

Caterham Community Church

Report and Accounts
Year ended 31 December 2023

Caterham Community Church
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

Angela Foreman (co-opted until April 2023)

Anthony Watson (until 22nd October 2023)

Steve Bidwell

John Bowdery (co-opted November 2022 and subsequently elected March 2023)

John Garwood (co-opted November 2022 and subsequently elected March 2023)

Samara Gray (appointed from 22 October 2023 and resigned on 19 May 2024)

Heather McDowell (as from 22 October 2023)

Key Staff

Heather McDowell interim Lead Elder (as from 22 October 2023)

Jacqui Porcel – Pre-School Manager

Jo Trowbridge- Counselling Centre Manager

Joanna Edwards, Children, Youth and Families Worker

Governing Document

Constitution dated 8/9/2015

Amended 6/12/2020

Charity Registration Number

1163464

Principal Address

Coulsdon Road

Caterham

CR3 5NF

Independent Examiner

Archie McDowall BA, CA

Stewardship

1 Lamb's Passage

London

EC1Y 8AB

Bankers

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling

ME 19 4TA

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TRUSTEES' ANNUAL REPORT

For the period 1st January to 31st December 2023

Charity Registration No 1163464

Caterham Community Church

Report of the trustees for the period 1st January to 31st December 2023

The trustees present their annual report and independently examined financial statements for the period ended 31st December 2023 and confirm they comply with the Charities Act 1993, as amended by the Charities Act, the Church's Constitution and the Charities SORP.

Reference and administrative information

Charity Name	Caterham Community Church
Charity Registration Number	1163464
Principal Office	Caterham Community Church Coulsdon Road Caterham Surrey CR3 5NF

Board of Trustees

Angela Foreman (co-opted until 30 April 2023)
Anthony Watson (until 22 October 2023)
Stephen Bidwell
John Bowdery (co-opted November 2022 and subsequently elected March 2023)
John Garwood (co-opted November 2022 and subsequently elected March 2023)
Samara Gray (appointed from 22 October 2023 and resigned on 19 May 2024)
Heather McDowell (as from 22 October 2023)

Key staff members

Heather McDowell - Interim Lead Elder (as from 22 October 2023)
Jacqui Porcel – Pre-School Manager
Jo Trowbridge – Counselling Centre Manager
Joanna Edwards - Children, Youth and Families Worker

Key volunteer roles

John Bowdery – Elder
Michael Hawkins – Elder
Heather McDowell - Elder (Until 22nd October when became paid Interim Lead Elder)
Arron Towsend - Elder

Independent Examiner

Stewardship Services
1 Lamb's Passage
London
EC1A 8AB

Bank

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling, ME19 4JQ.

Advisers on charitable, tax and employment matters

Stewardship Services, 1 Lamb's Passage, London EC1Y 8AB

Advisers on safeguarding

Thirty-One: Eight, PO Box 133, Swanley, Kent, BR8 7UQ.

Objectives and activities

The object of the Church, as set out in its constitution is :-

“the advancement of the Christian faith for the public benefit”.

The church's principal activities to further this object are :-

- Services for worship, teaching, encouragement and prayer : our services are open to all and from time to time we have held particular events aimed at visitors.
- Members provide short worship services in local care homes to help meet the spiritual needs of the residents.
- “Messy Church” – a monthly event which provides a creative and accessible opportunity for all ages together.
- “Noah's Ark” – an Ofsted registered pre-school serving the whole community.
- Caterham Counselling Centre – professional counsellors offering support to the whole community both on a face-to-face basis and online. The Counselling Centre takes referrals from local GP practices as well as self-referrals. Charges are on a sliding scale according to circumstances and are less than those widely charged in private practice. A bursary fund was established in 2023 to assist those in very poor financial circumstances.
- Toddler Group – a weekly group for pre-school children and their carers to meet together for friendship and fun.
- Food Bank – the church actively supports the local Food Bank run in partnership with a number of other churches.
- Romania – the church provides regular financial support plus practical support through an annual visit to looked-after children and individuals (and their families where appropriate) who were previously in the care system in north-east Romania.
- the church maintains a profile on social media, building on lessons learned during the Covid-19 pandemic.

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit. Furthermore, it is central to the church's ethos that we should bring blessing to the wider local community.

Volunteers

None of the church's activities could operate without the huge efforts made by our members who receive no payment for doing so.

Achievements and performance

- Following the retirement of a long-standing pastor in 2022 and the failure of an external recruitment process to identify a successor, the leadership of the church has been carried out by a team of elders.
- Messy Church continues to be well-attended and the appointments of a Children's, Youth and Family worker and a support worker have allowed long standing volunteer leaders to step away from that role, while still continuing within the Messy Church team.
- We have continued to welcome new members and church membership is now around 80 members. Some of those members have moved away or attend church less often and the list requires some updating.
- Noah's Ark has continued to perform well, with strong levels of attendance. In late 2023 the manager announced her intention to retire in July 2024 and the deputy manager to move at the same time to alternative employment. We are grateful both for their long years of service and the notice they have given of this and have put in place plans for their replacement.
- In 2023, a small team again visited those we support in Romania. During the Covid-19 pandemic, the orphanage we have been supporting closed down and the young people were moved into small residential units. Our local partner continues to maintain close contacts with them and others who have moved on from the care system and, in some cases, started their own families.
- Joint meetings with other churches have continued to be well attended.
- The Counselling Centre is now offering a combination of face to face and online counselling, which enables it to serve clients from a wider geographic area.
- Attendances at Sunday services have not yet returned to pre-pandemic levels and rising costs are also affecting us, but the church's financial position remains strong with ample assets to ensure our sustainability.
- Toddler Group remains very well attended with a two-session model to accommodate the high demand. Again, the appointments of a Children's, Youth and Family worker and a support worker have allowed a long standing volunteer leader to step away from that role, while still remaining part of the team.

Financial review

Overview and Reserves

The total income in the period was £283,911. The total expenditure was £260,880, of which £13,833 was spent outside England and Wales.

At the end of 2023 the charity held a cash balance of £163,182 and total net assets of £1,060,089. The trustees ensure that the annual budget is realistic and includes sufficient contingency to meet our short-term obligations, although these have fallen since we have not replaced our Minister who

retired early in 2022. The trustees are satisfied that the charity will have sufficient income, supported by adequate reserves, to meet its spending plans and obligations going forward.

It is the policy of the trustees to maintain reserves to meet three months of salary/wages commitments. This modest reserve is considered adequate given our financial obligations and the considerable value of the unencumbered property held.

Sources of income

Much of the church's income is in the form of donations from its members and others attending its services. The level of this giving is remarkable. There are around 80 members and the general donation income from members and attenders in this period exceeded £117,000 including the Gift Aid tax refund.

Noah's Ark Pre-school and the Counselling Centre receive fees from service users plus local government funding for the Pre-school.

The trustees have ensured that any conduit giving has been clearly identified and excluded from income on which tax relief has been claimed.

The charity does not use any professional fund raisers and fundraising from the public other than members is limited to minor events such as quiz nights and second-hand sales for specific purposes.

Investment policy

The church does not intend to invest money. Such reserves as may accumulate from time to time are held on suitable deposit accounts with our bankers.

Funds spent overseas

Money sent to Romania for work with looked after children is sent to a named individual known to us. He provides reports on how the money is spent, backed up by photographs, and we also hear from the children themselves via social media. In 2023 we were also able to visit to see how the children are being supported.

Risks

The trustees have reviewed the risks facing the church. These are primarily :-

- Interruption to our activities should the premises be damaged badly
- Reputational damage through a safeguarding incident or health and safety accident
- Possible loss of access to the premises (not our own) where our main service is held

The trustees are satisfied with the measures in place to mitigate these risks and keep them under review.

The church has in place a well-established Safeguarding Policy developed and operated under guidance from Thirty-One: Eight (formerly the Churches Child Protection Advisory Service). The Safeguarding Policy was reviewed during 2023.

Although the church's premises are located in the county of Surrey, it is close to the Greater London boundary and the premises we currently use for our main Sunday Service are located in the London Borough of Croydon. We have not been affected very materially by the extension of the London Ultra Low Emission Zone.

Structure, governance and management

Formation and governing document

Caterham Community Church was registered as a Charitable Incorporated Organisation on 8th September 2015.

The CIO is the charitable identity for the church formerly known as Caterham Hill Congregational Church, which previously derived its charitable status from its membership of the Congregational Federation - the umbrella body for the Christian denomination to which the church belongs. Its activities therefore continued seamlessly.

The holding Trusteeship of the buildings and land formerly vested in the Congregational Federation Ltd was transferred to the CIO during 2017.

Organisational structure

The charity trustees are responsible for the overall governance and management of the church.

The spiritual leadership and practical day-to-day running of the church are vested in the Minister, teams of elders and deacons and various members who are appointed to lead individual activities.

Reflecting our Congregational roots, the ultimate governing body is the Church Meeting, at which all those who have become members in line with the constitution have a vote. Trustees, elders and deacons are appointed by a vote of the Church Meeting and perform their duties under the authority delegated to them by the Church Meeting.

Changes to trustees in 2023 are recorded earlier in this report.

Wider networks

The church is a member of the Congregational Federation and the Evangelical Alliance. We have a less formal association with the New Wine Network. We are actively involved in partnership with other local churches.

Custodian trusteeships

The trustees do not hold any assets or funds as custodian trustees on behalf of any others.

Responsibilities of trustees under charity law

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees


J Bowdery (Oct 4, 2024 09:50 GMT+1)

Oct 4, 2024

Signature

Name J Bowdery


Stephen Bidwell (Oct 5, 2024 09:46 GMT+1)

Oct 5, 2024

Signature

Name S Bidwell

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
FOR THE YEAR ENDED 31 DECEMBER 2023
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 10 to 20 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

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.

Archie McDowall
Archie McDowall (Oct 10, 2024 11:15 GMT+1)

Archie McDowall BA, CA
Institute of Chartered Accountants of Scotland
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Oct 10, 2024

Caterham Community Church

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	230,692	8,776	-	239,468	262,522
Charitable activities	4	44,443	-	-	44,443	41,393
Investments	5	-	-	-	-	-
Other income	6	-	-	-	-	-
Total income and endowments		275,135	8,776	-	283,911	303,915
EXPENDITURE ON:						
Charitable activities	7	250,006	10,874	-	260,880	266,591
Other		-	-	-	-	-
Total expenditure		250,006	10,874	-	260,880	266,591
Net gains/(losses) on investments		-	-	-	-	-
Net income/(expenditure)		25,129	(2,098)	-	23,031	37,324
Transfers between funds	14	2,114	(2,114)	-	-	-
		27,243	(4,212)	-	23,031	37,324
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net movement in funds		27,243	(4,212)	-	23,031	37,324
Reconciliation of funds:						
Total funds brought forward		131,576	5,481	900,000	1,037,057	999,733
Total funds carried forward	14	158,819	1,270	900,000	1,060,089	1,037,057

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

All income and expenditure derive from continuing operations.

The notes on page 12- 19 form part of these accounts.

Caterham Community Church
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment 2023 £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS						
Tangible assets	9	-	-	900,000	900,000	900,000
		<u>-</u>	<u>-</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>
CURRENT ASSETS						
Debtors	10	5,256	-	-	5,256	1,176
Cash at bank and in hand	11	161,912	1,270	-	163,182	141,387
		<u>167,168</u>	<u>1,270</u>	<u>-</u>	<u>168,438</u>	<u>142,564</u>
CREDITORS: Amounts falling due within one year	12	(8,348)	-	-	(8,348)	(5,505)
		<u>(8,348)</u>	<u>-</u>	<u>-</u>	<u>(8,348)</u>	<u>(5,505)</u>
Net current assets / (liabilities)		<u>158,820</u>	<u>1,270</u>	<u>-</u>	<u>160,090</u>	<u>137,058</u>
TOTAL NET ASSETS		<u>158,820</u>	<u>1,270</u>	<u>900,000</u>	<u>1,060,090</u>	<u>1,037,057</u>
FUND BALANCES	14					
Unrestricted Funds						
General funds		88,377	-	-	88,377	56,295
Designated funds		70,443	-	-	70,443	75,282
Pension reserve		-	-	-	-	-
Revaluation reserve		-	-	-	-	-
		<u>158,820</u>	<u>-</u>	<u>-</u>	<u>158,820</u>	<u>131,577</u>
Restricted Funds		-	1,270	-	1,270	5,481
Endowment Funds		-	-	900,000	900,000	900,000
		<u>158,820</u>	<u>1,270</u>	<u>900,000</u>	<u>1,060,090</u>	<u>1,037,058</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

J Bowdery
J Bowdery (Oct 4, 2024 19:50 GMT+1)

Oct 4, 2024

Charity number: 1163464

The notes on page 12- 19 form part of these accounts.

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities, particularly church leadership. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably

Income from charitable activities represents income receivable from services supplied in furtherance of the charity's charitable objects. It includes income from fees and grants for the counselling centre and preschool.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £20,000 and the item is expected to benefit the charity over more than one accounting period. No depreciation is charged.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.
- ii) The constructive obligation for grants payable is based on an assessment of the likely duration of the supported activity. Again this estimate is re-assessed annually and the obligation is adjusted to reflect current expectations.

3 Donations

	2023	2022
	£	£
Donations of cash and similar	117,904	126,441
Government grants (note 3a)	121,564	136,081
	<u>239,468</u>	<u>262,522</u>

a Government grants comprise:

	2023	2022
	£	£
Government Funding	106,449	116,941
Pupil Premium and Deprivation	9,039	7,708
Early Intervention	6,075	11,432
	<u>121,564</u>	<u>136,081</u>

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities

	2023	2022
	£	£
Fees income	44,443	41,393
	<u>44,443</u>	<u>41,393</u>

7 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Costs of generating voluntary income		
Salaries, travel and expenses	187,981	180,053
Telephone, utilities, etc	51,887	63,063
Conferences and training	1,827	6,456
	<u>241,695</u>	<u>249,572</u>
Grants payable (note 7c)	19,185	17,020
	<u>260,880</u>	<u>266,592</u>
Total expenditure	<u>260,880</u>	<u>266,592</u>

The fee payable to the independent examiner for examining the accounts was £2,100 (2022:£2,010); in addition the charity paid £1,200 (2022: £1,200) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Romania	2023
	£	£	£
Grants for UK and overseas mission	5,352	13,833	19,185
	<u>5,352</u>	<u>13,833</u>	<u>19,185</u>

The comparatives for the previous year are as follows:

	Institutions	Romania	2022
	£	£	£
Grants for UK and overseas mission	7,220	9,800	17,020
	<u>7,220</u>	<u>9,800</u>	<u>17,020</u>

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The charity's principal grants to institutions comprised:

	2023 £	2022 £
SALTMINE	1,110	1,305
AGAPE	2,603	5,450
Caterham Food Bank	1,639	
Grants to institutions for less than £1,000 each		465
	<u>5,352</u>	<u>7,220</u>

The charity has taken advantage of an exemption conferred by the Charities SORP and has not disclosed the names of some grant receiving institutions as they operate in territories where Christians are persecuted; the disclosure of this information would be prejudicial.

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 14 (2022: 17). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Trustees:				
Heather McDowell	3,777		205	3,982
Angela Foreman	1,164			1,164
				<u>5,146</u>
Other members of key management:				
Jacqui Porcel	34,414		1,882	36,296
Jo Edwards	9,815		540	10,355
Jo Trowbridge	1,863			1,863
				<u>48,514</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2022 £
Trustees:				
David Chadwick	14,250		909	15,160
Angela Foreman	3,243			3,243
Other members of key management:				
Jacqui Porcel	31,517		1,724	33,242
Jo Trowbridge	1,794			1,794
				<u>53,438</u>

Heather McDowell and David Chadwick served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document. Similarly Angela Foreman served during 2023 as the church office administrator.

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets

	Freehold Property £	Leasehold Improvements £	Fixtures, fittings and equipment £	Vehicles £	Total 2023 £
Valuation					
At 1 January 2023	900,000				900,000
Additions					-
Gains / (losses) on revaluation					-
Disposals					-
At 31 December 2023	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>
Accumulated depreciation					
At 1 January 2023	-				-
Charge for the year					-
Eliminated on disposal					-
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net book value					
At 31 December 2023	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>
At 31 December 2022	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>

Freehold property was valued at £1,025,000 on 10/6/2016 by an independent qualified valuer at open market value assuming vacant possession and after taking account of the restrictive covenant on the use of the property. The value has been reduced to reflect the sale of 61 and 61A Westway. The trustees are not aware of any other material changes in value.

10 Debtors

	2023 £	2022 £
Falling due within one year:		
Tax recoverable	5,256	523
Other debtors		653
	<u>5,256</u>	<u>1,176</u>
Total debtors	<u>5,256</u>	<u>1,176</u>

11 Cash at Bank and in Hand

	2023 £	2022 £
Cash at bank with immediate access	163,182	141,387
	<u>163,182</u>	<u>141,387</u>

12 Creditors: liabilities falling due within one year

	2023 £	2022 £
Accruals	8,348	5,505
	<u>8,348</u>	<u>5,505</u>

13 Pension commitments

During the year employer's pension contributions totalling £8,060 (2022: £7,932) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: 0).

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Noahs Ark	58,357	138,785	(138,531)			58,611
Counselling Centre	16,925	28,126	(33,219)			11,832
	<u>75,282</u>	<u>166,911</u>	<u>(171,750)</u>	<u>-</u>	<u>-</u>	<u>70,443</u>
<i>General Unrestricted Funds</i>	56,295	108,224	(78,256)	2,114		88,377
	<u>56,295</u>	<u>108,224</u>	<u>(78,256)</u>	<u>2,114</u>		<u>88,377</u>
Total Unrestricted Funds	<u>131,577</u>	<u>275,135</u>	<u>(250,006)</u>	<u>2,114</u>	<u>-</u>	<u>158,820</u>
<i>Restricted Funds</i>						
AGAPE	-				-	-
Saltmine	-	663	(663)	-	-	-
Job Club Furniture	(610)	995	(250)	(135)		-
Emergency Fund	340			(340)		-
	3,278		(1,639)	(1,639)		(0)
Romania	2,474	7,118	(8,322)			1,270
	<u>5,482</u>	<u>8,776</u>	<u>(10,874)</u>	<u>(2,114)</u>	<u>-</u>	<u>1,270</u>
<i>Endowment Funds</i>						
<u>Permanent</u>						
Buildings	900,000					900,000
	<u>900,000</u>					<u>900,000</u>
Aggregate of funds	<u>1,037,059</u>	<u>283,911</u>	<u>(260,880)</u>	<u>-</u>	<u>-</u>	<u>1,060,090</u>

The transfers referred to above were made for the following reasons:

- a) Transfer to general fund to contribute to Saltmine production 2023
- b) Transfer from COVID emergency fund to general fund as no longer required
- c) Transfer from Job Club furniture as no longer required

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	Endowment funds	2023
	General funds	Designated funds	funds	funds	£
	£	£	£	£	£
Tangible fixed assets				900,000	900,000
Stock	-				-
Debtors	5,256				5,256
Investments held as current assets	-				-
Cash at bank and in hand	91,469	70,443	1,270	-	163,182
Creditors falling due within one year	(8,348)				(8,348)
Creditors falling due after one year	-				-
Provisions for liabilities	-				-
Defined benefit pension schemes liabilities	-				-
	<u>88,377</u>	<u>70,443</u>	<u>1,270</u>	<u>900,000</u>	<u>1,060,090</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Gains and losses	Closing balance
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
<i>Designated Funds</i>						
Noah's Ark pre-school nursery	38,849	150,105	(130,597)			58,357
Counselling Centre	13,980	29,551	(26,396)	(210)		16,925
						-
	<u>52,829</u>	<u>179,656</u>	<u>(156,993)</u>	<u>(210)</u>	<u>-</u>	<u>75,282</u>
<i>General Unrestricted Funds</i>	<u>39,826</u>	<u>118,099</u>	<u>(101,840)</u>	<u>210</u>		<u>56,295</u>
Total Unrestricted Funds	<u>92,655</u>	<u>297,755</u>	<u>(258,833)</u>	<u>-</u>	<u>-</u>	<u>131,577</u>
<i>Restricted Funds</i>						
Emergency	5,458	-	-	(1,714)		3,744
Agape	138	775	(912)			1
Other	1,484	5,385	(6,846)	1,714		1,737
						-
	<u>7,080</u>	<u>6,160</u>	<u>(7,758)</u>	<u>-</u>	<u>-</u>	<u>5,482</u>
<i>Endowment Funds</i>						
<u>Permanent</u>						
	900,000					900,000
						-
	<u>900,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>900,000</u>
Aggregate of funds	<u>999,735</u>	<u>303,915</u>	<u>(266,591)</u>	<u>-</u>	<u>-</u>	<u>1,037,060</u>

Caterham Community Church
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				
	General funds	Designated funds	Restricted funds	Endowment funds	2022
	£	£	£	£	£
Tangible fixed assets	-			900,000	900,000
Stock	-				-
Debtors	1,176				1,176
Investments held as current assets	-				-
Cash at bank and in hand	60,623	75,282	5,482	-	141,387
Creditors falling due within one year	(5,505)				(5,505)
Creditors falling due after one year	-				-
Provisions for liabilities	-				-
Defined benefit pension schemes liabilities	-				-
	<u>56,294</u>	<u>75,282</u>	<u>5,482</u>	<u>900,000</u>	<u>1,037,057</u>

Designated Funds

The Noah's Ark Fund is set up to record all financial inflows and outflows attributable to Noah's Ark, the church's pre-school.

The Counselling Centre Fund is set up to record financial inflows and outflows attributable to the church's Counselling Centre.

Restricted Funds

The emergency fund consisted of donations from church members and friends to be used to support people within the church and local community affected financially by COVID-19.

The Agape fund allows church members and friends to donate funds to supplement the money given to Agape from the general fund missionary support budget line.

Romania Fund Money is for work with looked after children and physical visits to see how the children are being supported.

Annually the trustees set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed in the new financial year.

Transactions with related parties

15 During the year the charity:

- a) received donations totalling £23,208 (2022: £31,316) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £14,928 (2022: £ 6,627) to trustees for reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee which are not included in this disclosure.

During the year the charity also made the following payments to, or for, related parties:

- a) N Bidwell, who is closely related to S Bidwell, who is a trustee, received employment benefits totalling £ 7,227 (2022: £6916) for providing services to the charity.
- b) W Bidwell, who is closely related to S Bidwell, who is a trustee, received employment benefits totalling £3,806(2022: £4426) for providing services to the charity.
- c) D Watson, who is closely related to A Watson, who is a trustee, received employment benefits totalling £0 (2022:£ 2700) for providing services to the charity.

Caterham Community Church
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds					Unrestricted funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2023	2023	2023	2023	2023	2022	2022	2022	2022	2022
		£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	108,224	122,468	8,776		239,468	118,099	138,263	6,160	-	262,522
Charitable activities	4	-	44,443			44,443	-	41,393			41,393
Investments	5	-				-					-
Other income	6	-				-					-
Total income and endowments		108,224	166,911	8,776	-	283,911	118,099	179,656	6,160	-	303,915
EXPENDITURE ON:											
Charitable activities:	7	78,256	171,750	10,874		260,880	101,840	156,993	7,758		266,591
Other		-				-	-			-	-
Total Expenditure		78,256	171,750	10,874	-	260,880	101,840	156,993	7,758	-	266,591
Net gains/(losses) on investments		-				-	-				-
Net income/(expenditure)		29,968	(4,839)	(2,098)	-	23,031	16,259	22,663	(1,598)	-	37,324
Transfers between funds	14	2,114	-	(2,114)	-	-	210	(210)	-		-
		32,082	(4,839)	(4,212)	-	23,031	16,469	22,453	(1,598)	-	37,324
Other recognised gains/(losses):											
Other gains/(losses)		-				-					-
Net movement in funds		32,082	(4,839)	(4,212)	-	23,031	16,469	22,453	(1,598)	-	37,324
Reconciliation of funds:											
Total funds brought forward		56,295	75,281	5,481	900,000	1,037,057	39,826	52,828	7,079	900,000	999,733
Total funds carried forward	14	88,377	70,442	1,269	900,000	1,060,088	56,295	75,281	5,481	900,000	1,037,057