

CUCKFIELD BAPTIST CHURCH

England & Wales · Charity number 1163303

Details

Status Registered

Legal form CIO

Registered 2015-08-25

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

Contact

Address Cuckfield Baptist Church
Polestub Lane
Cuckfield
Haywards Heath
RH17 5GP

Phone 01444473531

Email office@cuckfieldbc.com

Website www.cuckfieldbaptistchurch.com

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO BAPTIST PRINCIPLES AND IN ACCORDANCE WITH THE BASIS OF FAITH AND SUCH OTHER CHARITABLE PURPOSES THAT ARE CONNECTED TO THE WORK OF THE CIO WHICH ARE EXCLUSIVELY CHARITABLE IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES.

Activities: To promote the worship of God and the preaching of the Gospel of the Lord Jesus Christ both locally and internationally.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£179,719	£162,308	-	-
2023-12-31	£195,304	£162,716	-	-
2022-12-31	£151,378	£141,825	-	-
2021-12-31	£104,761	£90,758	-	-
2020-12-31	£96,700	£85,886	-	-

Trustees

Name	Role	Appointed
CHARLES EDWARD VIVIAN SAYER JP, CTA		2015-08-25
Euan Hector Menzies		2025-10-22
Evan Timothy Giles		2017-02-08
JONATHAN NEIL BROOME		2015-08-25
Michael Wayne Martin		2025-10-22
Samuel Josiah Chittenden		2025-10-22
WILLIAM HEDLEY COCKRAM		2017-02-08
William Edward Cockram		2016-08-15

CUCKFIELD BAPTIST CHURCH

England & Wales - Charity number 1163303

Accounts

CUCKFIELD BAPTIST CHURCH

Report of the Trustees and Financial Statements

Year ended 31 December 2024



Knowing Jesus and making him known

Registered Charity Number 1163303

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Charity Information

Charity Number: 1163303

Principal Address: Polestub Lane
Cuckfield
West Sussex
RH17 5GP

Website: www.cuckfieldbaptistchurch.com

Trustees
J Broome
WE Cockram
WH Cockram
E Giles
C Sayer
A Symonds

Solicitors
Wellers
65 Leadenhall Street,
London
EC3a 2AD

Bankers:
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent
ME19 4TA

Accountants:
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Report of the Trustees

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 (Section 1A).

Objectives and Activities of the Charity

The objectives of the Charity, as given in its Constitution, are the advancement of the Christian faith according to Baptist principles, and in accordance with the Basis of Faith and such other connected charitable purposes. The Charity is a Bible-teaching, all-age, friendly church community based in Cuckfield, whose members seek to know Jesus and make him known in Mid-Sussex and beyond. Consideration was given to the Commissioners' guidance regarding public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity seeks to serve all who might get in contact if they need help and a welcome is extended to all who might wish to enquire further, be visited or attend any of the public meetings.

During 2024 a range of services and activities for all ages and backgrounds was arranged throughout each week that all could find both beneficial and spiritually fulfilling. These included

- presenting the person of Jesus and His claims to all who would hear
- coming together in public worship and prayer to God
- teaching and studying the Bible to promote personal faith in Jesus and understand its relevance for everyday living
- supporting members and others who are in need in a variety of ways
- assisting missionary endeavour and other outreach activity in Mid-Sussex, the UK and overseas

The Charity's premises at Polestub Lane were fully utilised once again, with public meetings for all ages together with access provided to various meetings online. There was also opportunity to celebrate and thank God at various milestones of life such as believer's baptisms, weddings and funerals.

The Charity's premises were also made available for use by other groups in the local community including activities for children, adult education classes, local schools, senior management team days, local choirs, village fair, other hobby clubs and family gatherings.

The Charity continues to flourish across all its charitable activities, with its Sunday morning congregations often attracting in excess of 100, with visitors regularly coming from the local area.

In addition to a small team of paid staff, the Charity, as in previous years, relied heavily on a number of volunteers drawn from the membership to undertake its activities in the local area.

Public Benefit

The trustees, having had regard to the guidance issued by the Charity Commission on public benefit, are satisfied that the Charity, in its objectives and activities, meets this public benefit requirement.

Financial Review

Review of the year

The income and expenditure of the Charity for the year ended 31 December 2024 and its financial position for the year then ended are detailed in the financial statements on pages 8 to 9.

Investments

The trustees have powers under the Constitution to invest the resources of the Charity in any way they deem fit to fulfil the objects of the Charity.

Reserves

The trustees have adopted a formal Reserves Policy. In summary this policy requires the Trustees to seek to hold reserves sufficient to cover:

1. Designated reserves - future expenses covering land and property, strategic to the Church's activities and income
2. Restricted reserves - Benevolent Fund and Missionary Fund
3. Specific reserves - reserves that may be needed from time to time to fund specific large expenditure or support a strategic gospel opportunity
4. General reserves - reserves held against day-to-day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 3-6 months of regular underlying expenditure for this purpose.

Unrestricted funds held on 31 December 2024 (excluding fixed assets) amounted to £195,025 (2023: £188,885). The Church's reserves are currently within the target range set by the Trustees in accordance with the reserves policy. Should the reserves be more than those necessary for the four categories above, consideration would be given to what other charitable activities may be appropriate in line with the objects of the charity.

Principal risks and related matters

The trustees are responsible for the management of the risks faced by the Charity. The trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis. Risks that are identified during review are monitored and controlled on an on-going basis. The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks.

Structure and Governance of the Charity

The Charity was registered on 25 August 2015 as a Charitable Incorporated Organisation and it assumed the activities, assets and liabilities of a former Cuckfield Baptist Church charity registered on 14 September 2009. That charity had recognised the formal constitution by Trust Deed dated 30 December 1905 of the assets and activities of Cuckfield Baptist Church which was first established in the mid 1700's.

The Charity is the sole beneficial owner of the land and premises that it holds and hence is responsible for maintaining such assets at its cost. The legal title of the land and premises is held by the Holding Trust which has its own board of trustees. The six trustees who served during the whole year are listed in the Charity information on page 3.

Statement of Trustees Responsibility

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Approved by order of the board of trustees on 4th March 2025 and signed on its behalf by:

J N Broome

.....

J Broome

Independent examiner's report to the trustees of Cuckfield Baptist Church on the financial statements for the year ended 31 December 2024

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



John Caladine FCCA CTA FCIE

20 March 2025

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex, BN21 1BF

Financial Statements

Statement of Financial Activities For the year ended 31 December 2024

	Unrestricted funds	Restricted funds	Total Funds	2023
Notes	£	£	£	£
Incoming resources				
Donations and legacies	152,359	7,737	160,096	179,547
Other trading activity	15,090	-	15,090	12,836
Investment income	4,533	-	4,533	2,921
	171,982	7,737	179,719	195,304
Resources expended				
Charitable activities				
Pastoral costs	64,702	-	64,702	48,521
Premises costs	35,589	-	35,589	52,764
Gifts and donations	13,385	7,577	20,962	19,945
Outreach activity costs	6,079	-	6,079	7,414
Support and governance costs	34,851	125	34,976	34,072
	154,606	7,702	162,308	162,716
Net incoming resources	17,376	35	17,411	32,588
Net movement in funds	17,376	35	17,411	32,588
Total funds brought forward	1,534,976	15,095	1,550,071	1,517,483
Total funds carried forward	1,552,352	15,130	1,567,482	1,550,071

There were no recognised gains and losses in the year other than those shown above. The prior year comparative figures include restricted income of £6,624 (Donations and legacies) and restricted expenditure of £4,100 (Gift and Donations) and £2,463 (Outreach activity costs). In the prior year there was also a transfer from unrestricted to restricted funds of £183.

All of the above results derived from continuing activities.

The notes on pages 10-13 form part of these financial statements.

Balance Sheet

As at 31 December 2024

	Notes	Unrestricted Funds £	Restricted funds £	Total funds £	2023 £
Fixed assets					
Tangible fixed assets	4	1,357,327	-	1,357,327	1,361,186
Currents assets					
Debtors	5	11,552	-	11,552	11,545
Cash at bank and in hand		187,732	15,130	202,862	181,321
		199,284	15,130	214,414	192,866
Current liabilities					
Creditors: Amounts due within one year	6	(4,259)	-	(4,259)	(3,981)
Net current assets		195,025	15,130	210,155	188,885
Total assets less current liabilities		1,552,352	15,130	1,567,482	1,550,071
Net assets		1,552,352	15,130	1,567,482	1,550,071
Funds					
Unrestricted funds	7			1,552,352	1,534,976
Restricted funds	7			15,130	15,095
				1,567,482	1,550,071

These financial statements were approved, and authorised for issue by the trustees on 4th March 2025 and signed on their behalf by:

J N Broome

J Broome
Trustee

Charity Number 1163303

Notes to the financial statements for the year ended 31 December 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Freehold property is held at cost. In the opinion of the trustees, it would be misleading to provide for depreciation of the land and buildings.

Depreciation is provided at the following annual rates to write off each asset capitalised over its estimated useful life.

Fixtures and fittings - 10% straight line on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued) for the year ended 31 December 2024

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The Charity makes defined contributions to employees' personal pension schemes. Contributions by the Charity are charged to the Statement of Financial Activities in the period in which they are made.

2. Support and governance costs

Support and governance costs include £780 paid to the independent examiner for the independent examination and £4,680 (2023: £4,770) for other accountancy services.

3. Staff numbers and costs

Staff numbers

The average number of employees for the year ended 31 December 2024 was 2 (2023: 2).

Staff costs

	2024	2023
	£	£
Wages and salaries	51,518	49,923
Pension contributions	3,388	3,417
	54,906	53,340

No employees received emoluments in excess of £60,000.

Notes to the financial statements (continued)

for the year ended 31 December 2024

4. Fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 January 2024	1,346,933	38,587	1,385,520
Additions	-	-	-
At 31 December 2024	<u>1,346,933</u>	<u>38,587</u>	<u>1,385,520</u>
Depreciation			
At 1 January 2024	-	24,334	24,334
Charge for the year	-	3,859	3,859
At 31 December 2024	<u>-</u>	<u>28,193</u>	<u>28,193</u>
Net book value			
At 31 December 2024	1,346,933	10,394	1,357,327
At 31 December 2023	1,346,933	14,253	1,361,186

5. Debtors

	2024	2023
	£	£
Prepayments and accrued income	4,551	4,198
Other debtors	7,001	7,347
	<u>11,552</u>	<u>11,545</u>

6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,812	2,434
Other creditors	1,447	1,547
	<u>4,259</u>	<u>3,981</u>

Notes to the financial statements (continued) for the year ended 31 December 2024

7. Movement in funds

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
Unrestricted Funds				
General fund	1,534,976	171,982	(154,606)	1,552,352
Restricted Funds				
Missionary fund	12,370	7,737	(7,702)	12,405
Benevolent fund	2,725	-	-	2,725
	15,095	7,737	(7,702)	15,130
Total funds	1,550,071	179,719	(162,308)	1,567,482

8. Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets	1,357,327	-	1,357,327	1,364,034
Current assets	199,284	15,130	214,414	192,866
Current liabilities	(4,259)	-	(4,259)	(3,981)
	1,552,352	15,130	1,567,482	1,552,919

9. Trustees and related party transactions

Trustee, WE Cockram (who is also key management personnel), received a salary and employer pension contributions for his role as Church Minister during the year amounting to £38,284 (2023: £37,268) as permitted by the church's governing document.

No other trustee received any remuneration, benefit or reimbursement of expenses for the year ended 31 December 2024 (2023: £Nil).

There were no other related party transactions in the year ended 31 December 2024 (2023: £Nil).

CUCKFIELD BAPTIST CHURCH

England & Wales - Charity number 1163303

Accounts

CUCKFIELD BAPTIST CHURCH

Report of the Trustees and Financial Statements

Year ended 31 December 2023



Knowing Jesus and making him known

Registered Charity Number 1163303

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Charity Information

Charity Number: 1163303

Principal Address: Polestub Lane
Cuckfield
West Sussex
RH17 5GP

Website: www.cuckfieldbaptistchurch.com

Trustees
J Broome
WE Cockram
WH Cockram
E Giles
P Holloway (resigned 20 April 2023)
M Pibworth (resigned 9 October 2023)
C Sayer
A Symonds

Solicitors
Wellers Law Group LLP
65 Leadenhall Street
London
EC3A 2AD

Bankers:
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent
ME19 4TA

Report of the Trustees

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102).

Objectives and Activities of the Charity

The objectives of the Charity, as given in its Constitution, are the advancement of the Christian faith according to Baptist principles, and in accordance with the Basis of Faith and such other connected charitable purposes. The Charity is a Bible-teaching, all-age, friendly church community based in Cuckfield, whose members seek to know Jesus and make him known in Mid-Sussex and beyond. Consideration was given to the Commissioners' guidance regarding public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity seeks to serve all who might get in contact if they need help and a welcome is extended to all who might wish to enquire further, be visited or attend any of the public meetings.

During 2023 a range of services and activities for all ages and backgrounds was arranged throughout each week that all could find both beneficial and spiritually fulfilling. These included:

- presenting the person of Jesus and His claims to all who would hear
- coming together in public worship and prayer to God
- teaching and studying the Bible to promote personal faith in Jesus and understand its relevance for everyday living
- supporting members and others who are in need in a variety of ways
- assisting missionary endeavour and other outreach activity in Mid-Sussex, the UK and overseas

The Charity's premises at Polestub Lane were fully utilised once again, with public meetings for all ages together with access provided to various meetings online. There was also opportunity to celebrate and thank God at various milestones of life such as believer's baptisms, weddings and funerals.

The Charity's premises were also made available for use by other groups in the local community including activities for children, adult education classes, local schools, senior management team days, local choirs, village fair, other hobby clubs and family gatherings.

The Charity experienced encouraging growth with its membership growing by 20% by the end of 2023 (following on from the previous year's growth of 18%). It's Sunday morning congregations often attracted in excess of 100 on occasions. These continue to be the highest figures for a considerable time with regular visitors coming.

In addition to a small team of paid staff, the Charity, as in previous years, relied heavily on a number of volunteers drawn from the membership to undertake its activities in the local area.

Public Benefit

The trustees, having had regard to the guidance issued by the Charity Commission on public benefit, are satisfied that the Charity, in its objectives and activities, meets this public benefit requirement.

Financial Review

Review of the year

The income and expenditure of the Charity for the year ended 31 December 2023 and its financial position for the year then ended are detailed in the financial statements on pages 8 to 9.

Investments

The trustees have powers under the Constitution to invest the resources of the Charity in any way they deem fit to fulfil the objects of the Charity.

Reserves

The trustees have adopted a formal Reserves Policy. In summary this policy requires the Trustees to seek to hold reserves sufficient to cover:

1. Designated reserves - future expenses covering land and property, strategic to the Church's activities and income
2. Restricted reserves - Benevolent Fund and Missionary Fund
3. Specific reserves - reserves that may be needed from time to time to fund specific large expenditure or support a strategic gospel opportunity
4. General reserves - reserves held against day-to-day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 3-6 months of regular underlying expenditure for this purpose.

Unrestricted funds held on 31 December 2023 (excluding fixed assets) amounted to £173,790 (2022: £142,189). The Church's reserves are currently within the target range set by the Trustees in accordance with the reserves policy. Should the reserves be more than those necessary for the four categories above, consideration would be given to what other charitable activities may be appropriate in line with the objects of the charity.

Principal risks and related matters

The trustees are responsible for the management of the risks faced by the Charity. The trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis. Risks that are identified during review are monitored and controlled on an on-going basis. The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks.

Structure and Governance of the Charity

The Charity was registered on 25 August 2015 as a Charitable Incorporated Organisation and it assumed the activities, assets and liabilities of a former Cuckfield Baptist Church charity registered on 14 September 2009. That charity had recognised the formal constitution by Trust Deed dated 30 December 1905 of the assets and activities of Cuckfield Baptist Church which was first established in the mid 1700's.

The Charity is the sole beneficial owner of the land and premises that it holds and hence is responsible for maintaining such assets at its cost. The legal title of the land and premises is held by the Holding Trust which has its own board of trustees. The trustees who served during the year are listed in the Charity information on page 3.

Statement of Trustees Responsibility

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Approved by order of the board of trustees on 26th March 2024 and signed on its behalf by:

.....
J Broome

Independent examiner's report to the trustees of Cuckfield Baptist Church on the financial statements for the year ended 31 December 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Caladine FCCA CTA FCIE

2024

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex, BN21 1BF

Financial Statements

Statement of Financial Activities For the year ended 31 December 2023

	Unrestricted funds	Restricted funds	Total Funds	2022
Notes	£	£	£	£
Incoming resources				
Donations and legacies	172,923	6,624	179,547	141,863
Other trading activity	12,836	-	12,836	10,990
Investment income	2,921	-	2,921	525
	188,680	6,624	195,304	153,378
Resources expended				
Charitable activities				
Pastoral costs	48,521	-	48,521	39,375
Premises costs	52,764	-	52,764	40,915
Gifts and donations	15,845	4,100	19,945	27,542
Outreach activity costs	4,951	2,463	7,414	1,441
Support and governance costs	34,072	-	34,072	32,552
	156,153	6,563	162,716	141,825
Net incoming resources	32,527	61	32,588	11,553
Transfers	(183)	183	-	-
Net movement in funds	32,344	244	32,588	11,553
Total funds brought forward	1,502,632	14,851	1,517,483	1,505,930
Total funds carried forward	1,534,976	15,095	1,550,071	1,517,483

There were no recognised gains and losses in the year other than those shown above. The prior year comparative figures include restricted income of £17,028 (Donations and legacies) and restricted expenditure of £17,722 (Gift and Donations). In the prior year there was also a transfer from unrestricted to restricted funds of £758.

All of the above results derived from continuing activities.

The notes on pages 10-13 form part of these financial statements.

Balance Sheet

As at 31 December 2023

	Notes	Unrestricted Funds £	Restricted funds £	Total funds £	2022 £
Fixed assets					
Tangible fixed assets	4	1,361,186	-	1,361,186	1,360,443
Currents assets					
Debtors	5	11,545	-	11,545	10,211
Cash at bank and in hand		166,226	15,095	181,321	152,653
		177,771	15,095	192,866	162,864
Current liabilities					
Creditors: Amounts due within one year	6	(3,981)	-	(3,981)	(5,824)
Net current assets		173,790	15,095	188,885	157,040
Total assets less current liabilities		1,534,976	15,095	1,550,071	1,517,483
Net assets		1,534,976	15,095	1,550,071	1,517,483
Funds					
Unrestricted funds	7			1,534,976	1,502,632
Restricted funds	7			15,095	14,851
				1,550,071	1,517,483

These financial statements were approved, and authorised for issue by the trustees on 26th March 2024 and signed on their behalf by:

J Broome
Trustee

Charity Number 1163303

Notes to the financial statements for the year ended 31 December 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Freehold property is held at cost. In the opinion of the trustees, it would be misleading to provide for depreciation of the land and buildings.

Depreciation is provided at the following annual rates to write off each asset capitalised over its estimated useful life.

Fixtures and fittings - 10% straight line on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Notes to the financial statements (continued) for the year ended 31 December 2023

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The Charity makes defined contributions to employees' personal pension schemes. Contributions by the Charity are charged to the Statement of Financial Activities in the period in which they are made.

2. Support and governance costs

Support and governance costs include £720 paid to the independent examiner for the independent examination and £4,770 (2022: £4,320) for other accountancy services.

3. Staff numbers and costs

Staff numbers

The average number of employees for the year ended 31 December 2023 was 2 (2022: 2).

Staff costs

	2023	2022
	£	£
Wages and salaries	49,923	43,334
Pension contributions	3,417	2,903
	53,340	46,237

No employees received emoluments in excess of £60,000.

Notes to the financial statements (continued) for the year ended 31 December 2023

4. Fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 January 2023	1,346,933	33,930	1,380,863
Additions	-	4,657	4,657
At 31 December 2023	<u>1,346,933</u>	<u>38,587</u>	<u>1,385,520</u>
Depreciation			
At 1 January 2023	-	20,420	20,420
Charge for the year	-	3,914	3,914
At 31 December 2023	<u>-</u>	<u>24,334</u>	<u>24,334</u>
Net book value			
At 31 December 2023	1,346,933	14,253	1,361,186
At 31 December 2022	1,346,933	13,510	1,360,443

5. Debtors

	2023	2022
	£	£
Trade debtors	-	635
Prepayments and accrued income	4,198	4,224
Other debtors	7,347	5,352
	<u>11,545</u>	<u>10,211</u>

6. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,434	3,827
Other creditors	1,547	1,997
	<u>3,981</u>	<u>5,824</u>

Notes to the financial statements (continued) for the year ended 31 December 2023

7. Movement in funds

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
Unrestricted Funds					
General fund	1,502,632	188,680	(156,153)	(183)	1,534,976
Restricted Funds					
Camp 814	-	2,280	(2,463)	183	-
Missionary fund	12,351	3,844	(3,825)	-	12,370
Benevolent fund	2,500	500	(275)	-	2,725
	14,851	6,624	(6,563)	183	15,095
Total funds	1,517,483	195,304	(162,716)	-	1,550,071

8. Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	1,361,186	-	1,361,186	1,360,443
Current assets	177,771	15,095	192,866	162,864
Current liabilities	(3,981)	-	(3,981)	(5,824)
	1,534,976	15,095	1,550,071	1,517,483

9. Trustees and related party transactions

Trustee, WE Cockram (who is also key management personnel), received a salary and employer pension contributions for his role as Church Minister during the year amounting to £37,268 (2022: £32,568) as permitted by the church's governing document.

No other trustee received any remuneration, benefit or reimbursement of expenses for the year ended 31 December 2023 (2022: £Nil).

There were no other related party transactions in the year ended 31 December 2023 (2022: £Nil).

CUCKFIELD BAPTIST CHURCH

England & Wales - Charity number 1163303

Accounts

CUCKFIELD BAPTIST CHURCH

Report of the Trustees and Financial Statements

Year ended 31 December 2022



Knowing Jesus and making him known

Registered Charity Number 1163303

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Charity Information

Charity Number: 1163303

Principal Address: Polestub Lane
Cuckfield
West Sussex
RH17 5GP

Website: www.cuckfieldbaptistchurch.com

Trustees
J Broome
WE Cockram
WH Cockram
E Giles
P Holloway
M Pibworth
C Sayer
A Symonds

Solicitors
Lawson Lewis Blakers
11 Hyde Gardens
Eastbourne
East Sussex
BN21 4PP

Bankers:
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent
ME19 4TA

Report of the Trustees

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 (Section 1A).

Objectives and Activities of the Charity

The objectives of the Charity, as given in its Constitution, are the advancement of the Christian faith according to Baptist principles, and in accordance with the Basis of Faith and such other connected charitable purposes. The Charity is a Bible-teaching, all-age, friendly church community based in Cuckfield, whose members seek to know Jesus and make him known in Mid-Sussex and beyond. Consideration was given to the Commissioners' guidance regarding public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity seeks to serve all who might get in contact if they need help and a welcome is extended to all who might wish to enquire further, be visited or attend any of the public meetings.

During 2022 a range of services and activities for all ages and backgrounds was arranged throughout each week that all could find both beneficial and spiritually fulfilling. These included

- presenting the person of Jesus and His claims to all who would hear
- coming together in public worship and prayer to God
- teaching and studying the Bible to promote personal faith in Jesus and understand its relevance for everyday living
- supporting members and others who are in need in a variety of ways
- assisting missionary endeavour and other outreach activity in Mid-Sussex, the UK and overseas

The Charity was pleased to resume its full range of activities in the local community following the Covid 19 pandemic passing. The Charity's premises at Polestub Lane were fully utilised once again, with public meetings for all ages together with access provided to various meetings online. There was also opportunity to celebrate and thank God at various milestones of life such as believer's baptisms, weddings and funerals.

The Charity's premises were also made available for use by other groups in the local community including activities for children, adult education classes, local schools, senior management team days, local choirs and other hobby clubs and family gatherings.

The Charity experienced encouraging growth after the 2020/2021 pandemic with its membership growing by 18%. It's Sunday morning congregations often attracted between 85-100 local people and at the end of the year in excess of 100 on occasions. These were the highest figures for a considerable time with regular visitors coming.

In addition to a small team of paid staff, the Charity, as in previous years, relied heavily on a number of volunteers drawn from the membership to undertake its activities in the local area.

Public Benefit

The trustees, having had regard to the guidance issued by the Charity Commission on public benefit, are satisfied that the Charity, in its objectives and activities, meets this public benefit requirement.

Financial Review

Review of the year

The income and expenditure of the Charity for the year ended 31 December 2022 and its financial position for the year then ended are detailed in the financial statements on pages 8 to 9.

Investments

The trustees have powers under the Constitution to invest the resources of the Charity in any way they deem fit to fulfil the objects of the Charity.

Reserves

The trustees have adopted a formal Reserves Policy. In summary this policy requires the Trustees to seek to hold reserves sufficient to cover:

1. Designated reserves - future expenses covering land and property, strategic to the Church's activities and income
2. Restricted reserves - Benevolent Fund and Missionary Fund
3. Specific reserves - reserves that may be needed from time to time to fund specific large expenditure or support a strategic gospel opportunity
4. General reserves - reserves held against day-to-day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 3-6 months of regular underlying expenditure for this purpose.

Unrestricted funds held on 31 December 2022 (excluding fixed assets) amounted to £142,189 (2021: £127,251). The Church's reserves are currently within the target range set by the Trustees in accordance with the reserves policy. Should the reserves be more than those necessary for the four categories above, consideration would be given to what other charitable activities may be appropriate in line with the objects of the charity.

Principal risks and related matters

The trustees are responsible for the management of the risks faced by the Charity. The trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis. Risks that are identified during review are monitored and controlled on an on-going basis. The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks.

Structure and Governance of the Charity

The Charity was registered on 25 August 2015 as a Charitable Incorporated Organisation and it assumed the activities, assets and liabilities of a former Cuckfield Baptist Church charity registered on 14 September 2009. That charity had recognised the formal constitution by Trust Deed dated 30 December 1905 of the assets and activities of Cuckfield Baptist Church which was first established in the mid 1700's.

The Charity is the sole beneficial owner of the land and premises that it holds and hence is responsible for maintaining such assets at its cost. The legal title of the land and premises is held by the Holding Trust which has its own board of trustees. The eight trustees who served during the year are listed in the Charity information on page 3.

Statement of Trustees Responsibility

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Approved by order of the board of trustees on 7th March 2023 and signed on its behalf by:

.....
J Broome

Independent examiner's report to the trustees of Cuckfield Baptist Church on the financial statements for the year ended 31 December 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for England and Wales under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Caladine FCCA CTA FCIE

2023

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Financial Statements

Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total Funds £	2021 £
Incoming resources					
Donations and legacies		124,835	17,028	141,863	108,761
Other trading activity		10,990	-	10,990	6,597
Investment income		525	-	525	12
		<u>136,350</u>	<u>17,028</u>	<u>153,378</u>	<u>115,370</u>
Resources expended					
Charitable activities					
Pastoral costs		39,375	-	39,375	39,099
Premises costs		40,915	-	40,915	23,667
Gifts and donations		9,820	17,722	27,542	20,300
Outreach activity costs		1,441	-	1,441	2,055
Support and governance costs		32,552	-	32,552	26,715
		<u>124,103</u>	<u>17,722</u>	<u>141,825</u>	<u>111,836</u>
Net incoming resources		<u>12,247</u>	<u>(694)</u>	<u>11,553</u>	<u>3,534</u>
Transfers	7	(758)	758	-	-
Net movement in funds		<u>11,489</u>	<u>64</u>	<u>11,553</u>	<u>3,534</u>
Total funds brought forward		<u>1,491,143</u>	<u>14,787</u>	<u>1,505,930</u>	<u>1,502,396</u>
Total funds carried forward		<u>1,502,632</u>	<u>14,851</u>	<u>1,517,483</u>	<u>1,505,930</u>

There were no recognised gains and losses in the year other than those shown above.

The prior year comparative figures include restricted income of £2,000 (Donations and legacies) and restricted expenditure of £21,078 (£20,300 - Gift and Donations, £778 - Outreach activity costs). In the prior year there was also a transfer from unrestricted to restricted funds of £17,078.

All of the above results derived from continuing activities.

The notes on pages 10-13 form part of these financial statements.

Balance Sheet

As at 31 December 2022

	Notes	Unrestricted Funds £	Restricted funds £	Total funds £	2021 £
Fixed assets					
Tangible fixed assets	4	1,360,443	-	1,360,443	1,363,892
Currents assets					
Debtors	5	10,211	-	10,211	9,497
Cash at bank and in hand		137,802	14,851	152,653	139,006
		148,013	14,851	162,864	148,503
Current liabilities					
Creditors: Amounts due within one year	6	(5,824)	-	(5,824)	(6,465)
Net current assets		142,189	14,851	157,040	142,038
Total assets less current liabilities		1,502,632	14,851	1,517,483	1,505,930
Net assets		1,502,632	14,851	1,517,483	1,505,930
Funds					
Unrestricted funds	7			1,502,632	1,491,143
Restricted funds	7			14,851	14,787
				1,517,483	1,505,930

These financial statements were approved, and authorised for issue by the trustees on 7th March 2023 and signed on their behalf by:

J Broome
Trustee

Charity Number 1163303

Notes to the financial statements for the year ended 31 December 2022

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Freehold property is held at cost. In the opinion of the trustees, it would be misleading to provide for depreciation of the land and buildings.

Depreciation is provided at the following annual rates to write off each asset capitalised over its estimated useful life.

Fixtures and fittings - 10% straight line on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the financial statements (continued) for the year ended 31 December 2022

Pension costs and other post-retirement benefits

The Charity makes defined contributions to employees' personal pension schemes. Contributions by the Charity are charged to the Statement of Financial Activities in the period in which they are made.

2. Support and governance costs

Support and governance costs include £600 paid to the independent examiner for the independent examination and £4,320 (2021: £4,380) for other accountancy services.

3. Staff numbers and costs

Staff numbers

The average number of employees for the year ended 31 December 2022 was 2 (2021: 2).

Staff costs

	2022	2021
	£	£
Wages and salaries	43,334	38,217
Pension contributions	2,903	2,514
	46,237	40,731

No employees received emoluments in excess of £60,000.

**Notes to the financial statements (continued)
for the year ended 31 December 2022**

4. Fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 January and 31 December 2022	1,346,933	33,930	1,380,863
Depreciation			
At 1 January 2022	-	16,971	16,971
Charge for the year	-	3,449	3,449
At 31 December 2022	-	20,420	20,420
Net book value			
At 31 December 2022	1,346,933	13,510	1,360,443
At 31 December 2021	1,346,933	16,959	1,363,892

5. Debtors

	2022	2021
	£	£
Prepayments and accrued income	4,224	3,376
Other debtors	5,987	6,121
	10,211	9,497

6. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	3,827	2,040
Other creditors	1,997	4,425
	5,824	6,465

Notes to the financial statements (continued) for the year ended 31 December 2022

7. Movement in funds

	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
Unrestricted Funds					
General fund	1,491,143	136,350	(124,103)	(758)	1,502,632
Restricted Funds					
Missionary fund	12,287	16,503	(16,439)	-	12,351
Benevolent fund	2,500	525	(1,283)	758	2,500
	14,787	17,028	(17,722)	758	14,851
Total funds	1,505,930	153,378	(141,825)	-	1,517,483

The transfer from the General fund was to cover the deficit on the Benevolent fund for the year.

8. Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets	1,360,443	-	1,360,443	1,363,892
Current assets	148,013	14,851	162,864	148,503
Current liabilities	(5,824)	-	(5,824)	(6,465)
	1,502,632	14,851	1,517,483	1,505,930

9. Trustees and related party transactions

Trustee, Will Cockram (who is also key management personnel), received a salary and employer pension contributions for his role as Church Minister during the year amounting to £32,568 (2021: £27,593) as permitted by the church's governing document.

No other trustee received any remuneration, benefit or reimbursement of expenses for the year ended 31 December 2022 (2021: £Nil).

There were no other related party transactions in the year ended 31 December 2022 (2021: £Nil).

CUCKFIELD BAPTIST CHURCH

England & Wales - Charity number 1163303

Accounts

CUCKFIELD BAPTIST CHURCH

Report of the Trustees and Financial Statements

Year ended 31 December 2021



Knowing Jesus and making him known

Registered Charity Number 1163303

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Charity Information

Charity Number: 1163303

Principal Address: Polestub Lane
Cuckfield
West Sussex
RH17 5GP

Website: www.cuckfieldbaptistchurch.com

Trustees
J Broome
WE Cockram
WH Cockram
E Giles
P Holloway
M Pibworth
C Sayer
A Symonds

Solicitors
Lawson Lewis Blakers
11 Hyde Gardens
Eastbourne
East Sussex
BN21 4PP

Bankers:
CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent
ME19 4TA

Report of the Trustees

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 (Section 1A).

Objectives and Activities of the Charity

The objectives of the Charity, as given in its Constitution, are the advancement of the Christian faith according to Baptist principles, and in accordance with the Basis of Faith and such other connected charitable purposes. The Charity is a Bible-teaching, all-age, friendly church community based in Cuckfield, whose members seek to know Jesus and make him known in Mid-Sussex and beyond. Consideration was given to the Commissioners' guidance regarding public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity seeks to serve all who might get in contact if they need help and a welcome is extended to all who might wish to enquire further, be visited or attend any of the public meetings.

During 2021 a range of services and activities for all ages and backgrounds was arranged throughout each week that all could find both beneficial and spiritually fulfilling. These included

- presenting the person of Jesus and His claims to all who would hear
- coming together in public worship and prayer to God
- teaching and studying the Bible to promote personal faith in Jesus and understand its relevance for everyday living
- supporting members and others who are in need in a variety of ways.
- assisting missionary endeavour and other outreach activity in Mid-Sussex, the UK and overseas

For much of the year, face to face activities were disrupted due to the coronavirus pandemic (Covid-19) and the Charity was careful to adhere to all government guidelines and regulations concerning gathering together in person. Whilst the Charity's premises at Polestub Lane were utilised where possible, some public meetings for all ages were conducted online or by video conference. There was also opportunity, where it was physically possible, to celebrate and thank God at various milestones of life such as believer's baptisms, weddings and funerals.

The Polestub Lane premises were also made available, subject to Covid-19 rules, for use by other groups in the local community including activities for children, adult education classes, local schools, senior management team days, a local choir and other hobby clubs and family gatherings.

In addition to a small team of paid staff, the Charity, as in previous years, relied heavily on a number of volunteers drawn from the membership to undertake its activities in the local area.

The trustees, having had regard to the guidance issued by the Charity Commission on public benefit, are satisfied that the Charity, in its objectives and activities, meets this public benefit requirement.

Financial Review

Review of the year

The income and expenditure of the Charity for the year ended 31 December 2021 and its financial position for the year then ended are detailed in the financial statements on pages 8 to 9.

Investments

The trustees have powers under the Constitution to invest the resources of the Charity in any way they deem fit to fulfil the objects of the Charity.

Reserves

The trustees have adopted a formal Reserves Policy. In summary this policy requires the Trustees to seek to hold reserves sufficient to cover:

1. Designated reserves - Future expenses covering land and property, strategic to the Church's activities and income
2. Restricted reserves - Benevolent Fund and Missionary Fund
3. Specific reserves – reserves that may be needed from time to time to fund specific large expenditure or support a strategic gospel opportunity
4. General reserves – reserves held against day-to-day operational risks, in particular to provide a period of 12-18 months for the Trustees to seek to replace a material loss of income before a significant rationalisation plan would need to be implemented. General reserves would normally be expected to cover around 3-6 months of regular underlying expenditure for this purpose.

The Church's reserves are currently within the target range set by the Trustees in accordance with the reserves policy. Should the reserves be more than those necessary for the four categories above, consideration would be given to what other charitable activities may be appropriate in line with the objects of the charity.

Principal risks and related matters

The trustees are responsible for the management of the risks faced by the Charity. The trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis. Risks that are identified during review are monitored and controlled on an on-going basis. The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks.

Structure and Governance of the Charity

The Charity was registered on 25 August 2015 as a Charitable Incorporated Organisation and it assumed the activities, assets and liabilities of a former Cuckfield Baptist Church charity registered on 14 September 2009. That charity had recognised the formal constitution by Trust Deed dated 30 December 1905 of the assets and activities of Cuckfield Baptist Church which was first established in the mid 1700's.

The Charity is the sole beneficial owner of the land and premises that it holds and hence is responsible for maintaining such assets at its cost. The legal title of the land and premises is held by the Holding Trust which has its own board of trustees.

On average eight trustees served the Charity throughout the year.

Statement of Trustees Responsibility

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity’s website.

Approved by order of the board of trustees on 3rd March 2022 and signed on its behalf by:

.....
J Broome

Independent examiner's report to the trustees of Cuckfield Baptist Church on the financial statements for the year ended 31 December 2021

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 other than any requirements to give a true and fair view which is not a matter considered as part of an independent examination.

have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

K White OBE CEng FIET

2022

4 Hatchlands, Cuckfield, West Sussex, RH17 5LS

Financial Statements

Statement of Financial Activities For the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	Total funds £	2020 £
Incoming resources				
Donations and legacies	106,761	2,000	108,761	93,913
Other trading activity	6,597	-	6,597	4,350
Investment income	12	-	12	97
	<u>113,370</u>	<u>2,000</u>	<u>115,370</u>	<u>98,360</u>
Resources expended				
Charitable activities				
Staff costs	39,099	-	39,099	38,493
Premises costs	23,667	-	23,667	34,265
Gifts and donations	-	20,300	20,300	15,293
Outreach activity costs	1,277	778	2,055	2,280
Other office costs	26,715	-	26,715	9,848
	<u>90,758</u>	<u>21,078</u>	<u>111,836</u>	<u>100,179</u>
Net incoming/(expended) resources	<u>22,612</u>	<u>(19,078)</u>	<u>3,534</u>	<u>(1,819)</u>
Transfers	(17,078)	17,078	-	-
Net movement in funds	<u>5,534</u>	<u>(2,000)</u>	<u>3,534</u>	<u>(1,819)</u>
Total funds brought forward	<u>1,485,609</u>	<u>16,787</u>	<u>1,502,396</u>	<u>1,504,215</u>
Total funds carried forward	<u>1,491,143</u>	<u>14,787</u>	<u>1,505,930</u>	<u>1,502,396</u>

There were no recognised gains and losses in the year other than those shown above.

All of the above results derived from continuing activities.

The notes on pages 10-13 form part of these financial statements.

Balance Sheet

As at 31 December 2021

	Unrestricted funds £	Restricted funds £	Total funds £	2020 £
Fixed assets				
Tangible fixed assets	1,363,892	-	1,363,892	1,367,285
Currents assets				
Debtors	9,497	-	9,497	10,474
Cash at bank and in hand	124,219	14,787	139,006	128,201
	133,716	14,787	148,503	138,675
Current liabilities				
Creditors: Amounts due within one year	(6,465)	-	(6,465)	(3,564)
Net current assets	127,251	14,787	142,038	135,111
Total assets less current liabilities	1,491,143	14,787	1,505,930	1,502,396
Net assets	1,491,143	14,787	1,505,930	1,502,396
Funds				
Unrestricted funds			1,491,143	1,485,609
Restricted funds			14,787	16,787
			1,505,930	1,502,396

These financial statements were approved, and authorised for issue by the trustees on 3rd March 2022 and signed on their behalf by:

J Broome
Trustee

Charity Number 1163303

Notes to the financial statements for the year ended 31 December 2021

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Freehold property is held at cost.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the

Notes to the financial statements (continued) for the year ended 31 December 2021

notes to the financial statements.

Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Trustees' remuneration

No trustee received any remuneration, benefit or reimbursement of expenses for the year ended 31 December 2021 (2020: £Nil).

3. Staff costs

The average number of employees for the year ended 31 December 2021 was 2 (2020: 2).

No employees received emoluments in excess of £60,000.

4. Fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 January and 31 December 2021	1,346,933	33,930	1,380,863
Depreciation			
At 1 January 2021	-	13,578	13,578
Charge for the year	-	3,393	3,393
At 31 December 2021	-	16,971	16,971
Net book value			
At 31 December 2021	1,346,933	16,959	1,363,892
At 31 December 2020	1,346,933	20,352	1,367,285

**Notes to the financial statements (continued)
for the year ended 31 December 2021**

5. Debtors

	2021	2020
	£	£
Prepayments and accrued income	9,497	10,474

6. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	6,465	3,564

7. Movement in funds

	At 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2021 £
Unrestricted Funds					
General fund	1,485,609	113,370	(90,758)	(17,078)	1,491,143
Restricted Funds					
Missionary fund	14,287	2,000	(20,300)	16,300	12,287
Benevolent fund	2,500	-	(778)	778	2,500
	16,787	2,000	(21,078)	17,078	14,787
Total funds	1,502,396	115,370	(111,836)	-	1,505,930

**Notes to the financial statements (continued)
for the year ended 31 December 2021**

8. Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets	1,363,892	-	1,363,892	1,367,285
Current assets	133,716	14,787	148,503	138,675
Current liabilities	(6,465)	-	(6,465)	(3,564)
	1,491,143	14,787	1,505,930	1,502,396

9. Related party transactions

There were no related party transactions in the year ended 31 December 2021 (2020: £Nil).

CUCKFIELD BAPTIST CHURCH

England & Wales - Charity number 1163303

Accounts

CUCKFIELD BAPTIST CHURCH

Report of the Trustees and Financial Statements

Year ended 31 December 2020



Knowing Jesus and making him known

Registered Charity Number 1163303

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Charity Information

Charity Number:	1163303
Principal Address:	Polestub Lane Cuckfield West Sussex RH17 5GP
Website:	www.cuckfieldbaptistchurch.com
Trustees	J Broome WE Cockram WH Cockram E Giles P Holloway M Pibworth C Sayer A Symonds A Dutton (resigned 13 July 2020)
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4TA

Report of the Trustees

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 (Section 1A).

Objectives and Activities of the Charity

The objectives of the Charity, as given in its Constitution, are the advancement of the Christian faith and such other connected charitable purposes. The Charity is a Bible-teaching, all-age, friendly church community based in Cuckfield, whose members seek to know Jesus and make him known in Mid-Sussex and beyond. Consideration was given to the Commissioners' guidance regarding public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The Charity seeks to serve all who might get in contact if they need help and a welcome is extended to all who might wish to enquire further, be visited or attend any of the public meetings.

During 2020 a range of services and activities for all ages and backgrounds were arranged throughout each week that all could find both beneficial and spiritually fulfilling. These included

- presenting the person of Jesus and His claims to all who would hear
- coming together in public worship and prayer to God
- teaching and studying the Bible to promote personal faith in Jesus and understand its relevance for everyday living
- supporting members and others who are in need in a variety of ways.
- assisting missionary endeavour and other outreach activity in Mid-Sussex, the UK and overseas

For much of the year, face to face activities were disrupted due to the coronavirus pandemic (Covid-19) and the Charity was careful to adhere to all government guidelines and regulations concerning gathering together in person. Whilst the Charity's premises at Polestub Lane were utilised where possible, the majority of public meetings for all ages were therefore conducted online or by video conference. There was also opportunity, where it was physically possible, to celebrate and thank God at various milestones of life such as believer's baptisms, weddings and funerals.

The Polestub Lane premises were also made available, subject to Covid-19 rules, for use by other groups in the local community including activities for children, adult education classes, local schools, senior management team days, a local choir and other hobby clubs and family gatherings.

In addition to a small team of paid staff, the Charity, as in previous years, relied heavily on a number of volunteers drawn from the membership to undertake its activities in the local area.

The trustees, having had regard to the guidance issued by the Charity Commission on public Benefit, are satisfied that the Charity, in its objectives and activities, meets this public benefit requirement.

Financial Review

Review of the year

The income and expenditure of the Charity for the year ended 31 December and its financial position for the year then ended are detailed in the financial statements on pages 8 to 9

Investments

The trustees have powers under the Constitution to invest the resources of the Charity in any way they deem fit to fulfil the objects of the Charity.

Reserves

The trustees' policy for unrestricted reserves not presently committed or invested in tangible fixed assets is that they should be maintained at the equivalent of at least six months' expenditure in order for the Charity to be able continue its activities should there be a period of reduced income.

Principal risks and related matters

The trustees are responsible for the management of the risks faced by the Charity. The trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis. Risks that are identified during review are monitored and controlled on an on-going basis. The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks.

Structure and Governance of the Charity

The Charity was registered on 25 August 2015 as a Charitable Incorporated Organisation and it assumed the activities, assets and liabilities of a former Cuckfield Baptist Church charity registered on 14 September 2009. That charity had recognised the formal constitution by Trust Deed dated 30 December 1905 of the assets and activities of Cuckfield Baptist Church which was first established in the mid 1700's.

The Charity is the sole beneficial owner of the land and premises that it holds and hence is responsible for maintaining such assets at its own cost. The legal ownership of the premises is held by the Holding Trust which has its own board of trustees. The Holding Trust is responsible for ensuring the Trust Deed is complied with and the legal title of the land and premises is protected. The Charity appoints those who serve as a trustees of the separate Holding Trust. Any costs of the Holding Trust are carried by the Charity. The Charity makes all decisions regarding the use of the land and premises in fulfilling its charitable objectives, including any decisions regarding the disposition of whole or part of these assets. Such decisions are then implemented by the Holding Trust in compliance with Charity law.

On average eight trustees served throughout the year. Any new appointments are at the recommendation of the elder's, who are all trustees, and the approval by the members at a properly constituted meeting.

Statement of Trustees Responsibility

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Approved by order of the board of trustees on 2nd March 2021 and signed on its behalf by:

J Broome

Independent examiner's report to the trustees of Cuckfield Baptist Church on the financial statements for the year ended 31 December 2020

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities (Accounts and Reports) Regulations 2008 other than any requirements to give a true and fair view which is not a matter considered as part of an independent examination.

have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

K White

6th February 2021

4 Hatchlands
Cuckfield
West Sussex
RH17 5LS

Financial Statements

Statement of Financial Activities For the year ended 31 December 2020

	Unrestricted funds £	Restricted funds £	Total funds £	2019 £
Incoming resources				
Donations and legacies	92,253	1,660	93,913	114,280
Other trading activity	4,350	-	4,350	7,332
Investment income	97	-	97	168
	<u>96,700</u>	<u>1,660</u>	<u>98,360</u>	<u>121,728</u>
Resources expended				
Charitable activities				
Staff costs	38,493	-	38,493	37,515
Premises costs	34,265	-	34,265	34,234
Gifts and donations	1,000	14,293	15,293	16,141
Outreach activity costs	2,280	-	2,280	10,204
Other office costs	9,848	-	9,848	4,425
	<u>85,886</u>	<u>14,293</u>	<u>100,179</u>	<u>102,519</u>
Net incoming/(expended) resources	<u>10,814</u>	<u>(12,633)</u>	<u>(1,819)</u>	<u>19,210</u>
Transfers	(12,294)	12,294	-	-
Net movement in funds	<u>(1,480)</u>	<u>(339)</u>	<u>(1,819)</u>	<u>19,210</u>
Total funds brought forward	<u>1,487,089</u>	<u>17,126</u>	<u>1,504,215</u>	<u>1,485,005</u>
Total funds carried forward	<u>1,485,609</u>	<u>16,787</u>	<u>1,502,396</u>	<u>1,504,215</u>

There were no recognised gains and losses in the year other than those shown above.

All of the above results derived from continuing activities.

The notes on pages 10-13 form part of these financial statements.

Balance Sheet
As at 31 December 2020

	Unrestricted funds £	Restricted funds £	Total funds £	2019 £
Fixed assets				
Tangible fixed assets	1,367,285	-	1,367,285	1,370,681
Currents assets				
Debtors	10,474	-	10,474	11,232
Cash at bank and in hand	111,414	16,787	128,201	124,301
	121,888	16,787	138,675	135,533
Current liabilities				
Creditors: Amounts due within one year	(3,564)	-	(3,564)	(1,999)
Net current assets	118,324	16,787	135,111	133,534
Total assets less current liabilities	1,485,609	16,787	1,502,396	1,504,215
Net assets	1,485,609	16,787	1,502,396	1,504,215
Funds				
Unrestricted funds			1,485,609	1,487,089
Restricted funds			16,787	17,126
			1,502,396	1,504,215

These financial statements were approved, and authorised for issue by the trustees on 2nd March 2021 and signed on their behalf by:

J Broome
Trustee

Charity Number 1163303

Notes to the financial statements for the year ended 31 December 2020

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Freehold property is held at cost

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on cost

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds may only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the

Notes to the financial statements (continued) for the year ended 31 December 2020

notes to the financial statements.

Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Trustees' remuneration

No trustee received any remuneration, benefit or reimbursement of expenses for the year ended 31 December 2020 (2019: £Nil).

3. Staff costs

The average number of employees for the year ended 31 December 2020 was 2 (2019: 2).

No employees received emoluments in excess of £60,000.

4. Fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 January and 31 December 2020	1,346,933	33,930	1,380,863
Depreciation			
At 1 January 2020	-	10,182	10,182
Charge for the period	-	3,396	3,396
At 31 December 2020	-	13,578	15,578
Net book value			
At 31 December 2020	1,346,933	20,352	1,367,285
At 31 December 2019	1,346,933	23,748	1,370,681

**Notes to the financial statements (continued)
for the year ended 31 December 2020**

5. Debtors

	2020	2019
	£	£
Prepayments and accrued income	10,474	11,232

6. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Other creditors	3,564	1,999

7. Movement in funds

	At 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2020 £
Unrestricted Funds					
General fund	1,487,089	96,700	(85,886)	(12,294)	1,485,609
Restricted Funds					
Missionary fund	14,626	1,660	(14,249)	12,250	14,287
Benevolent fund	2,500	-	(44)	44	2,500
	17,126	1,660	(13,543)	12,294	16,787
Total funds	1,504,215	98,360	(100,179)	-	1,502,396

**Notes to the financial statements (continued)
for the year ended 31 December 2020**

8. Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets	1,367,285	-	1,367,285	1,370,681
Current assets	121,888	16,787	138,675	135,533
Current liabilities	(3,564)	-	(3,564)	(1,999)
	1,485,609	16,787	1,502,396	1,504,215

9. Related party transactions

There were no related party transactions in the year ended 31 December 2020 (2019: £Nil).