

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
		136,350	17,028	153,378	115,370
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
		124,103	17,722	141,825	111,836
Net incoming resources		12,247	(694)	11,553	3,534
Transfers	7	(758)	758	-	-
Net movement in funds		11,489	64	11,553	3,534
Total funds brought forward		1,491,143	14,787	1,505,930	1,502,396
Total funds carried forward		1,502,632	14,851	1,517,483	1,505,930

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).