially recorded at the transaction value, and subsequently measured at transaction value less payments on account, and in the case of trade debtors less any provision for impairment.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Employee benefits

Employee benefits are recognised in the period to which they relate.

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

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

1.13 VAT

VAT is partially recoverable on building costs including the development and running of the Jubilee Community Centre. The recoverable VAT is calculated on a building usage basis as income generated from the leasing and rental of the building is vatable. The irrecoverable VAT is included within management and administration expenses in the Statement of Financial Activities.

Gifts and donations payable

Gifts and donations are payable to other charities and good causes with which the charity is affiliated. The amount donated is at the discretion of the Church Elders and is recorded in the Statement of Financial Activities when paid.

Beneficial loans

From time to time, the charity makes loans at below-market interest rates. These loans are made in order to further the charity's objectives rather than to make a financial return. Similarly, the charity sometimes receives loans at below-market interest rates. These loans are made in order to further the lender's charitable purposes rather than to make a financial return. Therefore all of these loans are valued at the amount paid or received by the charity, less any repayments, plus interest (if any) accrued on the loan, and further adjusted downwards if necessary for any impairment.

Loans on commercial terms are recorded in the balance sheet at the amount originally borrowed. Interest payable on such loans is charged to the SOFA based on the period to which it relates.

Gift aid

Gift Aid is recognised as income in the same period as the donations to which it relates.

2 Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates and assumptions by the trustees. It also requires trustees to exercise their judgement in the process of applying the accounting policies.
In the judgement of the trustees, the freehold land and buildings are held primarily for operational use by the charity. At present not all of the property has been developed to the charity's requirements, and the undeveloped section is leased to a 3rd party. However, this is a short term measure pending the availability of funding for redevelopment, and this section of the property does not constitute an investment property.

The trustees' estimates of the useful life and residual value of the freehold land and buildings are discussed below.

The trustees do not consider that there are any key assumptions concerning the future, or any other key sources of estimation uncertainty, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Donations and grants

	Unrestricted funds general 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Regular donations and legacies	389,475	9,259	398,734	436,493	10,191	446,684
Grants	1,834	-	1,834	13,620	19,039	32,659
	391,309	9,259	400,568	450,113	29,230	479,343

4 Charitable activities

	Charitable Activities Income 2021 £	**Charitable Activities Income 2020 £**
Income from charitable activities	109,930	87,004

5 Other trading activities

	Unrestricted funds designated 2021 £	**Restricted funds 2021 £**	**Total 2021 £**	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
Other trading activities	25,907	21,334	47,241	11,807	35,424	47,231

6 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Other income	25	-
Investment income	377	86
	402	86

7 Charitable activities

	Church Ministry 2021 £	Youth Projects 2021 £	Gifts 2021 £	Building 2021 £	Total 2021 £	Total 2020 £
Staff costs	55,862	48,278	-	75,294	179,434	183,502
Depreciation and impairment	-	-	-	49,038	49,038	45,477
Photocopy, printing and publishing	3,025	15	-	170	3,210	7,747
Supplies and stationary	1,718	794	-	14	2,526	5,583
Speakers	450	-	-	-	450	610
Conferences and training	1,226	-	-	-	1,226	10,219
Special events	2,710	1,459	-	-	4,169	4,662
Small equipment	80	675	-	686	1,441	932
Telephone and computer costs	10,229	86	-	741	11,056	8,259
Travel and refreshments	495	297	-	-	792	7,402
Ministry gifts	-	-	25,318	-	25,318	5,611
Charitable giving	-	-	12,798	-	12,798	38,276
Direct New Ground Gifts	-	-	6,800	-	6,800	6,800
Utilities	-	-	-	33,879	33,879	34,307
Premises hire	-	-	-	-	-	1,353
	75,795	51,604	44,916	159,822	332,137	360,740
Share of support costs (see note 8)	9,119	1,906	-	99,614	110,639	125,992
Share of governance costs (see note 8)	13,246	347	-	1,500	15,093	15,273
	98,160	53,857	44,916	260,936	457,869	502,005
Analysis by fund						
Unrestricted funds - general	98,160	53,857	44,916	113,183	310,116	380,579
Unrestricted funds - designated	-	-	-	84,830	84,830	64,108
Restricted funds	-	-	-	62,923	62,923	57,318
	98,160	53,857	44,916	260,936	457,869	502,005

7 Charitable activities

For the year ended 31 August 2020

	Church Ministry	Youth Projects	Gifts	Building	Total 2020
	£	£	£	£	£
Staff costs	56,627	52,678	-	74,197	183,502
Depreciation and impairment	-	-	-	45,477	45,477
Photocopy, printing and publishing	7,439	272	-	36	7,747
Supplies and stationary	4,714	493	-	376	5,583
Speakers	610	-	-	-	610
Conferences and training	8,778	1,441	-	-	10,219
Special events	3,382	1,280	-	-	4,662
Small equipment	350	350	-	232	932
Telephone and computer costs	7,912	187	-	160	8,259
Travel and refreshments	5,961	1,392	-	49	7,402
Ministry gifts	-	-	5,611	-	5,611
Charitable giving	-	-	38,276	-	38,276
Direct New Ground Gifts	-	-	6,800	-	6,800
Utilities	-	-	-	34,307	34,307
Premises hire	1,109	244	-	-	1,353
	96,882	58,337	50,687	154,834	360,740
Share of support costs (see note 8)	25,703	11,011	-	89,278	125,992
Share of governance costs (see note 8)	4,585	1,718	-	8,970	15,273
	127,170	71,066	50,687	253,082	502,005
Analysis by fund					
Unrestricted funds - general	127,170	71,066	50,687	131,656	380,579
Unrestricted funds - designated	-	-	-	64,108	64,108
Restricted funds	-	-	-	57,318	57,318
	127,170	71,066	50,687	253,082	502,005

8 Support costs

	Support costs	**Governance costs**	**2021**	Support costs	Governance costs	2020
	£	**£**	**£**	£	£	£
Staff costs	47,043	-	47,043	49,087	-	49,087
Bank charges	2,350	-	2,350	2,299	-	2,299
Mortgage and bank loan interest	11,095	-	11,095	14,040	-	14,040
Insurance	8,766	-	8,766	10,000	-	10,000
Sundry expenses	1,311	-	1,311	7,226	-	7,226
Bad debt	500	-	500	(2,148)	-	(2,148)
Building maintenance	39,574	-	39,574	43,476	-	43,476
Telephone	-	-	-	1,205	-	1,205
Conference	-	-	-	260	-	260
Photocopying	-	-	-	547	-	547
Audit fees	-	7,000	7,000	-	7,000	7,000
Accountancy	-	4,138	4,138	-	3,332	3,332
Legal and professional	-	3,955	3,955	-	4,941	4,941
	110,639	15,093	125,732	125,992	15,273	141,265
Analysed between						
Charitable activities	110,639	15,093	125,732	125,992	15,273	141,265

Governance costs includes payments to the auditors of £7,080 (2020- £7,080) for audit fees.

9 Trustees

No trustee received any remuneration for their duties as a trustee or for any other services provided to the CIO other than:

Mrs Hannah Baptist is employed as Head of Administration & Logistics. During the year ending 31st August 2021 she received salary payments and pension contributions totalling £13,419 (2020 – £19,915). Mrs Baptist's husband, Daniel Baptist, is also employed as Lead Pastor. During the year ending 31st August 2021 he received salary payments and pension contributions totalling £42,522 (2020 – £37,713).

Mrs Pauline Trathen-Harris is employed as Finance Manager/Administrator and during the year ending 31 August 2021 received salary payments and pension contributions totalling £14,867 (2020 - £21,983).

Mr Mark Berry is employed as Head of Administration & Logistics. During the year ending 31 August 2021 he received salary payments and pension contributions totalling £18,019.

Mr Nathan Down's wife, Natalie Down, is employed as Pastoral and Communications Administrator. During the year ending 31 August 2021 she received salary payments and pension contributions totalling £23,591.
No trustee received any expenses.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	15	17

Employment costs	**2021** **£**	**2020** **£**
Wages and salaries	209,124	215,093
Social security costs	11,498	11,144
Other pension costs	5,855	6,352
	226,477	232,589

Key Management Personnel
The trustees consider three members of staff to be key management personnel. The total employment benefits of key management personnel were £92,379 (2020: £98,473).

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Freehold land and buildings	Building fixtures	Music equipment	Fixtures and fittings	Computers	Total
	£	£	£	£	£	£
Cost						
At 1 September 2020	3,140,307	222,133	70,361	60,310	26,251	3,519,362
Additions	47,896	7,706	-	-	5,916	61,518
Disposals	-	-	-	(743)	-	(743)
At 31 August 2021	3,188,203	229,839	70,361	59,567	32,167	3,580,137
Depreciation and impairment						
At 1 September 2020	143,244	156,312	65,331	57,617	26,251	448,755
Depreciation charged in the year	31,267	12,377	2,073	1,349	1,972	49,038
Eliminated in respect of disposals	-	-	-	(743)	-	(743)
At 31 August 2021	174,511	168,689	67,404	58,223	28,223	497,050
Carrying amount						
At 31 August 2021	3,013,692	61,150	2,957	1,344	3,944	3,083,087
At 31 August 2020	2,997,063	65,821	5,030	2,693	-	3,070,607

12 Debtors

	2021	2020
Amounts falling due within one year:	**£**	**£**
Trade debtors	28,245	5,328
Other debtors	24,723	34,113
Prepayments and accrued income	2,962	14,608
	55,930	54,049

13 Loans and overdrafts

	2021	2020
	£	**£**
Bank loans	555,943	624,442
Payable within one year	76,048	68,503
Payable after one year	479,895	555,939

The terms of repayment for both the mortgage and loan are monthly instalments starting one month from the date the funds were borrowed, and the mortgage and bank loan are secured on the land and buildings at Unit 1, Charlwoods Road, East Grinstead (see note 5). Interest is payable at the Bank of England base rate plus 1.75%.

14 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	**£**
Bank loans	**13**	76,048	68,503
Other taxation and social security		15,656	22,781
Trade creditors		7,582	5,013
Other creditors		4,000	4,000
Accruals and deferred income		13,621	9,448
		116,907	109,745

15 Creditors: amounts falling due after more than one year

	Notes	2021	2020
		£	**£**
Bank loans	**13**	479,895	555,939

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£	£
Building	2,200,976	2,000	(29,388)	47,675	2,221,263	13,500	(42,362)	68,499	2,260,900
Changing Places	36,165	-	(4,176)	-	31,989	-	(4,176)	-	27,813
Jubilee Fund	11,831	-	-	-	11,831	-	-	-	11,831
Coronavirus JRS	-	19,039	(19,039)	-	-	15,114	(15,114)	-	-
Other	-	8,100	(4,449)	-	3,651	1,979	(1,271)	(1,500)	2,859
Berlin	175	90	(265)	-	-	-	-	-	-
	2,249,147	29,229	(57,317)	47,675	2,268,734	30,593	(62,923)	66,999	2,303,403

The Building Fund relates to monies donated specifically to support the purchase or improvement of the Jubilee Community Centre (restricted) or raised through rental or lease of the centre to third party hirers (unrestricted). Capital improvements and mortgage repayments are charged to the restricted fund. The unrestricted designated fund is used for running costs and related staff costs as well as mortgage repayments. During the year MSDC awarded two grants valued at £14,834. The amount of £13,500 was to be spent on ensuring the centre was Covid-19 compliant (e.g., hand sanitiser stations, automatic doors, signage etc) with the remainder to be spent on maintenance.

The Jubilee Fund relates to a specific group of 3rd Party charities that we support on a regular basis. Transfers into this fund are made from the general fund or given specifically by members (in which case the funds are restricted).

The Changing Places Fund - The Changing Places Consortium launched its campaign in 2006 on behalf of the over 1/4 of a million people who cannot use standard accessible toilets. This includes people with profound and multiple learning disabilities, motor neurone disease, multiple sclerosis, cerebral palsy, as well as older people. Jubilee Community Church (East Grinstead) started a campaign to raise grants and donations to provide a Changing Places Toilet within its facilities. This new facility was opened in October 2017.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 1 September 2020**	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 August 2021**
	£	**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Building	314,004	122,428	(109,585)	(47,675)	279,172	135,838	(84,830)	(68,499)	261,681
Jubilee Fund	1,250	-	-	-	1,250	-	-	-	1,250
	315,254	122,428	(109,585)	(47,675)	280,422	135,838	(84,830)	(68,499)	262,931

The purposes of the fund balances are explained within the movement on restricted funds note.

18 Analysis of net assets between funds

	Unrestricted funds	**Designated funds**	**Restricted funds**	**Total**	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	**2021**	**2021**	**2021**	2020	2020	2020	2020
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 August 2021 are represented by:								
Tangible assets	8,245	237,719	2,837,123	3,083,087	198,040	-	2,872,567	3,070,607
Current assets/(liabilities)	314,149	-	(53,825)	260,324	16,048	280,422	(47,894)	248,576
Long term liabilities	(25,212)	25,212	(479,895)	(479,895)	-	-	(555,939)	(555,939)
	297,182	262,931	2,303,403	2,863,516	214,088	280,422	2,268,734	2,763,244

19 Events after the reporting date

Since the year end the Charity has set up a community interest company (CIC). 70% of the share capital in this CIC is owned by the Charity. The purpose of the CIC is to run a café for the East Grinstead Community. The Charity will be supporting the CIC in terms of set up and running costs until the café has established itself.

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

21 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	100,272	111,659
Adjustments for:		
Depreciation and impairment of tangible fixed assets	49,038	45,477
Movements in working capital:		
(Increase)/decrease in debtors	(1,881)	42,536
(Decrease) in creditors	(383)	(20,912)
Cash generated from operations	147,046	178,760

22 Analysis of changes in net (debt)/funds

	At 1 September 2020	Cash flows	At 31 August 2021
	£	£	£
Cash at bank and in hand	304,272	17,029	321,301
Loans falling due within one year	(68,503)	(7,545)	(76,048)
Loans falling due after more than one year	(555,939)	76,044	(479,895)
	(320,170)	85,528	(234,642)

23 Covid-19

At the reporting date COVID-19 caused widespread lockdown measures to be imposed in the UK and worldwide. It is not currently possible to estimate the impact this will have on the future financial results of the charity. The trustees have assessed the impact of COVID-19 on the results reported for the financial year ended 31 August 2021 and consider that all COVID-19 related costs and effects have been reflected in the accounts.