

# **CUCKFIELD BAPTIST CHURCH**

## **Report of the Trustees and Financial Statements**

Year ended 31 December 2023



Knowing Jesus and making him known

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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](http://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 26<sup>th</sup> March 2024 and signed on its behalf by:

.....  
J Broome

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## **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

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## Financial Statements

### Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total Funds £	2022 £
<b>Incoming resources</b>					
Donations and legacies		172,923	6,624	<b>179,547</b>	141,863
Other trading activity		12,836	-	<b>12,836</b>	10,990
Investment income		2,921	-	<b>2,921</b>	525
		188,680	6,624	<b>195,304</b>	153,378
<b>Resources expended</b>					
Charitable activities					
Pastoral costs		48,521	-	<b>48,521</b>	39,375
Premises costs		52,764	-	<b>52,764</b>	40,915
Gifts and donations		15,845	4,100	<b>19,945</b>	27,542
Outreach activity costs		4,951	2,463	<b>7,414</b>	1,441
Support and governance costs		34,072	-	<b>34,072</b>	32,552
		156,153	6,563	<b>162,716</b>	141,825
<b>Net incoming resources</b>		32,527	61	<b>32,588</b>	<b>11,553</b>
Transfers		(183)	183	-	-
<b>Net movement in funds</b>		32,344	244	<b>32,588</b>	<b>11,553</b>
Total funds brought forward		1,502,632	14,851	<b>1,517,483</b>	1,505,930
<b>Total funds carried forward</b>		<b>1,534,976</b>	<b>15,095</b>	<b>1,550,071</b>	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 £
<b>Fixed assets</b>					
Tangible fixed assets	4	1,361,186	-	<b>1,361,186</b>	1,360,443
<b>Currents assets</b>					
Debtors	5	11,545	-	<b>11,545</b>	10,211
Cash at bank and in hand		166,226	15,095	<b>181,321</b>	152,653
		177,771	15,095	<b>192,866</b>	162,864
<b>Current liabilities</b>					
Creditors: Amounts due within one year	6	(3,981)	-	<b>(3,981)</b>	(5,824)
<b>Net current assets</b>		173,790	15,095	<b>188,885</b>	157,040
<b>Total assets less current liabilities</b>		1,534,976	15,095	<b>1,550,071</b>	1,517,483
<b>Net assets</b>		1,534,976	15,095	<b>1,550,071</b>	1,517,483
<b>Funds</b>					
Unrestricted funds	7			<b>1,534,976</b>	1,502,632
Restricted funds	7			<b>15,095</b>	14,851
				<b>1,550,071</b>	1,517,483

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

J Broome  
Trustee

Charity Number 1163303

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## 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.

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## 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
	<b>53,340</b>	<b>46,237</b>

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

### 5. Debtors

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

### 6. Creditors: Amounts falling due within one year

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

## 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 £
<b>Unrestricted Funds</b>					
General fund	1,502,632	188,680	(156,153)	(183)	1,534,976
<b>Restricted Funds</b>					
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
<b>Total funds</b>	<b>1,517,483</b>	<b>195,304</b>	<b>(162,716)</b>	<b>-</b>	<b>1,550,071</b>

### 8. Net assets by fund

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