

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2020		31	12	2020

Section A Reference and administration details

Charity name

Community Baptist Church, Sutton

Other names charity is known by

Community Baptist Church

Registered charity number (if any)

1171500

Charity's principal address

1 Kenny Drive

Carshalton

Postcode

SM5 4PH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ryan Strother		01/01/2020-31/12/2020	Church membership
2	Winifred Fry		01/01/2020-31/12/2020	Church membership
3	Krystian Napora		01/01/2020-31/12/2020	Church membership
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Association
Trustee selection methods (eg. appointed by, elected by)	Elected from and by the membership

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

TO EXALT JESUS CHRIST IN ALL ACTIONS AND MANNERS SO PRESCRIBED IN HIS WORD;
TO EXPLAIN BIBLICAL TRUTH IN A PRACTICAL MANNER SO THAT WE MAY ENCOURAGE AND BE AN EXAMPLE TO OUR COMMUNITY;
TO ENCOURAGE SPIRITUAL GROWTH AMONGST OUR MEMBERSHIP;
TO ESTABLISH FAMILY AND MORAL VALUES IN ORDER TO PROMOTE A GODLY LIFESTYLE;
TO EXPAND THE LEADERS THAT HAVE A PASSION TO REACH OUT IN A SPIRITUAL AND PRACTICAL MANNER;

<p>TO EXPAND THE PURPOSE OF JESUS CHRIST IN GLOBAL OUTREACH TO OUR SURROUNDING COMMUNITY AND ENTIRE WORLD.</p>	<p>The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales</p> <p>We have a number of regular activities that are designed to help us achieve the objects set out above. These include:</p> <ul style="list-style-type: none"> -Weekly church services open to the general public where we exalt Jesus Christ through worship; explain the Bible in a practical way; encourage people to have a positive impact in the community; and encourage people to live by the moral values we find in the Bible. -Weekly Bible studies that are more informal but still carry the main objective of explaining and applying the Bible in a practical way. -Regular outreach to our local community, inviting people to our services and sharing Biblical truth with them. -Regular leadership development to foster a deeper understanding and application of Biblical teaching, and encourage leaders to reach out to others in their communities. -Involvement with other local churches, here and abroad, through prayer and financial support, and occasional visits.
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Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

Our church activities were greatly reduced in 2020 due to the COVID 19 pandemic. Regular services, outreach activities, and special events were all curtailed and many meetings had to be held online.

- Supporting foreign missions and church planting partners
- Holding outreach events on our local High Street to meet and benefit people in our local community
- Holding discipleship sessions to train new leaders in the church, primarily online during the pandemic
- We began an online midweek Bible study to keep our members engaged during the pandemic
- We supported some of our older and more vulnerable members through socially distanced outdoor visits and small care packages
- We helped some of our medically vulnerable members with their weekly shopping during the height of the pandemic
- We held our first ever, online church Christmas party during the winter lockdown.

Section E Financial review

Brief statement of the charity's policy on reserves

The charity has set aside any excess funds in an interest earning account for future operational expenses or purchase of permanent meeting location.

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:


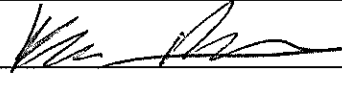
- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ryan Strother	Krystian Napora
Position (eg Secretary, Chair, etc)	Trustee	Trustee
Date	25/10/21	

COMMUNITY BAPTIST CHURCH, SUTTON

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 December 2020

Registered Charity Number: 1171500

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for the year ended 31 December 2020

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REPORT OF THE TRUSTEES

for the year ended 31 December 2020

The trustees present their report with the financial statements of the unincorporated charity for the year ended 31 December 2020. The trustees have adopted 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 (FRS102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (RFS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2020.

REFERENCE AND ADMINISTRATIVE DETAILS**Registered Charity number**

1171500

Principal address

1 Kenny Drive
Carshalton
SM5 4PH

Trustees

W Fry
K Napora
Rev R Strother

Independent examiner

David Warren
Cocke, Vellacott & Hill
Chartered Accountants
Unit 28 City Business Centre
Lower Road
London
SE16 2XB

REPORT OF THE TRUSTEES (continued)
for the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

The charity is governed by its constitution adopted on 11 September 2016 as amended 29 January 2017.

Recruitment and appointment of new trustees

Trustees are elected from amongst the membership of the church, and are nominated by the members. Nominees are interviewed and vetted by the pastor and existing trustees. Voting takes place at the Annual General Meeting to elect trustees for the coming year. Relevant training is provided by the existing trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees consider that they have to consider credit risk and cash flow risk. Any use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances. The amounts presented in the balance sheet are net of allowables for doubtful receivables. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

The advancement of the Christian religion for the benefit of the public in accordance with the following:

To exalt Jesus Christ in all actions and manners so prescribed in his word;

To explain biblical truth in a practical manner so that we may encourage and be an example to our community;

To encourage spiritual growth amongst our membership;

To establish family and moral values in order to promote a godly lifestyle;

To expand the leaders that have a passion to reach out in a spiritual and practical manner; and

To expand the purpose of Jesus Christ in global outreach to our surrounding community and entire world.

Specific activities undertaken in the furtherance of these objectives during the year are recorded in the separate Trustees' Annual Report filed with the Charity Commission.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. All activities are undertaken for the benefit of the public at large.

Grant making

The payment of grants to missionaries in furtherance of the charity's objectives are voted and agreed upon by the trustees at regular meetings.

ACHIEVEMENT AND PERFORMANCE**Review of the development, activities and achievements for the year**

The trustees are happy with progress made in the year, further details of which can be found in the separate Trustees' Annual Report filed with the Charity Commission.

Investment policy and performance

All assets are held in cash and in light of current interest rates the trustees are satisfied with the returns that they receive given that investments are held in low risk accounts.

FINANCIAL REVIEW**Reserves policy**

The charity's reserves are represented by the cash at bank and in hand. Total reserves are £128,172 (2019: £110,173) and this level of reserves is maintained to cover annual running costs, and to build up a fund with the objective of purchasing premises in the future.

REPORT OF THE TRUSTEES (continued)
for the year ended 31 December 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charity law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the provision of the Trust deed and the "Charities SORP (FRS 102). 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.

Approved by order of the board of trustees on 10 October 2021 and signed on its behalf by:



Rev R Strother – Trustee

**INDEPENDENT EXAMINER'S REPORT OF THE TRUSTEES OF
COMMUNITY BAPTIST CHURCH, SUTTON**

I report on the accounts for the year ended 31 December 2020 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Warren BA FCA
Cocke, Vellacott & Hill
Chartered Accountants
Unit 28 City Business Centre
Lower Road
LONDON
SE16 2XB

10 October 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies		34,691	4,729	39,420	51,348
Investment income		289	-	289	327
Total income	2	34,980	4,729	39,709	65,385
Expenditure on:					
Raising funds	3	126	-	126	125
Charitable activities	4	12,086	9,498	21,584	22,164
Total expenditure		12,212	9,498	21,710	22,289
Net income and net movement in funds		22,768	(4,769)	17,999	29,416
Transfer between funds	8	(2,200)	2,200	-	-
Reconciliation of funds					
Total funds brought forward	8	99,058	11,115	110,173	80,757
Total funds carried forward	8	<u>119,626</u>	<u>8,546</u>	<u>128,172</u>	<u>110,173</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 10 form part of these financial statements

COMMUNITY BAPTIST CHURCH, SUTTON**BALANCE SHEET**as at 31 December 2020

		2020	2019
	Notes	£	£
Total current assets:			
Cash at bank		128,172	110,173
		<u>128,172</u>	<u>110,173</u>
Liabilities:			
Creditors: Amounts falling due within one year		-	-
Net current assets / (liabilities)		<u>128,172</u>	<u>110,173</u>
Total assets less current liabilities		<u>128,172</u>	<u>110,173</u>
Total net assets / (liabilities)	8	<u>128,172</u>	<u>110,173</u>
The funds of the charity:			
Unrestricted funds	8	119,626	99,058
Restricted income funds	8	8,546	11,115
Total charity funds		<u>128,172</u>	<u>110,173</u>

The financial statements were approved by the Board of Trustees on 10 October 2021 and were signed on its behalf by:



Rev R Strother – Trustee

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTSFor the year ended 31 December 2020

1. General information and accounting policies

Community Baptist Church, Sutton is governed by the constitution dated 11 September 2016 and amended 29 January 2017. The Registered Charity number of the Trust is 1171500 and its registered address is 1 Kenny Drive, Carshalton, SM5 4PH. Accounts are presented in GBP sterling.

The charity's objectives are the advancement of the Christian religion for the benefit of the public in accordance with the following:

To exalt Jesus Christ in all actions and manners so prescribed in his word;

To explain biblical truth in a practical manner so that we may encourage and be an example to our community;

To encourage spiritual growth amongst our membership;

To establish family and moral values in order to promote a godly lifestyle;

To expand the leaders that have a passion to reach out in a spiritual and practical manner; and

To expand the purpose of Jesus Christ in global outreach to our surrounding community and entire world.

Basis of preparation of financial statements

The accounts (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 (FRS102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2020.

After reviewing the charity's finances, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trust therefore continues to adopt the going concern basis in preparing its financial statements.

The charity constitutes a public benefit entity as defined by FRS 102.

Income recognition and debtors

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Investment income is accounted for gross and when received.

Debtors are recognised at their monetary value.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure recognition and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Liabilities are recognised at their monetary value as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable are recognised as expenditure when the commitment is entered into. The Society has specific guidelines to be followed by the Trustees when deciding on the payment of grants to individuals and institutions.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

VAT incurred is not recoverable and is treated as a cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purpose at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. At present restricted funds are raised to support missionary work, at the direction of the trustees.

Financial instruments***Recognition and measurement***

All financial assets and liabilities are initially measured at a transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when, there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some but not all significant risks and rewards of ownership has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020

2. **INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds General	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and legacies:				
Donations from individuals	-	4,729	4,729	9,648
Regular giving and capital donations	34,691	-	34,691	41,700
Gifts in kind	-	-	-	-
	<u>34,691</u>	<u>4,729</u>	<u>39,420</u>	<u>51,348</u>

3. **EXPENDITURE ON RAISING FUNDS**

Costs of generating donations and legacies

	Unrestricted funds General	Restricted costs	Total 2020	Total 2019
	£	£	£	£
Other direct costs of generating voluntary income	126	-	126	125
	<u>126</u>	<u>-</u>	<u>126</u>	<u>125</u>

4. **EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds General	Restricted costs	Total 2020	Total 2019
	£	£	£	£
Regular giving to missionaries	-	9,498	9,498	9,083
Other costs of charitable activities	12,086	-	12,086	13,081
	<u>12,086</u>	<u>9,498</u>	<u>21,584</u>	<u>22,164</u>

5. **GOVERNANCE COSTS (included in charitable activity costs)**

	2020	2019
	£	£
Independent examiner's fee	480	720
	<u>480</u>	<u>720</u>

6. **TRUSTEES AND EMPLOYEES**

The charity does not have any employees in the current year (2019: none). There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Members of the church volunteer to help set up and break down the church setting at services, and volunteer to spread the message locally through meeting the public and distributing tracts on a regular basis.

No employee earned more than £60,000 per annum.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

7. TAXATION

As recorded in Note 1 the church is a registered charity and is therefore exempt from taxation.

8. MOVEMENT IN FUNDS

	1 Jan 20	Net Movement in funds	31 Dec 20
	£	£	£
Restricted funds			
General	11,115	(2,569)	8,546
Unrestricted funds			
General	84,035	20,568	104,603
Designated	15,023	-	15,023
	<u>110,173</u>	<u>17,999</u>	<u>128,172</u>

Net movement in funds, included in the above are as follow:

	Incoming Resources £	Resources expended £	Transfers £	Movement in funds £
Restricted funds				
General	4,729	(9,498)	2,200	(2,569)
Unrestricted funds				
General	34,980	(12,212)	(2,200)	20,568
Designated	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A transfer was made between funds to reflect Gift Aid receipts in respect of restricted donations in 2019 and 2020.

9. SPLIT OF NET ASSETS

	Unrestricted funds £	Restricted funds £	Total £
Cash at bank	119,626	8,546	128,172
	<u>119,626</u>	<u>8,546</u>	<u>128,172</u>

10. ULTIMATE CONTROLLING PARTY

The charity is run on a day to day basis by the appointed trustees as shown in the Trustees' Report.

11. RELATED PARTIES

There are no related party transactions to disclose.

COMMUNITY BAPTIST CHURCH, SUTTON

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 December 2020

Registered Charity Number: 1171500

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for the year ended 31 December 2020

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REPORT OF THE TRUSTEES

for the year ended 31 December 2020

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REPORT OF THE TRUSTEES (continued)
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OBJECTIVES AND ACTIVITIES**Objectives and aims**

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Public benefit

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Grant making

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ACHIEVEMENT AND PERFORMANCE**Review of the development, activities and achievements for the year**

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All assets are held in cash and in light of current interest rates the trustees are satisfied with the returns that they receive given that investments are held in low risk accounts.

FINANCIAL REVIEW**Reserves policy**

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REPORT OF THE TRUSTEES (continued)
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Approved by order of the board of trustees on 10 October 2021 and signed on its behalf by:



Rev R Strother – Trustee

**INDEPENDENT EXAMINER'S REPORT OF THE TRUSTEES OF
COMMUNITY BAPTIST CHURCH, SUTTON**

I report on the accounts for the year ended 31 December 2020 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Warren BA FCA
Cocke, Vellacott & Hill
Chartered Accountants
Unit 28 City Business Centre
Lower Road
LONDON
SE16 2XB

10 October 2021

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020

	Notes	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Income and endowments from:					
Donations and legacies		34,691	4,729	39,420	51,348
Investment income		289	-	289	327
Total income	2	34,980	4,729	39,709	65,385
Expenditure on:					
Raising funds	3	126	-	126	125
Charitable activities	4	12,086	9,498	21,584	22,164
Total expenditure		12,212	9,498	21,710	22,289
Net income and net movement in funds		22,768	(4,769)	17,999	29,416
Transfer between funds	8	(2,200)	2,200	-	-
Reconciliation of funds					
Total funds brought forward	8	99,058	11,115	110,173	80,757
Total funds carried forward	8	<u>119,626</u>	<u>8,546</u>	<u>128,172</u>	<u>110,173</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 7 to 10 form part of these financial statements

COMMUNITY BAPTIST CHURCH, SUTTON

BALANCE SHEET

as at 31 December 2020

		2020	2019
	Notes	£	£
Total current assets:			
Cash at bank		128,172	110,173
		<u>128,172</u>	<u>110,173</u>
Liabilities:			
Creditors: Amounts falling due within one year		-	-
Net current assets / (liabilities)		<u>128,172</u>	<u>110,173</u>
Total assets less current liabilities		<u>128,172</u>	<u>110,173</u>
Total net assets / (liabilities)	8	<u>128,172</u>	<u>110,173</u>
The funds of the charity:			
Unrestricted funds	8	119,626	99,058
Restricted income funds	8	8,546	11,115
Total charity funds		<u>128,172</u>	<u>110,173</u>

The financial statements were approved by the Board of Trustees on 10 October 2021 and were signed on its behalf by:



Rev R Strother – Trustee

The notes on pages 7 to 10 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTSFor the year ended 31 December 2020

1. General information and accounting policies

Community Baptist Church, Sutton is governed by the constitution dated 11 September 2016 and amended 29 January 2017. The Registered Charity number of the Trust is 1171500 and its registered address is 1 Kenny Drive, Carshalton, SM5 4PH. Accounts are presented in GBP sterling.

The charity's objectives are the advancement of the Christian religion for the benefit of the public in accordance with the following:

To exalt Jesus Christ in all actions and manners so prescribed in his word;

To explain biblical truth in a practical manner so that we may encourage and be an example to our community;

To encourage spiritual growth amongst our membership;

To establish family and moral values in order to promote a godly lifestyle;

To expand the leaders that have a passion to reach out in a spiritual and practical manner; and

To expand the purpose of Jesus Christ in global outreach to our surrounding community and entire world.

Basis of preparation of financial statements

The accounts (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 (FRS102) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2020.

After reviewing the charity's finances, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trust therefore continues to adopt the going concern basis in preparing its financial statements.

The charity constitutes a public benefit entity as defined by FRS 102.

Income recognition and debtors

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be measured reliably.

Investment income is accounted for gross and when received.

Debtors are recognised at their monetary value.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure recognition and liabilities

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

Liabilities are recognised at their monetary value as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants payable are recognised as expenditure when the commitment is entered into. The Society has specific guidelines to be followed by the Trustees when deciding on the payment of grants to individuals and institutions.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. Accordingly the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

VAT incurred is not recoverable and is treated as a cost.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purpose at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. At present restricted funds are raised to support missionary work, at the direction of the trustees.

Financial instruments***Recognition and measurement***

All financial assets and liabilities are initially measured at a transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when, there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some but not all significant risks and rewards of ownership has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

NOTES TO THE FINANCIAL STATEMENTS (continued)
For the year ended 31 December 2020

2. **INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds General	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and legacies:				
Donations from individuals	-	4,729	4,729	9,648
Regular giving and capital donations	34,691	-	34,691	41,700
Gifts in kind	-	-	-	-
	<u>34,691</u>	<u>4,729</u>	<u>39,420</u>	<u>51,348</u>

3. **EXPENDITURE ON RAISING FUNDS**

Costs of generating donations and legacies

	Unrestricted funds General	Restricted costs	Total 2020	Total 2019
	£	£	£	£
Other direct costs of generating voluntary income	126	-	126	125
	<u>126</u>	<u>-</u>	<u>126</u>	<u>125</u>

4. **EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted funds General	Restricted costs	Total 2020	Total 2019
	£	£	£	£
Regular giving to missionaries	-	9,498	9,498	9,083
Other costs of charitable activities	12,086	-	12,086	13,081
	<u>12,086</u>	<u>9,498</u>	<u>21,584</u>	<u>22,164</u>

5. **GOVERNANCE COSTS (included in charitable activity costs)**

	2020	2019
	£	£
Independent examiner's fee	480	720
	<u>480</u>	<u>720</u>

6. **TRUSTEES AND EMPLOYEES**

The charity does not have any employees in the current year (2019: none). There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Members of the church volunteer to help set up and break down the church setting at services, and volunteer to spread the message locally through meeting the public and distributing tracts on a regular basis.

No employee earned more than £60,000 per annum.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 December 2020

7. TAXATION

As recorded in Note 1 the church is a registered charity and is therefore exempt from taxation.

8. MOVEMENT IN FUNDS

	1 Jan 20	Net Movement in funds	31 Dec 20
	£	£	£
Restricted funds			
General	11,115	(2,569)	8,546
Unrestricted funds			
General	84,035	20,568	104,603
Designated	15,023	-	15,023
	<u>110,173</u>	<u>17,999</u>	<u>128,172</u>

Net movement in funds, included in the above are as follow:

	Incoming Resources £	Resources expended £	Transfers £	Movement in funds £
Restricted funds				
General	4,729	(9,498)	2,200	(2,569)
Unrestricted funds				
General	34,980	(12,212)	(2,200)	20,568
Designated	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A transfer was made between funds to reflect Gift Aid receipts in respect of restricted donations in 2019 and 2020.

9. SPLIT OF NET ASSETS

	Unrestricted funds £	Restricted funds £	Total £
Cash at bank	119,626	8,546	128,172
	<u>119,626</u>	<u>8,546</u>	<u>128,172</u>

10. ULTIMATE CONTROLLING PARTY

The charity is run on a day to day basis by the appointed trustees as shown in the Trustees' Report.

11. RELATED PARTIES

There are no related party transactions to disclose.