

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

England & Wales · Charity number 1173420

## Details

---

Other names	THE HUB, BEEDING - UPPER BEEDING BAPTIST CHURCH, THE HUB, BEEDING
Status	Registered
Legal form	CIO
Registered	2017-06-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address The Hub  
Beeding  
19 Church Lane  
Upper Beeding  
Steyping

Phone 01903815720

Email [hello@thehubbeeding.org](mailto:hello@thehubbeeding.org)

Website [www.thehubbeeding.org](http://www.thehubbeeding.org)

## Activities

---

**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** - regular public worship, prayer, Bible study, preaching and teaching;- evangelism and mission, locally, regionally, nationally and internationally;- the teaching, encouragement, welcome and inclusion of young people;- education and training for Christian and community service;- encouraging pastoral care;- supporting and encouraging charitable social action in the UK and abroad;

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- West Sussex

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£226,557	£195,730	-	-
2023-12-31	£194,228	£206,271	-	-
2022-12-31	£181,719	£200,806	-	-
2021-12-31	£158,161	£144,663	-	-
2020-12-31	£234,967	£245,732	-	-

## Trustees

Name	Role	Appointed
Joanna Sheila Jackson		2024-09-20
Juliet Jane Hindson		2025-09-16
Mark Woolfenden		2023-09-19
Mavis Ann Whitchurch		2019-05-21
Nicholas Andrew DUNGAY		2025-09-16
Philip Jonathan Durden		2025-09-16
Robin Fisk		2019-05-21

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

England & Wales - Charity number 1173420

---

# Accounts

---

Charity Registration No. 1173420

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING LEGAL AND ADMINISTRATIVE INFORMATION

## Trustees

Rev P Butchers  
J Jackson  
M Woolfenden  
E S Burt  
M S Dillamore  
R Fisk  
M A Whitechurch  
A Sharpe

## Charity number

1173420

## Principal address

The Hub, Beeding  
19 Church Lane  
Upper Beeding  
Steyning  
BN44 3HP

## Independent Examiners

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

## Bankers

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## CONTENTS

	<b>Page</b>
Trustees' report	1
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9-16

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Introduction

The trustees are pleased to present their annual report and accounts for the year ended 31 December 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

#### Aim and Purposes

The principal purpose of The Hub, Beeding, (Charity The Hub, Beeding Upper Beeding Baptist Church) is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

#### **Objectives**

The Activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

#### **Performance and Achievements**

What follows is something of the work, imagination and love that the church has for God, one another and their community. It is tip of the iceberg and cannot adequately express the friendships formed, the love shared, those served, the personal and spiritual growth experienced, the opportunities to share our Faith, the fun we have had, how much we miss our brothers and sisters who have died, the dreams we still have and all the other non-tangible things about being a part of The Hub which will not make it into the following report. Those things, of course, are the most important things, and the events and facts recorded below are the signs which testify to all that the Lord is doing in us and through us.

Robin Fisk, Acting Chair of Trustees

#### Financial Review

There are two Restricted Funds - Community Fund for all the church's work in the community and Refugee Support Fund for support of Ukrainian refugees and others in our community.

Income during the year was General Fund £206,295, Designated Funds £505 and Restricted Funds £19,757.

Expenditure during the year was General Fund £169,934, Designated Funds £nil and Restricted Funds £25,796.

The Church trustees have established a Reserves Policy to provide financial stability in the pursuit and development of our principal activity. The trustees have set aside reserves to meet emergency situations that may arise either in significant reduction in income or significant unforeseen expenditure in order to meet unexpected staff costs and other emergency situations the trustees have currently agreed to maintain a minimum sum of £12,500.

Should there be a shortfall in maintaining the sum reviewed and agreed, the trustees may consider reviewing the budget, or other means to ensure that sufficient reserves are maintained. The trustees review annually the level of reserves required to ensure sufficient funds to meet emergency situations. They also monitor income and expenditure closely to minimise unexpected financial risks. The Trustees receive a monthly report of financial activity. They have approved the 2024 accounts.

At the year-end the charity held unrestricted free reserves of £36,572 (2023: £211).

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

The financial report confirms the Trustees' view the Charity is in good shape to meet the vision and purpose of the church in serving the Community for years to come.

#### Main Summary

##### Governance and Trustees

**Membership-** Throughout 2024 there was little movement in the membership. There were 2 resignations and one transferred their membership, and one other person who became a member. There were 4 church meetings held throughout the year and the AGM was held in March. The election of Leaders was held at the September meeting with one new member being voted onto the leadership.

**The Trustee's** met, on average, twice a month. We have worked on ways to streamline the agendas and minute taking which has helped us to work and think differently, and hopefully be as efficient as possible with all of the necessary duties like policy reviews, matters concerning the charity and the operation of the church. Staff attend these meetings on an occasional but regular basis thus allowing for updates on the everyday workings of the charity and allowing for both supervision and support.

**Policies** - The Hub has the following policies, these were reviewed during the year and any updates made. The safeguarding policy statement was read to the church and a copy can be found on the church noticeboard along with the details of the Designated people for safeguarding. All the policies are available on the website:

- Complaints
- Conflict of interests
- Data protection
- Equal opportunities
- Financial
- Fire safety
- Health and safety
- Lone working
- Remuneration
- Reserves
- Risk management
- Safeguarding - Children, Young People and Adults at risk
- Volunteers

#### Safeguarding

The Safeguarding Trustee annually presents the safeguarding statement (a copy of which is on the church notice board), and all members are made aware of our Designated Person for Safeguarding.

#### Hub Church Youth and Children

##### **Sunday Mornings – Hub Kids**

Leaders: Vicki, Jo, Cristina, Phil, Simon, Zara

Hub Kids continued to work- with the pattern of fortnightly cafe church activities (1st and 3rd Sundays) alongside the led children's sessions during the Celebration and Contemplation services (2nd and 4th Sundays). For the children's sessions, the team prepared a programme with age and ability appropriate activities for the children who came, following the same themes as the main church congregation. Activities included games, crafts, discussions, video clips based on the relevant theme of the week.

#### Highlights

- The children enjoy the activities prepared for them and engage in age appropriate ways with what each session contains.
- The children and young people relate well together despite the widening age groups at times and the small size of the groups.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Challenges

- Regular family attendance continued to be very unpredictable which makes planning hard.
- Numbers of children still vary from week to week between 2 and 6.
- Creative planning can be difficult at times, the challenging being to cater for such a broad age group and supporting more children with neuro diversities.

#### Community family work

##### Parenting Support

**Positive Parenting** - It was great to be able to run a series of face-to-face groups again this year. Themes for sessions included: Understanding Behaviour, Healthy Communication and Setting Loving Limits.

**1:1 Family Support** - Following on from the parenting groups Vicki was able to offer follow up 1:1 family support to some parents as requested or needed.

**Flourish** - In addition to Positive Parenting workshops Vicki offered a group called 'Flourish' specifically for parents and carers of children with special educational needs or disabilities. This proved very popular due to the scarcity of this type of support in the locality. The monthly group offered peer support for parents. Topics covered by this group concentrated on those that arose during conversations, which specifically affect families with children on the SEND pathway. Occasionally an outside speaker was invited to provide specific skills such as Speech and language, Carers support, emotional regulation, challenges with eating.

**Positive Play** - Over the course of the year, over 50 families attended this weekly term time group for parents & carers of children under 5 years of age. Vicki & Laura, alongside some volunteers, provide a welcoming and enjoyable environment with games, craft activities, snacks and the chance for parents/carers to chat together, building friendships. This is a lively but supportive group that generates much of the interest in Positive Parenting groups and 1:1 support opportunities.

**Messy Church** - Messy Church continued to run on the 3<sup>rd</sup> Saturday morning of each month with a growing number of families attending. Each month there is a theme and a simple brunch. The volunteers have formed a strong team, with the ability to slip into different roles on any given session as needed. Themes focus on reflective questions, applying Christian values to everyday life. There has been a continued sense of relationships growing between the families, and many supportive conversations between team members and the families. It is particularly good to see whole families coming together including dads. A number of Messy Church families accepted the invitation to a Christmas service at The Hub.

**Upper Beeding Primary School** - As well as regular assemblies, Vicki continues to offer Family support once a month in school. Appointments are pre- booked with the SENCO. Follow-up support is given either at the Hub, in school or by including the families in the Positive parenting groups and Flourish.

##### BeFriend

Befriend Senior exists to support those facing loneliness and isolation due to a change in their circumstance. Befriend offers friendship and encouragement. Befriend supports the lonely or isolated due to a change in circumstance such as moving to a new area, those suffering from bereavement or loss of mobility or health, mental or physical.

We have eight ongoing friendships, six clients we are in contact with but who for various reasons haven't made a specific match, two Befrienders waiting for a match and two more being onboarded.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Hub Café

The café continues to be a true HUB for so many in the community. We are busier than ever, with the majority of customers coming from the locality. The café continues to be a place for networking, and we have regular drop ins with the Neighbourhood Wardens, Alzheimers Society, Age UK and more. We welcome volunteers and offer training. We currently have 32 Cafe volunteers and 12 active bakers.

**Food Hubbard** - Our list of recipients needing food support is steady, and we can clearly see that the higher cost of living is causing problems for more families. We have received a very generous amount of supplies from local residents through the Beeding Newsagents, Horsham Matters and also from the congregation and Cafe customers. Sue from Beeding News continues to refer many people to Cafe, Hubbard and Friendship Lunch.

**Friendship Lunch** - This is also growing, serving an average of 55 meals twice a month. Our aim is to tackle loneliness and isolation, and to encourage new friendships to be formed among our guests. We have two different teams cooking a two-course meal. Since last year more volunteers were added to the teams.

#### Teaching and Growth Groups 2024

Our Sunday meetings followed a 4 week rotation offering creative and imaginative as well as relevant opportunities for worship, where there was a fifth Sunday the opportunity was taken to fellowship together over lunch.

1<sup>st</sup> Sunday - Cafe Church

2<sup>nd</sup> Sunday - Celebration with teaching

3<sup>rd</sup> Sunday – Café Church

4<sup>th</sup> Sunday - Contemplative - reflective worship with communion

5<sup>th</sup> Sunday - lunch together, picnic or something social together

Themes covered this year have included:

- The Christ Centred Life
- Connected Together Believing & Belonging
- The God who calls, sees, saves
- Living God's Story – engaging ancient scriptures with modern life
- Upside Down Kingdom From Heaven to Earth – the story of Christ's coming
- Celebrating the women of Christmas

#### Public benefit statement

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Aim and Purposes' section above.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### Trustees' responsibilities in relation to the accounts

The Trustees of Upper Beeding Baptist Church: The Hub, Beeding, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the 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 accounts comply with the Charities Act 2011. 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 the Trustees board on ..... 23/6/2025 .....

Signed on behalf of the board of trustees



.....  
Robin Fisk  
**Treasurer and Acting Chair of Trustees**

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

**Independent examiner's report to the trustees of Upper Beeding Baptist Church: The Hub, Beeding**

I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 7 - 16.

**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').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements set out in the Charities (Accounts & 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.

**Mark Cummins FCCA FCIE**  
**for and on behalf of TC Group**  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: .....

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**STATEMENT OF FINANCIAL ACTIVITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

	Notes	Unrestricted funds	Restricted funds	Designated Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies		145,036	1,270	-	146,306	124,237
Charitable activities		7,043	3,487	-	10,530	6,203
Other trading activities		48,121	-	-	48,121	41,867
Investments		1,095	-	505	1,600	421
Other income		5,000	15,000	-	20,000	21,500
<b>Total income</b>	<b>3</b>	<b>206,295</b>	<b>19,757</b>	<b>505</b>	<b>226,557</b>	<b>194,228</b>
<b>Expenditure on:</b>						
Charitable activities		154,878	25,796	-	180,674	188,920
Other expenditure		15,056	-	-	15,056	17,351
<b>Total expenditure:</b>	<b>4</b>	<b>169,934</b>	<b>25,796</b>	<b>-</b>	<b>195,730</b>	<b>206,271</b>
<b>Net income / (expenditure) and movement in funds</b>		<b>36,361</b>	<b>(6,039)</b>	<b>505</b>	<b>30,827</b>	<b>(12,044)</b>
Total funds brought forward		211	7,443	19,928	27,582	39,626
<b>Total funds carried forward</b>	<b>13</b>	<b>36,572</b>	<b>1,404</b>	<b>20,433</b>	<b>58,409</b>	<b>27,582</b>

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>	<b>8</b>		-		-
<b>Current assets</b>					
Cash at bank and in hand		60,443		29,322	
		<u>60,443</u>		<u>29,332</u>	
<b>Creditors: amounts falling due within one year</b>	<b>9</b>	<b>(2,034)</b>		<b>(1,740)</b>	
<b>Net current assets</b>			<b>58,409</b>		<b>27,582</b>
<b>Total assets less current liabilities</b>			<u><b>58,409</b></u>		<u><b>27,582</b></u>
<b>Net assets</b>			<u><b>58,409</b></u>		<u><b>27,582</b></u>
<b>The funds of the charity</b>					
Unrestricted funds	13	36,572		211	
Restricted funds	11	1,404		7,443	
Designated funds	12	20,433		19,928	
		<u>58,409</u>		<u>27,582</u>	

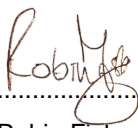
The charity is entitled to the exemption from the audit requirement for the year ended 31 December 2024. No member of the charity has deposited a notice, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period so far as applicable to the charity.

The notes on pages 9 to 16 form part of these accounts.

The accounts were approved by the Board on ..... 23/6/2025 .....



Robin Fisk  
**Treasurer and Acting Chair of Trustees**  
**Charity Registration No. 1173420**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern basis

The accounts have been prepared under the Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Upper Beeding Baptist Church: The Hub, Beeding meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about Upper Beeding Baptist Church: The Hub, Beeding's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

##### 1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

##### 1.3 Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Income from Charitable activities comprises grants awarded for activities undertaken by the charity. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

Investment income is accounted for on a receivable basis.

Income from other trading activities represents the sale of goods and services and is recognised when receivable.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are now included as support costs.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Accounting Policies (continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Asset category	Annual rate
Fixtures and fittings	20%
Computer equipment	25%

**1.6 Fund accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Designated funds – these are funds which have been set aside by trustees to be spent on a specific purpose.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts

**1.7 Taxation**

As a charity, Upper Beeding Baptist Church: The Hub, Beeding is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

**2 Key estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 3 Analysis of income

	Unrestricted funds £	Restricted funds £	Designated Funds £	Total 2024 £	Total 2023 £
Sundry donations	13,377	-	-	<b>13,377</b>	16,029
Offerings	12,200	-	-	<b>12,200</b>	10,700
Giving	83,843	1,270	-	<b>85,113</b>	58,537
Charity vouchers	19,274	-	-	<b>19,274</b>	19,970
Gift aid refund	16,342	-	-	<b>16,342</b>	16,503
Solar Panels	-	-	-	-	2,498
<b>Total donations and legacies</b>	<b>145,036</b>	<b>1,270</b>	-	<b>146,306</b>	124,237
Grants	5,000	15,000	-	<b>20,000</b>	21,500
<b>Total other income</b>	<b>5,000</b>	<b>15,000</b>	-	<b>20,000</b>	21,500
Children and family work	1,630	-	-	<b>1,630</b>	1,879
Friendship lunch	5,381	-	-	<b>5,381</b>	4,094
Community work	32	3,487	-	<b>3,519</b>	230
<b>Total charitable activities</b>	<b>7,043</b>	<b>3,487</b>	-	<b>10,530</b>	6,203
Hub café	43,324	-	-	<b>43,324</b>	37,502
Lettings	4,797	-	-	<b>4,797</b>	4,365
<b>Total other trading activities</b>	<b>48,121</b>	-	-	<b>48,121</b>	41,867
Interest received	1,095	-	505	<b>1,600</b>	421
<b>Total investments</b>	<b>1,095</b>	-	<b>505</b>	<b>1,600</b>	421
<b>Total income</b>	<b>206,295</b>	<b>19,757</b>	<b>505</b>	<b>226,557</b>	194,228

Further details of the restricted grants are shown in note 11.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

4 Analysis of expenditure	Staff costs	Other costs	Total	Total
			2024	2023
	£	£	£	£
Hub Base	4,014	33,123	37,137	50,192
Hub Staff	121,438	-	121,438	114,737
Hub Mission	-	9,949	9,949	12,613
Hub Community Work	3,182	7,082	10,264	9,378
Support costs (note 5)	-	1,886	1,886	2,000
<b>Total charitable activities</b>	<b>128,634</b>	<b>52,040</b>	<b>180,674</b>	188,920
Hub Café	-	15,056	15,056	17,351
<b>Total other expenditure</b>	<b>-</b>	<b>15,056</b>	<b>15,056</b>	17,351
<b>Total expenditure</b>	<b>128,634</b>	<b>67,096</b>	<b>195,730</b>	206,271

5 Support costs	2024	2023
	£	£
Governance costs (independent examination)	1,836	1,740
Staff training	50	260
	<b>1,886</b>	2,000

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Employees**

**Number of employees**

The charity employed 5 employees during the year (2023: 5).

**Employment costs**

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b>87,779</b>	83,164
Social security costs	<b>20,919</b>	18,937
Pension costs	<b>19,936</b>	19,116
	<b>128,634</b>	121,217

There were no employees whose annual emoluments were £60,000 or more (2023: none).

The key management personnel of the charity comprise the Minister, Rev Peter J Butchers. The minister is paid above the Standard Baptist Union stipend.

**7 Trustees**

During the year trustees were reimbursed expenditure totalling £1,604 (2023: £1,759).

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work as trustees.

**8 Tangible fixed assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
<b>As at 1 January and 31 December 2024</b>	16,964	715	<b>17,679</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
<b>As at 1 January and 31 December 2024</b>	16,964	715	<b>17,679</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31 December 2024</b>	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

<b>9 Creditors: amounts falling due within one year</b>	<b>2024</b>	2023
	£	£
Accruals	<b>2,034</b>	1,740
	<hr/> <b>2,034</b> <hr/>	<hr/> 1,740 <hr/>

#### **10 Employee Benefit Obligations** **Baptist Pension Scheme**

The church is a participating employer the Baptist Pension Scheme (“the Scheme”), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme, previously known as the Baptist Ministers Pension Fund, started in 1925. At the beginning of the financial year, the scheme comprised of a defined benefits scheme which was closed to future accrual on 31 December 2011 and a defined contribution plan which was opened in January 2012. The assets of the Scheme are held separately from those of the Employer and the other participating employers.

For the current financial year, the pension provision for members of the Scheme is being made through the Defined Contribution (DC) Plan. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. Furthermore, members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

In October 2024, the insurance company Just Group completed a buy out of the liabilities of the closed defined benefit scheme. From that date any remaining liability of the participating scheme members to defined benefit scheme ceased and the £1 per month deficit contributions payable by the participating employers which were agreed in the recovery plan approved in August 2022 also ceased from that date. Administration of the closed defined benefit scheme transferred from the pension trustees to Just Group from that date.

The Minister and some members of the church staff are eligible to join the Scheme.

As there are a large number of contributing employers participating in the scheme, the church is unable to ascertain a formal valuation of its share of the underlying assets and liabilities of the scheme. The church however has been able to acquire an estimation of the valuation of its share of underlying assets and liabilities from the Baptist Pension Scheme. The liability relating to Upper Beeding Baptist Church; The Hub, Beeding is estimated to be £240,000 (2023: £240,000). The church understands that it would have cost £15,700 (2023: £15,700) to settle its statutory obligations to the scheme at the year end. The church has no plan to leave the scheme and expects to continue to make payments to the scheme in line with the recovery plan.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The present value of the agreed deficit contributions were immaterial at the beginning of the financial year and were fully extinguished once buy out was completed by Just Group in October 2024.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 11 Restricted funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
Community Fund	6,504	19,757	(25,796)	-	465
Refugee Support Fund	939	-	-	-	939
	<u>7,443</u>	<u>19,757</u>	<u>(25,796)</u>	<u>-</u>	<u>1,404</u>

**Community Fund** – This fund covers all aspects of our work supporting the local community.

**Refugee Support Fund** – This fund is for supporting refugees for Ukraine and other countries. We are working together with St Andrews Church and other in our area.

#### 12 Designated funds

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
Hub Projects Fund	7,302	-	-	-	7,302
Reserve Fund	12,626	505	-	-	13,131
	<u>19,928</u>	<u>505</u>	<u>-</u>	<u>-</u>	<u>20,433</u>

**Hub Projects** - This is a Designated Fund for one off projects not included in the Hub's General Fund Budget.

**Reserve Fund** – This is a Designated Fund for monies set aside as a reserve in line with Charity Commission requirements.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

13 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Designated funds £	Total £
Fund balances at 31 December 2024 are represented by: -				
Current assets	38,606	1,404	20,433	60,443
Creditors: amounts falling due within one year	(2,034)	-	-	(2,034)
	<u>36,572</u>	<u>1,404</u>	<u>20,433</u>	<u>58,409</u>
	£	£	£	£
Fund balances at 31 December 2023 are represented by:-				
Current assets	1,951	7,443	19,928	29,322
Creditors: amounts falling due within one year	(1,740)	-	-	(1,740)
	<u>211</u>	<u>7,443</u>	<u>19,928</u>	<u>27,582</u>
	£	£	£	£

#### 14 Control

The charity is under the control of the Trustees

#### 15 Charity information

Upper Beeding Baptist Church: The Hub, Beeding is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

England & Wales - Charity number 1173420

---

# Accounts

---

Charity Registration No. 1173420

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## LEGAL AND ADMINISTRATIVE INFORMATION

### Trustees

Rev P Butchers  
M S Dillamore  
R Fisk  
R Bathurst  
A Sharpe  
M Whitchurch  
E Burt  
M Woolfenden (Appointed on 19 September 2023)

### Charity number

1173420

### Principal address

The Hub, Beeding  
19 Church Lane  
Upper Beeding  
Steyning  
BN44 3HP

### Independent Examiners

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

### Bankers

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## CONTENTS

	<b>Page</b>
Trustees' report	1
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### Introduction

The trustees are pleased to present their annual report and accounts for the year ended 31 December 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

#### Aim and Purposes

The principal purpose of The Hub, Beeding, (Charity The Hub, Beeding Upper Beeding Baptist Church) is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

#### **Objectives**

The Activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

#### **Performance and Achievements**

What follows is something of the work, imagination and love that the church has for God, one another and their community. It is tip of the iceberg and cannot adequately express the friendships formed, the love shared, those served, the personal and spiritual growth experienced, the opportunities to share our Faith, the fun we have had, how much we miss our brothers and sisters who have died, the dreams we still have and all the other non-tangible things about being a part of The Hub which will not make it into the following report. Those things, of course, are the most important things, and the events and facts recorded below are the signs which testify to all that the Lord is doing in us and through us.

Rev Peter Butchers, Chair of Trustees

#### Financial Review

There are two Restricted Funds - Community Fund for all the church's work in the community and Refugee Support Fund for support of Ukrainian refugees and others in our community.

Income during the year was General Fund £159,288, Designated Funds £16,898 and Restricted Funds £18,042.

Expenditure during the year was General Fund £164,377, Designated Funds £15,332 and Restricted Funds £26,562.

The Church trustees have established a Reserves Policy to provide financial stability in the pursuit and development of our principal activity. The trustees have set aside reserves to meet emergency situations that may arise either in significant reduction in income or significant unforeseen expenditure in order to meet unexpected staff costs and other emergency situations the trustees have currently agreed to maintain a minimum sum of £12,500.

Should there be a shortfall in maintaining the sum reviewed and agreed, the trustees may consider reviewing the budget, or other means to ensure that sufficient reserves are maintained. The trustees review annually the level of reserves required to ensure sufficient funds to meet emergency situations. They also monitor income and expenditure closely to minimise unexpected financial risks. The Trustees receive a monthly report of financial activity. They have approved the 2023 accounts.

At the year end the charity held unrestricted free reserves of £211 (2022: £5,481), designated reserves of £19,928 (2022: £18,182) and restricted reserves of £7,443 (2022: £15,963).

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

The financial report confirms the Trustees' view the Charity is in good shape to meet the vision and purpose of the church in serving the Community for years to come.

#### Main Summary

##### Governance and Trustees

**Membership-** Throughout 2023 we had an amount of movement in the membership. There were 3 deaths, 2 resignations and 2 who moved and transferred their membership. During the year we had 7 new members. There were members meetings held in March, May, September and November. The AGM took place in March and the election of trustees took place at the September meeting.

**The Trustees'** met, on average, twice a month. We have worked on ways to streamline the agendas and minute taking which has helped us to work and think differently, and hopefully be as efficient as possible with all of the necessary duties like policy reviews, matters concerning the charity and the operation of the church. Staff attend these meetings on an occasional but regular basis thus allowing for updates on the everyday workings of the charity and allowing for both supervision and support.

**Policies** - The Hub has the following policies, these were reviewed during the year and any updates made. The safeguarding policy statement was read to the church and a copy can be found on the church noticeboard along with the details of the Designated people for safeguarding. All the policies are available on the website:

- Complaints
- Conflict of interests
- Data protection
- Equal opportunities
- Financial
- Fire safety
- Health and safety
- Lone working
- Remuneration
- Reserves
- Risk management
- Safeguarding - Children, Young People and Adults at risk
- Volunteers

#### Safeguarding

The Safeguarding Trustee annually presents the safeguarding statement (a copy of which is on the church notice board), and all members are made aware of our Designated Person for Safeguarding.

#### Hub Church Youth and Children

##### **Sunday Mornings – Hub Kids**

Leaders: Vicki, Jo, Cristina, Phil, Simon, Zara

Hub Kids continued to follow the themes of the main church services and worked with the pattern of fortnightly cafe church. The team prepared appropriate activities following the same themes from the lectionary as the main church congregation. Children then engage with their families around the table discussions on the cafe church Sundays. The 2nd and 4th Sundays leaders took the children out of the main service and enjoyed appropriate sessions prepared for the ages and abilities of the children that came each week. Activities include games crafts, discussions, video clips based on the relevant theme of the week.

#### Highlights

- The older children take the opportunity to join in with the adult discussion as well their own activities on Cafe Church Sundays.
- The children and young people relate well together despite the widening age groups at times.
- Older children have enjoyed supporting the younger ones with some activities.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### Challenges

- Regular family attendance continued to be very unpredictable which makes planning hard.
- Numbers of children still vary from week to week between 2 and 10.
- Creative planning can be difficult at times, the challenging being to cater for such a broad age group and supporting more children with neuro diversities.

#### Community family work

##### **Positive Parenting Groups**

- It was great to be able to run 5 Face to Face groups again between February and December. 36 Parents, including some dads, attended.
- We ran our first Parenting Children with ADHD and Parenting Children with ASD course this year.
- Vicki offered continued 1:1 family support to some parents after the courses had finished.

**Flourish** - A group for parents with children with SEND meets monthly on a Tuesday run by Vicki. A peer support group looking at topics which arise during conversation which specifically affect families with children on the SEND pathway. Outside speakers have also attended some sessions offering specific skills such as Speech and language, Carers support, emotional regulation, challenges with eating.

**Positive Play** - Laura and Vicki lead the group with Victoria continuing to help regularly with craft activities, snack time and chatting with parents. Over 50 different families have attended this year – we regularly see between 20 and 25 families each week. It is a lively but supportive atmosphere and generates much of the interest in Positive parenting groups. 1:1 support opportunities from Vicki often arise from this group as well.

**Messy Church** - First session happened in February 2023, meeting on the 3rd Saturday of the month for themed activities and simple brunch. Focus on reflective questions applying Christian values to everyday life. 25 different families attended so far with an average 12 families each month. Great to see families come together including dads. Strong relationships are forming between families and also with some of the volunteers.

**Upper Beeding Primary School** - As well as regular assemblies, Vicki continues to offer Family support once a month in school. Appointments are pre-booked with the SENCO. Follow-up support is given either at the Hub, in school or by including the families in the Positive parenting groups and Flourish.

**Intergenerational Tots** - Finished in September due to lack of regular attendance from the older people and unable to attract support from local care homes.

**Warm Hub** - We decided that Warm Hub, whilst appreciated by those who attended last year, was not needed for the purpose of alleviating pressure for heating bills this year. We did not have the staff and volunteer capacity to host the space this year.

**Menopause Matters** - Vicki and Heather hosted two very successful Menopause Matters cafes. One with outside speakers and one as a peer support space. It is proving difficult to attract support from our local Health centre to promote free health support and alternative therapies are costly. We hope to pursue this in future as there is a definite need for women in our community to find support and advice.

#### BeFriend

Befriend Senior exists to support those facing loneliness and isolation due to a change in their circumstance. Befriend offers friendship and encouragement. Befriend supports the lonely or isolated due to a change in circumstance such as moving to a new area, those suffering from bereavement or loss of mobility or health, mental or physical.

We have eight ongoing friendships, six clients we are in contact with but who for various reasons haven't made a specific match, two Befrienders waiting for a match and two more being onboarded.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### Hub Café

The café continues to be a true HUB for so many in the community. We are busier than ever, hosting now for different local groups and not so local. The café continue to be a place for networking, different charities are invited to come and share their services to our customers, these include Age UK, Alzheimer's Society, Carers Support and Energy Desk to name a few. We welcome volunteers, we offer training. We currently have 30 Cafe volunteers and 12 active bakers.

**Hubbard** - Our list of recipients has increased, and we can clearly see that the higher cost of living is causing problems for more families. We have received a very generous amount of supplies from local residents through the Beeding Newsagents, Horsham matters and also from the congregation and Cafe customers. We have added babies supplies to our shelves. Sue from Beeding News continues to refer many people to Cafe, Hubbard and Friendship Lunch.

**Friendship Lunch** - This is also growing serving an average of 50+ meals twice a month. Our aim is to tackle loneliness and isolation, and to encourage new friendships to be formed among our guests. We have two different teams cooking a two-course meal. Since last year we had more volunteers added to the teams and who are willing to do a Food and Hygiene Course.

#### Teaching and Growth Groups 2023

Our Sunday meetings followed a 4 week rotation offering creative and imaginative as well as relevant opportunities for worship, where there was a fifth Sunday the opportunity was taken to fellowship together over lunch.

- 1<sup>st</sup> Sunday - Cafe Church
- 2<sup>nd</sup> Sunday - Celebration with teaching
- 3<sup>rd</sup> Sunday – Café Church
- 4<sup>th</sup> Sunday - Contemplative - reflective worship with communion
- 5<sup>th</sup> Sunday - lunch together, picnic or something social together

Themes covered this year have included:

- Cultivating the Inner Life
- Only Human: spirituality for the whole person
- Living God's Story - engaging ancient scriptures with modern life
- From Heaven to Earth - the story of Christ's coming

#### Public benefit statement

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Aim and Purposes' section above.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### Trustees' responsibilities in relation to the accounts

The Trustees of Upper Beeding Baptist Church: The Hub, Beeding, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the 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 accounts comply with the Charities Act 2011. 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 the Trustees board on 27 June 2024

Signed on behalf of the board of trustees



.....  
Rev Peter J Butchers  
**Chair of Trustees**

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

**Independent examiner's report to the trustees of Upper Beeding Baptist Church: The Hub, Beeding**

I report on 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').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements set out in the Charities (Accounts & 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.



**Mark Cummins FCCA FCIE**  
**for and on behalf of TC Group**  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: 27 June 2024

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**STATEMENT OF FINANCIAL ACTIVITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

	Notes	Unrestricted funds	Restricted funds	Designated Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies		111,027	1,312	11,898	124,237	132,418
Charitable activities		5,973	230	-	6,203	6,037
Other trading activities		41,867	-	-	41,867	29,384
Investments		421	-	-	421	180
Other income		-	16,500	5,000	21,500	13,700
<b>Total income</b>	<b>3</b>	<b>159,288</b>	<b>18,042</b>	<b>16,898</b>	<b>194,228</b>	<b>181,719</b>
<b>Expenditure on:</b>						
Charitable activities		148,056	26,562	14,302	188,920	187,043
Other expenditure		16,321	-	1,030	17,351	13,763
<b>Total expenditure:</b>	<b>4</b>	<b>164,377</b>	<b>26,562</b>	<b>15,332</b>	<b>206,271</b>	<b>200,806</b>
<b>Net income/(expenditure)</b>		<b>(5,090)</b>	<b>(8,520)</b>	<b>1,566</b>	<b>(12,044)</b>	<b>(19,087)</b>
<b>Transfers between funds</b>	<b>12</b>	<b>(180)</b>	<b>-</b>	<b>180</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(5,270)</b>	<b>(8,520)</b>	<b>1,746</b>	<b>(12,044)</b>	<b>(19,087)</b>
Total funds brought forward		5,481	15,963	18,182	39,626	58,713
<b>Total funds carried forward</b>	<b>13</b>	<b>211</b>	<b>7,443</b>	<b>19,928</b>	<b>27,582</b>	<b>39,626</b>

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	8		-		-
<b>Current assets</b>					
Cash at bank and in hand		29,322		41,181	
		<u>29,322</u>		<u>41,181</u>	
<b>Creditors: amounts falling due within one year</b>	9	<b>(1,740)</b>		<b>(1,555)</b>	
<b>Net current assets</b>			<b>27,582</b>		<b>39,626</b>
			<u>27,582</u>		<u>39,626</u>
<b>Total assets less current liabilities</b>			<b>27,582</b>		<b>39,626</b>
			<u>27,582</u>		<u>39,626</u>
<b>The funds of the charity</b>					
Unrestricted funds		211		5,481	
Restricted funds	11	7,443		15,963	
Designated funds	12	19,928		18,182	
		<u>27,582</u>		<u>39,626</u>	
		<u>27,582</u>		<u>39,626</u>	

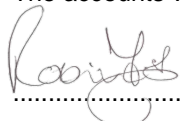
The charity is entitled to the exemption from the audit requirement for the year ended 31 December 2023. No member of the charity has deposited a notice, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period so far as applicable to the charity.

The notes on pages 9 to 16 form part of these accounts.

The accounts were approved by the Board on 27 June 2024



.....

R Fisk  
Treasurer

Charity No. 1173420

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern basis

The accounts have been prepared under the Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Upper Beeding Baptist Church: The Hub, Beeding meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about Upper Beeding Baptist Church: The Hub, Beeding's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

##### 1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

##### 1.3 Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Income from Charitable activities comprises grants awarded for activities undertaken by the charity. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

Investment income is accounted for on a receivable basis.

Income from other trading activities represents the sale of goods and services and is recognised when receivable.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are now included as support costs.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting Policies (continued)

#### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Asset category	Annual rate
Fixtures and fittings	20%
Computer equipment	25%

#### 1.6 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Designated funds – these are funds which have been set aside by trustees to be spent on a specific purpose.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts

#### 1.7 Taxation

As a charity, Upper Beeding Baptist Church: The Hub, Beeding is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

#### 1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### 1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

### 2 Key estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 3 Analysis of income and endowments

	Unrestricted funds £	Restricted funds £	Designated Funds £	Total 2023 £	Total 2022 £
Sundry donations	5,317	1,312	9,400	<b>16,029</b>	10,232
Offerings	10,700	-	-	<b>10,700</b>	17,780
Giving	58,537	-	-	<b>58,537</b>	68,009
Charity vouchers	19,970	-	-	<b>19,970</b>	17,595
Gift aid refund	16,503	-	-	<b>16,503</b>	14,755
Solar Panels	-	-	2,498	<b>2,498</b>	4,047
<b>Total donations and legacies</b>	<b>111,027</b>	<b>1,312</b>	<b>11,898</b>	<b>124,237</b>	132,418
Grants	-	16,500	5,000	<b>21,500</b>	13,700
<b>Total other income</b>	<b>-</b>	<b>16,500</b>	<b>5,000</b>	<b>21,500</b>	13,700
Children and family work	1,879	-	-	<b>1,879</b>	1,795
Friendship lunch	4,094	-	-	<b>4,094</b>	2,870
Community work	-	230	-	<b>230</b>	1,372
<b>Total charitable activities</b>	<b>5,973</b>	<b>230</b>	<b>-</b>	<b>6,203</b>	6,037
Hub café	37,502	-	-	<b>37,502</b>	22,571
Lettings	4,365	-	-	<b>4,365</b>	6,813
<b>Total other trading activities</b>	<b>41,867</b>	<b>-</b>	<b>-</b>	<b>41,867</b>	29,384
Interest received	421	-	-	<b>421</b>	180
<b>Total investments</b>	<b>421</b>	<b>-</b>	<b>-</b>	<b>421</b>	180
<b>Total income and endowments</b>	<b>159,288</b>	<b>18,042</b>	<b>16,898</b>	<b>194,228</b>	181,719

Further details of the restricted grants are shown in note 11.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

4 Analysis of expenditure	Staff costs	Other costs	Total	Total
			2023	2022
	£	£	£	£
Hub Base	3,444	46,748	<b>50,192</b>	53,984
Hub Staff	114,737	-	<b>114,737</b>	106,363
Hub Mission	-	12,613	<b>12,613</b>	13,396
Hub Community Work	3,036	6,342	<b>9,378</b>	8,741
Support costs (note 5)	-	2,000	<b>2,000</b>	4,559
<b>Total charitable activities</b>	<b>121,217</b>	<b>67,703</b>	<b>188,920</b>	187,043
Hub Café	-	17,351	<b>17,351</b>	13,763
<b>Total other expenditure</b>	<b>-</b>	<b>17,351</b>	<b>17,351</b>	13,763
<b>Total expenditure</b>	<b>121,217</b>	<b>85,054</b>	<b>206,271</b>	200,806

5 Support costs	2023	2022
	£	£
Governance costs (independent examination)	<b>1,740</b>	1,680
Staff training	<b>260</b>	2,879
	<b>2,000</b>	4,559

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Employees**

**Number of employees**

The charity employed 5 employees during the year (2022: 5).

**Employment costs**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>83,164</b>	76,466
Social security costs	<b>18,937</b>	16,431
Pension costs	<b>19,116</b>	19,871
	<b>121,217</b>	112,768

There were no employees whose annual emoluments were £60,000 or more (2022: none).

The key management personnel of the charity comprise the Minister, Rev Peter J Butchers. The minister is paid above the Standard Baptist Union stipend.

**7 Trustees**

During the year trustees were reimbursed expenditure totalling £1,759 (2022: £1,318).

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work as trustees.

**8 Tangible fixed assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
<b>As at 1 January and 31 December 2023</b>	16,964	715	<b>17,679</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
<b>As at 1 January and 31 December 2023</b>	16,964	715	<b>17,679</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31 December 2023</b>	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2022	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Accruals	<b>1,740</b>	1,555
		<b>1,740</b>	1,555

**10 Employee Benefit Obligations**

**Baptist Pension Scheme**

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (BPS). The scheme is managed by the Pension Trustee (Baptist Pension Trust Limited).

The Minister and some staff members are eligible to join the Scheme, which is not contracted out of the State Second Pension.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general members pay 8% of their pensionable income and employers pay 6% of members' pensionable income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of pensionable income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administrative costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of pensionable income, and their employers also pay a total of 5%.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined pension of one eightieth of Final Minimum Pensionable Income for each year of pensionable service, together with additional pension in respect of premiums paid on pensionable income in excess of minimum pensionable income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit Plan was performed at 31 December 2013 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £162 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £84 million (equivalent to a past service funding level of 66%). As a result of the valuation, in addition to the contributions to the DC plan set out above, it was agreed to increase the standard rate of deficiency contributions from churches and other employers involved in the DB plan from 11% of pensionable income/Minimum pensionable income to be based on a 12% rate from 1 January 2016. The contributions are based on each church's or other employer's position at March 2015. Some churches and other employers that were involved in the DB plan for a short period now pay less than 12%. The Recovery Plan envisages deficiency contributions continuing until 30 June 2035.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 10 Employee Benefit Obligations (Continued)

As there are a large number of contributing employers participating in the scheme, the church is unable to ascertain a formal valuation of its share of the underlying assets and liabilities of the scheme. The church however has been able to acquire an estimation of the valuation of its share of underlying assets and liabilities from the Baptist Pension Scheme. The liability relating to Upper Beeding Baptist Church; The Hub, Beeding is estimated to be £240,000 (2022: £240,000). The church understands that it would have cost £15,700 (2022: £15,700) to settle its statutory obligations to the scheme at the year end. The church has no plan to leave the scheme and expects to continue to make payments to the scheme in line with the recovery plan.

Consequently upon the departure of the Minister in 2010, the Church had a cessation event under Section 75, of the Pensions Act 1995. This makes the Church liable for the proportion of the overall deficit (assessed by reference to the cost of securing benefits by the purchase of annuities) applicable to its previous ministers who were members of the scheme. It is not possible to quantify this debt without an actuarial calculation. In order to avoid the cost of such calculation and because the church may not be able to continue its charitable activities following payment of the employer debt which arises upon a cessation event, the Pension Scheme Trustee (after consulting the Pensions Regulator) is not currently pursuing the employer debt, but is instead permitting the church to pay ongoing deficiency contributions outlined above. However, the Pension Scheme Trustee has the right to quantify and seek payment of the debt at any time at its discretion.

#### 11 Restricted funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
Community Fund	15,394	17,672	(26,562)	-	6,504
Refugee Support Fund	569	370	-	-	939
	<u>15,963</u>	<u>18,042</u>	<u>(26,562)</u>	<u>-</u>	<u>7,443</u>

**Community Fund** – This fund covers all aspects of our work supporting the local community.

**Refugee Support Fund** – This fund is for supporting refugees for Ukraine and other countries. We are working together with St Andrews Church and others in our area.

#### 12 Designated funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
Hub Projects Fund	1,509	9,400	(1,607)	(2,000)	7,302
Reserve Fund	12,626	-	-	-	12,626
Solar Fund	4,047	7,498	(13,725)	2,180	-
	<u>18,182</u>	<u>16,898</u>	<u>(15,332)</u>	<u>180</u>	<u>19,928</u>

**Hub Projects** - This is a Designated Fund for one off projects not included in the Hub's General Fund Budget.

**Reserve Fund** – This is a Designated Fund for monies set aside as a reserve in line with Charity Commission requirements.

**Solar Fund** – This is a Designated Fund for monies set aside to fund the installation of solar panels to reduce our electricity costs. The trustees agreed to transfer funds from the Hub Projects Fund and Unrestricted Funds to cover the overspend on the Solar Fund in the year.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>13 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2023 are represented by:-				
Current assets	1,951	7,443	19,928	<b>29,322</b>
Creditors: amounts falling due within one year	(1,740)	-	-	<b>(1,740)</b>
	<u>211</u>	<u>7,443</u>	<u>19,928</u>	<u><b>27,582</b></u>
	<u><u>211</u></u>	<u><u>7,443</u></u>	<u><u>19,928</u></u>	<u><u><b>27,582</b></u></u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2022 are represented by:-				
Current assets	7,036	15,963	18,182	41,181
Creditors: amounts falling due within one year	(1,555)	-	-	(1,555)
	<u>5,481</u>	<u>15,963</u>	<u>18,182</u>	<u>39,626</u>
	<u><u>5,481</u></u>	<u><u>15,963</u></u>	<u><u>18,182</u></u>	<u><u>39,626</u></u>

#### 14 Control

The charity is under the control of the Trustees.

#### 15 Charity information

Upper Beeding Baptist Church: The Hub, Beeding is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.

## Document Activity Report

**Document Sent**

Mon, 15 Jul 2024 15:58:07 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://tcgroup.accountantspace.co.uk/messages/VerifyDocument>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

England & Wales - Charity number 1173420

---

# Accounts

---

Charity Registration No. 1173420

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING LEGAL AND ADMINISTRATIVE INFORMATION

## Trustees

R A G Broad  
Rev P Butchers  
M S Dillamore  
R Fisk  
R Bathurst  
A Sharpe  
M Whitchurch  
E Burt (appointed 20 September 2022)

## Charity number

1173420

## Principal address

The Hub, Beeding  
19 Church Lane  
Upper Beeding  
Steyning  
BN44 3HP

## Independent Examiners

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

## Bankers

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## CONTENTS

	<b>Page</b>
Trustees' report	1
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Introduction

The trustees are pleased to present their annual report and accounts for the year ended 31 December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

#### Aim and Purposes

The principal purpose of The Hub, Beeding, (Charity The Hub, Beeding Upper Beeding Baptist Church) is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

#### **Objectives**

The Activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

#### **Performance and Achievements**

What follows is something of the work, imagination and love that the church have for God, one another and their community. It is tip of the iceberg and cannot adequately express the friendships formed, the love shared, those served, the personal and spiritual growth experienced, the opportunities to share our Faith, the fun we have had, how much we miss our brothers and sisters who have died, the dreams we still have and all the other non-tangible things about being a part of The Hub which will not make it into the following report. Those things, of course, are the most important things, and the events and facts recorded below are the signs which testify to all that the Lord is doing in us and through us.

Rev Peter Butchers, Chair of Trustees

#### Financial Review

There are two Restricted Funds - Community Fund for all the church's work in the community and Refugee Support Fund for support of Ukrainian refugees and others in our community.

Income during the year was General Fund £149,886, Designated Funds £10,672 and Restricted Funds £21,161.

Expenditure during the year was General Fund £161,926, Designated Funds £19,241 and Restricted Funds £19,639.

The Church trustees have established a Reserves Policy to provide financial stability in the pursuit and development of our principal activity. The trustees have set aside reserves to meet emergency situations that may arise either in significant reduction in income or significant unforeseen expenditure in order to meet unexpected staff costs and other emergency situations the trustees have currently agreed to maintain a minimum sum of £12,500.

Should there be a shortfall in maintaining the sum reviewed and agreed, the trustees may consider reviewing the budget, or other means to ensure that sufficient reserves are maintained. The trustees review annually the level of reserves required to ensure sufficient funds to meet emergency situations. They also monitor income and expenditure closely to minimise unexpected financial risks. The Trustees receive a monthly report of financial activity. They have approved the 2022 accounts.

At the year end the charity held unrestricted free reserves of £5,481 (2021: £26,630).

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

The financial report confirms the Trustees' view the Charity is in good shape to meet the vision and purpose of the church in serving the Community for years to come.

#### **Main Summary**

Budget for the main General Fund cost centres:

##### Income

- Giving – was 3% under budget.
- Gift Aid tax refund – was a little less than the budget figure.
- Lettings – Income was 90% of the budget figure.
- Hub Community Work – Income was 41% over the budget figure.
- Hub Café – Income was 13% over the budget figure.

##### Expenditure

- Hub Base – this represents all the running costs in support of the work carried out at the Hub and was over budget due to increased energy costs.
- Hub Staff - costs were below budget due to slightly delayed start of Café Manger/Senior Worker.
- The Hub Mission – support of BMS, SEBA and general mission support of various projects at home and overseas. Costs were above budget due to the variety of projects the church supported.
- Hub Community Work – was 28% over the budget due increase in the work following Covid.
- The Hub Café – was 49% over the budget due to increase in the work following Covid.

#### **Governance and Trustees**

**Membership-** With the easing of Covid and the attendant restrictions our church members were able to meet in person during 2022, consequently we reinstated gathering at the Hub with meetings in June, September and November. The AGM also took place in June which meant there were 2 church meetings that month. The Church membership continued to use these meeting to discuss matters of the church vision and operation.

During the year two people were baptised and became members, and two who had started to attend elsewhere resigned membership.

**The Trustees'** continued to meet regularly throughout the year to discuss matters of the charity, review our policies and procedures, supervision of the staff and operation of the church. These meetings were held at least monthly and usually twice monthly. The staff attended these meetings on a number of occasions to update the trustees with the day to day working of the charity.

**Policies** - policies reviewed and adopted and are available on our website – November 2022.

- complaints
- conflict of interests
- data protection
- equal opportunities
- financial
- fire safety
- health and safety
- lone working
- remuneration
- reserves
- risk management
- safeguarding - Children, Young People and Adults at risk
- volunteers

#### **Safeguarding**

The Safeguarding Trustee annually presents the safeguarding statement (a copy of which is on the church notice board), and all members are made aware of our Designated Person for Safeguarding.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Hub Church Youth and Children

##### **Sunday Mornings – Hub Kids**

Leaders: Vicki, Jo, Cristina, Phil, Simon, Zara

Hub Kids continued to follow the themes of the main church services and worked with the pattern of fortnightly cafe church. The team prepared child and youth friendly activities of the appropriate theme to enable children and young people to engage with their families around the table discussions on the cafe church Sundays. The 2nd and 4th Sundays took the children out of the main service and the team prepared appropriate sessions for the ages and abilities of the children that came each week.

##### Highlights

- The flexible and adaptable teaching approach continued to work well.
- Older children take the opportunity to join in with the adult discussion as well their own activities on Cafe Church Sundays.
- The children and young people relate well together despite the widening age groups at times.
- Older children have enjoyed supporting the younger ones with some activities.

##### Challenges

- Regular family attendance continued to be very unpredictable.
- Numbers of children still vary from week to week between 4 and 15.
- Creative planning can be difficult at times, the challenging being to cater for such a diverse age group and supporting children with additional learning needs.

#### Community family work

##### **Positive Parenting Groups**

It was great to be able to run 6 Face to Face groups again. Six courses ran between February and December. 31 Parents, including some dads, attended a course. We ran our first Parenting Teenagers Course and our first Parenting Children with Special Educational Needs course.

Vicki offered continued 1:1 family support to some parents after the courses had finished.

##### **Positive Play**

- Laura Vicki leads the group with Victoria and Julia continuing to help regularly with craft activities, snack time and chatting with parents.
- Over 50 different families have attended this year – regularly see between 20 and 25 families each week.
- It is a lively but supportive atmosphere and generates much of the interest in Positive parenting groups.

##### **Seasonal events**

- Messy Easter - a Craft centered journey through the Easter story at The Hub on Easter Saturday 20 families attended mostly from the wider community.
- Messy Christmas - a craft centered journey through the Christmas Story. 40 families attended.

##### **BeFriend Families**

No new families or volunteers have joined this year. Parenting support is currently happening more through the positive parenting groups and 1:1 sessions as required. BeFriend service is still available if required.

##### **Upper Beeding Primary School**

As well as regular assemblies, Vicki was invited by the school SENCO to offer Family support once a month in school from September. Appointments are pre-booked with the SENCO. Follow-up support is given either at the Hub, in school or by including the families in the Positive parenting groups.

##### **Intergenerational Tots**

A new monthly group held on the 1st Tuesday of the month for preschoolers and their families with older people who enjoy the company of young children. Simple toddler group type activities accessible to all generations, with tea and cake and a singing and rhyme time at the end. Limited to 8 families and 8 older people at a session. Run by Vicki and Luci.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Hub Café

The Hub Café continues to be the go-to place for friendly help and support and can point people to other organisations when not able to be of specific assistance. It forms a helpful bridge between church and community enabling people to make connections between life and faith.

Open five days a week, connecting with people that come for different activities or with those passing by.

#### Highlights

- We are very busy and still running with a team of over 40 volunteers including bakers!
- We continue assisting what used to be the Food Bank and now it has become the Hubbard.
- We have regular visits from Citizen Advice Bureau, Carers Support, Neighbourhood Wardens, and Energy Desk. This is for our customers to feel that they can reach out for help as needed.
- We have increased and diversified our menu, including more vegan and GF options.
- We continue to be known as the 'go-to' place for friendly help and support and can sign-post to other organisations when we are not able to help.
- We have welcomed new volunteers from our local community and Hub church onto the team.
- We have become more Eco-friendly with our use of products and how we manage the inevitable waste from a Café environment.

#### Challenges – continue to be

- Stepping out of our comfort zones in our conversation.
- Rebuilding volunteers team after lockdown.
- Finding new ways to engage with the community as we couldn't meet face to face.
- Being ready for the unexpected!

We continue to rise to these challenges as God continues to stretch us with unexpected opportunities to share His love and grace with others on a weekly basis.

#### Warm Hub

We opened our doors twice a week to offer a warm space to everyone from November till the end of February. We received financial and practical support from Horsham Matters, Steyning Fridge and were given a small grant from Bramber and Beeding Parish Councils. We had support from extra volunteers from the community.

#### Community Seniors' work

##### **BeFriend Seniors**

Luci Spears took over this post in April 2022. The Community Seniors worker left her post in May 2021. Vicki had been holding this post in the interim. There is a strict recruiting procedure in order for someone to become a Befriend volunteer, which includes an initial visit, requests for references, a DBS check and training as necessary but safeguarding and dementia, usually essential. We have recruited this year with posters and leaflets in the local pharmacy, newsagent and satellite surgery and in Steyning at the library and the GP surgery. We have eleven active Befrienders. Referrals come in from GP's, Social Prescribers and friends and relatives Diana and I have met with local Social Prescribers and other local groups to highlight the service we offer. A new referral will be visited to ensure they are suitable for the service and a risk assessment done. We have thirteen clients. Two of these clients are difficult to match but are on our 'radar'. The friendships are going well and valued by both the Befriender and the 'Befriended'. I am hoping to arrange a social where our befrienders can meet up with each other to discuss problems and successes.

##### **Friendship Lunch**

We offer a Friendly two course lunch twice a month. We have two teams of volunteers who alternate the cooking each time and offer a delicious home cooked meal. We have collated the two different groups of attendees and now we served an average of 40plus meals each time. David Beazley has joined the team and shares a short devotional before the meal is served. It continues to be a well-supported and greatly appreciated activity for those who attend.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### Teaching and Growth Groups 2022

We continued with the following rotation to offer creative and imaginative as well as relevant opportunities for worship.

- 1<sup>st</sup> Sunday - Cafe Church
- 2<sup>nd</sup> Sunday - Celebration with teaching and communion
- 3<sup>rd</sup> Sunday - Creative
- 4<sup>th</sup> Sunday - Contemplative - reflective worship with communion
- 5<sup>th</sup> Sunday - lunch together, picnic or something social together

Themes covered this year have included:

- Jan-Feb - Finding Ancient pathways - Psalms
- Lent - Living in exile
- Summer - With-God life - 1 Timothy
- Autumn - Why we see what we see
- Christmas - Present

#### Public benefit statement

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Aim and Purposes' section above.

#### Trustees' responsibilities in relation to the accounts

The Trustees of Upper Beeding Baptist Church: The Hub, Beeding, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the 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 accounts comply with the Charities Act 2011. 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 the Trustees board on 21 March 2023.

Signed on behalf of the board of trustees



R A Graham Broad  
Treasurer

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

**Independent examiner's report to the trustees of Upper Beeding Baptist Church: The Hub, Beeding**

I report on the accounts of the Charity for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements set out in the Charities (Accounts & 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.

**Mark Cummins FCCA FCIE**  
**for and on behalf of TC Group**  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: .....

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds	Restricted funds	Designated Funds	Total 2022	Total 2021
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies		115,237	6,634	10,547	132,418	138,647
Charitable activities		4,710	1,327	-	6,037	909
Other trading activities		29,384	-	-	29,384	12,601
Investments		55	-	125	180	4
Other income		500	13,200	-	13,700	6,000
<b>Total income</b>	<b>3</b>	<b>149,886</b>	<b>21,161</b>	<b>10,672</b>	<b>181,719</b>	<b>158,161</b>
<b>Expenditure on:</b>						
Charitable activities		148,163	19,639	19,241	187,043	140,372
Other expenditure		13,763	-	-	13,763	4,291
<b>Total expenditure:</b>	<b>4</b>	<b>161,926</b>	<b>19,639</b>	<b>19,241</b>	<b>200,806</b>	<b>144,663</b>
<b>Net income/(expenditure)</b>		<b>(12,040)</b>	<b>1,522</b>	<b>(8,569)</b>	<b>(19,087)</b>	<b>13,498</b>
<b>Transfers between funds</b>	<b>11</b>					
Gross transfers in		-	-	12,501	12,501	9,026
Gross transfers out		(12,501)	-	-	(12,501)	(9,026)
<b>Net movement in funds</b>		<b>(24,351)</b>	<b>1,522</b>	<b>3,932</b>	<b>(19,087)</b>	<b>13,498</b>
Total funds brought forward		30,022	14,441	14,250	58,713	45,215
<b>Total funds carried forward</b>	<b>13</b>	<b>5,481</b>	<b>15,963</b>	<b>18,182</b>	<b>39,626</b>	<b>58,713</b>

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	8		-		3,392
<b>Current assets</b>					
Cash at bank and in hand		41,181		56,621	
		<u>41,181</u>		<u>56,621</u>	
<b>Creditors: amounts falling due within one year</b>	9	<b>(1,555)</b>		<b>(1,300)</b>	
<b>Net current assets</b>			<b>39,626</b>		55,321
<b>Total assets less current liabilities</b>			<u><b>39,626</b></u>		<u>58,713</u>
<b>Net assets</b>			<u><b>39,626</b></u>		<u>58,713</u>
<b>The funds of the charity</b>					
Unrestricted funds		5,481		30,022	
Restricted funds	11	15,963		14,441	
Designated funds	12	18,182		14,250	
		<u>39,626</u>		<u>58,713</u>	

The charity is entitled to the exemption from the audit requirement for the year ended 31 December 2022. No member of the charity has deposited a notice, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period so far as applicable to the charity.

The notes on pages 9 to 16 form part of these accounts.

The accounts were approved by the Board on 21 March 2023.



R A Graham Broad  
**Treasurer**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern basis

The accounts have been prepared under the Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Upper Beeding Baptist Church: The Hub, Beeding meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

There are no material uncertainties about Upper Beeding Baptist Church: The Hub, Beeding's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

##### 1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

##### 1.3 Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Income from Charitable activities comprises grants awarded for activities undertaken by the charity. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

Investment income is accounted for on a receivable basis.

Income from other trading activities represents the sale of goods and services and is recognised when receivable.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are now included as support costs.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting Policies (continued)

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Asset category	Annual rate
Fixtures and fittings	20%
Computer equipment	25%

##### 1.6 Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts

##### 1.7 Taxation

As a charity, Upper Beeding Baptist Church: The Hub, Beeding is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

##### 1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

##### 1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

#### 2 Key estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 3 Analysis of income and endowments

	Unrestricted funds £	Restricted funds £	Designated Funds £	Total 2022 £	Total 2021 £
Sundry donations	2,098	6,634	1,500	<b>10,232</b>	4,861
BeFriend	-	-	-	-	2,300
Offerings	17,780	-	-	<b>17,780</b>	16,650
Giving	63,009	-	5,000	<b>68,009</b>	79,945
Charity vouchers	17,595	-	-	<b>17,595</b>	17,405
Gift aid refund	14,755	-	-	<b>14,755</b>	17,486
Solar Panels	-	-	4,047	<b>4,047</b>	-
<b>Total donations and legacies</b>	<b>115,237</b>	<b>6,634</b>	<b>10,547</b>	<b>132,418</b>	138,647
Grants	500	13,200	-	<b>13,700</b>	6,000
<b>Total other income</b>	<b>500</b>	<b>13,200</b>	-	<b>13,700</b>	6,000
Children and family work	1,795	-	-	<b>1,795</b>	904
Friendship lunch	2,870	-	-	<b>2,870</b>	5
Community work	45	1,327	-	<b>1,372</b>	-
<b>Total charitable activities</b>	<b>4,710</b>	<b>1,327</b>	-	<b>6,037</b>	909
Hub café	22,571	-	-	<b>22,571</b>	9,111
Lettings	6,813	-	-	<b>6,813</b>	2,271
Community Hub Response	-	-	-	-	1,219
<b>Total other trading activities</b>	<b>29,384</b>	-	-	<b>29,384</b>	12,601
Interest received	55	-	125	<b>180</b>	4
<b>Total investments</b>	<b>55</b>	-	<b>125</b>	<b>180</b>	4
<b>Total income and endowments</b>	<b>149,886</b>	<b>21,161</b>	<b>10,672</b>	<b>181,719</b>	158,161

Further details of the restricted grants are shown in note 11.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

4 Analysis of expenditure	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	2022 £	2021 £
Hub Base	3,222	3,393	47,369	<b>53,984</b>	32,352
Hub Staff	106,363	-	-	<b>106,363</b>	90,150
Hub Mission	-	-	13,396	<b>13,396</b>	12,266
Hub Community Work	3,183	-	5,558	<b>8,741</b>	3,157
Support costs (note 5)	-	-	4,559	<b>4,559</b>	2,447
<b>Total charitable activities</b>	<b>112,768</b>	<b>3,393</b>	<b>70,882</b>	<b>187,043</b>	140,372
Hub Café	-	-	13,763	<b>13,763</b>	2,911
Community Hub Response	-	-	-	-	1,380
<b>Total other expenditure</b>	-	-	<b>13,763</b>	<b>13,763</b>	4,291
<b>Total expenditure</b>	<b>112,768</b>	<b>3,393</b>	<b>84,645</b>	<b>200,806</b>	144,663

5 Support costs	2022 £	2021 £
Governance costs (independent examination)	<b>1,680</b>	1,680
Staff training	<b>2,879</b>	767
	<b>4,559</b>	2,447

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 Employees**

**Number of employees**

The charity employed 5 employees during the year (2021: 5).

**Employment costs**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>76,466</b>	59,917
Social security costs	<b>16,431</b>	16,193
Pension costs	<b>19,871</b>	17,928
	<u><b>112,768</b></u>	<u>94,038</u>

There were no employees whose annual emoluments were £60,000 or more (2021: none).

The key management personnel of the charity comprise the Minister, Rev Peter J Butchers. The minister is paid above the Standard Baptist Union stipend.

**7 Trustees**

During the year trustees were reimbursed expenditure totalling £1,318 (2021: £1,270).

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work as trustees.

**8 Tangible fixed assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 January 2022	16,964	715	<b>17,679</b>
	<u>16,964</u>	<u>715</u>	<u>17,679</u>
<b>As at 31 December 2022</b>	<u>16,964</u>	<u>715</u>	<u>17,679</u>
<b>Depreciation</b>			
At 1 January 2022	13,572	715	<b>14,287</b>
Charge for the year	3,392	-	<b>3,392</b>
	<u>16,964</u>	<u>715</u>	<u>17,679</u>
<b>At 31 December 2022</b>	<u>16,964</u>	<u>715</u>	<u>17,679</u>
<b>Net book value</b>			
<b>At 31 December 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>3,392</u>	<u>-</u>	<u>3,392</u>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Accruals	<b>1,555</b>	1,300
		<hr/>	<hr/>
		<b>1,555</b>	1,300
		<hr/> <hr/>	<hr/> <hr/>

**10 Employee Benefit Obligations**

**Baptist Pension Scheme**

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (BPS). The scheme is managed by the Pension Trustee (Baptist Pension Trust Limited).

The Minister and some staff members are eligible to join the Scheme, which is not contracted out of the State Second Pension.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general members pay 8% of their pensionable income and employers pay 6% of members' pensionable income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of pensionable income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administrative costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of pensionable income, and their employers also pay a total of 5%.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined pension of one eightieth of Final Minimum Pensionable Income for each year of pensionable service, together with additional pension in respect of premiums paid on pensionable income in excess of minimum pensionable income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit Plan was performed at 31 December 2013 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £162 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £84 million (equivalent to a past service funding level of 66%). As a result of the valuation, in addition to the contributions to the DC plan set out above, it was agreed to increase the standard rate of deficiency contributions from churches and other employers involved in the DB plan from 11% of pensionable income/Minimum pensionable income to be based on a 12% rate from 1 January 2016. The contributions are based on each church's or other employer's position at March 2015. Some churches and other employers that were involved in the DB plan for a short period now pay less than 12%. The Recovery Plan envisages deficiency contributions continuing until 30 June 2035.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10 Employee Benefit Obligations (Continued)

As there are a large number of contributing employers participating in the scheme, the church is unable to ascertain a formal valuation of its share of the underlying assets and liabilities of the scheme. The church however has been able to acquire an estimation of the valuation of its share of underlying assets and liabilities from the Baptist Pension Scheme. The liability relating to Upper Beeding Baptist Church; The Hub, Beeding is estimated to be £240,000 (2021: £338,000). The church understands that it would have cost £15,700 (2021: £42,100) to settle its statutory obligations to the scheme at the year end. The church has no plan to leave the scheme and expects to continue to make payments to the scheme in line with the recovery plan.

Consequently upon the departure of the Minister in 2010, the Church had a cessation event under Section 75, of the Pensions Act 1995. This makes the Church liable for the proportion of the overall deficit (assessed by reference to the cost of securing benefits by the purchase of annuities) applicable to its previous ministers who were members of the scheme. It is not possible to quantify this debt without an actuarial calculation. In order to avoid the cost of such calculation and because the church may not be able to continue its charitable activities following payment of the employer debt which arises upon a cessation event, the Pension Scheme Trustee (after consulting the Pensions Regulator) is not currently pursuing the employer debt, but is instead permitting the church to pay ongoing deficiency contributions outlined above. However, the Pension Scheme Trustee has the right to quantify and seek payment of the debt at any time at its discretion.

#### 11 Restricted funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2022
	£	£	£	£	£
Community Fund	14,441	20,092	(19,139)	-	15,394
Refugee Support Fund	-	1,069	(500)	-	569
	<u>14,441</u>	<u>21,161</u>	<u>(19,639)</u>	<u>-</u>	<u>15,963</u>

**Community Fund** – This fund covers all aspects of our work supporting the local community.

**Refugee Support Fund** – This fund is for supporting refugees for Ukraine and other countries. We are working together with St Andrews Church and others in our area.

#### 12 Designated funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2022
	£	£	£	£	£
Hub Projects Fund	14,250	6,500	(19,241)	-	1,509
Reserve Fund	-	125	-	12,501	12,626
Solar Fund	-	4,047	-	-	4,047
	<u>14,250</u>	<u>10,672</u>	<u>(19,241)</u>	<u>12,501</u>	<u>18,182</u>

**Hub Projects** - This is a Designated Fund for one off projects not included in the Hub's General Fund Budget.

**Reserve Fund** – This is a Designated Fund for monies set aside as a reserve in line with Charity Commission requirements.

**Solar Fund** – This is a Designated Fund for monies set aside to fund the installation of solar panels to reduce our electricity costs.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

<b>13 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2022 are represented by:-				
Tangible fixed assets	-	-	-	-
Current assets	7,036	15,963	18,182	<b>41,181</b>
Creditors: amounts falling due within one year	(1,555)	-	-	<b>(1,555)</b>
	<u><b>5,481</b></u>	<u><b>15,963</b></u>	<u><b>18,182</b></u>	<u><b>39,626</b></u>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 December 2021 are represented by:-				
Tangible fixed assets	3,392	-	-	3,392
Current assets	27,930	14,441	14,250	56,621
Creditors: amounts falling due within one year	(1,300)	-	-	(1,300)
	<u>30,022</u>	<u>14,441</u>	<u>14,250</u>	<u>58,713</u>

#### 14 Control

The charity is under the control of the Trustees.

#### 15 Charity information

Upper Beeding Baptist Church: The Hub, Beeding is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.

## Document Activity Report

**Document Sent**

Thu, 01 Jun 2023 07:38:05 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

Thu, 01 Jun 2023 15:46:57 GMT

Graham Broad viewed the document

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://tcgroup.accountantspace.co.uk/messages/VerifyDocument>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

England & Wales - Charity number 1173420

---

# Accounts

---

Charity Registration No. 1173420

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING LEGAL AND ADMINISTRATIVE INFORMATION

## Trustees

R A G Broad  
Rev P Butchers  
M S Dillamore  
R Fisk  
R Bathurst  
A Sharpe  
M Whitchurch

## Charity number

1173420

## Principal address

The Hub, Beeding  
19 Church Lane  
Upper Beeding  
Steyning  
BN44 3HP

## Independent Examiners

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

## Bankers

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## CONTENTS

	<b>Page</b>
Trustees' report	1
Independent Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### Introduction

The trustees are pleased to present their annual report and accounts for the year ended 31 December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

#### Aim and Purposes

The principal purpose of The Hub, Beeding, (Charity The Hub, Beeding Upper Beeding Baptist Church) is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

#### **Objectives**

The Activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians.

#### **Performance and Achievements**

2021 was a year when we eased out of lockdown and took stock about the activities and priorities of the Church and its witness to the love of God and service to the community. As ever, this report is the tip of the iceberg and cannot convey the friendships formed, the love shared, those served, the personal and spiritual growth experienced, the opportunities to share our Faith, the fun we have had, how much we miss our brothers and sisters who have died, the dreams we still have and all the other non-tangible things about being a part of The Hub which will not make it into the following report. Those things, of course, are the most important things, and the events and facts recorded below are the signs which testify to all that the Lord is doing in us and through us.

Rev Peter Butchers, Chair of Trustees.

#### Financial Reports

##### **Financial Review**

The Covid-19 restrictions during the year had an impact on the financial position with a drop in income from lettings, community work and the café due to the restrictions on the building.

Two Restricted Funds were combined to manage our community work better. These were the Community Hub Response Fund and BeFriend Fund.

Income during the year was General Fund £133,541, Designated Funds £14,250 and Restricted Funds £10,370.

Expenditure during the year was General Fund £129,754, Designated Funds £0 and Restricted Funds £14,909.

The Church trustees have established a Reserves Policy to provide financial stability in the pursuit and development of our principal activity. The trustees have set aside reserves to meet emergency situations that may arise either in significant reduction in income or significant unforeseen expenditure. In order to meet unexpected staff costs and other emergency situations the trustees have currently agreed to maintain a minimum sum of £12,500.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

Should there be a shortfall in maintaining the sum reviewed and agreed, the trustees may consider reviewing the budget, or other means to ensure that sufficient reserves are maintained. The trustees review annually the level of reserves required to ensure sufficient funds to meet emergency situations. They also monitor income and expenditure closely to minimise unexpected financial risks. The trustees receive a monthly report of financial activity. They have approved the 2021 accounts.

At the year end the charity held unrestricted free reserves of £26,630 (2020: £19,272).

The financial report confirms the Trustees' view the Charity is in good shape to meet the vision and purpose of the church in serving the Community for years to come.

#### **Main Summary**

Budget for the main General Fund cost centres:

##### Income

- Giving – was a little under budget.
- Gift Aid tax refund – was less than the budgeted figure.
- Lettings – Income was just under 50% of the budget due to Covid.
- Hub Community Work – Income was 25% of the budget due to Covid.
- Hub Café – Income was 66% of the budget due to Covid.

##### Expenditure

- Hub Base – this represents all the running costs in support of the work carried out at the Hub and was slightly over budget due to fire and other risk assessments and the subsequent works required.
- Hub Staff - costs were below budget due to one staff member being partly funded from the Social Prescription fund which has now been expended.
- The Hub Mission – support of BMS, SEBA and general mission support of various projects at home and overseas including Big Church day Out, Buncton, YWAM Boat, and to support Lynsey Steele. Costs were below budget due to the closure of the Buncton project.
- Hub Community Work – was 85% of the budget due to some Covid restrictions.
- The Hub Café – was 38% below the budget due to the Covid situation.

Restricted funds for Social Prescribing were expended during the year and the fund is now closed.

The Community Hub Response fund was combined with the BeFriend Fund to improve our management of our community work by creating a new Community Fund.

#### **Governance and Trustees**

**Membership** - Meeting in person was more difficult during the year due to Covid restrictions but the Church membership continued to meet regularly to discuss matters of the church vision and operation though some meetings needed to be held on Zoom or a mixture of Zoom and in person we met in March, May, September and November 2021.

One member passed away, two transferred their membership and three who had not attended for some time resigned membership.

**The Trustees'** meetings to discuss matters of the charity, supervision of the staff and operation of the church were held at least monthly and usually twice monthly, they continued via Zoom during the Covid lockdown and recommended social distancing.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

**Policies** - policies reviewed and adopted and are available on our website - 4 November 2019: New policies adopted - Lone Working July 2021 and Fire Safety Sept 21.

- complaints
- conflict of interests
- data protection
- equal opportunities
- financial
- fire safety
- health and safety
- lone working
- remuneration
- reserves
- risk management
- safeguarding - Children, Young People and Adults at risk
- volunteers

#### **Hub Church Youth and Children**

##### **Sunday Mornings – Hub Kids**

Leaders: Vicki, Jo, Cristina, Phil, Simon.

The Covid-19 pandemic took Hub Kids online for most of 2021. The team worked tirelessly to produce weekly videos including Teaching craft activities for families to enjoy at home. As restrictions allowed we took opportunities to meet outside occasionally with the main church congregation.

As face to face services were allowed from the autumn term, Hub Kids followed the themes of the main church services and the new pattern of fortnightly cafe church. The team prepared child and youth friendly activities to enable them to engage with their families in the table discussions on the cafe church Sundays. The 2nd and 4th Sundays took the children out of the main service and the team prepared appropriate sessions for the ages and abilities of the children that came each week.

##### Highlights

- The team rose to the demands of learning all the skills for creating online resources with amazing grace and commitment.
- The flexible and adaptable teaching approach still works well.
- Lots of room for creativity with activities.
- The children and young people relate well together despite the widening age groups at times.
- Older children have a chance to model and lead younger ones.

##### Challenges

- During Covid-19 maintaining strong connections with families whilst not able to meet face to face was difficult but we delivered some themed resources to homes in the community for Valentines and Easter celebrations.
- Post-Covid families are less available/ committed to the regular Sunday Event.
- Numbers of children still vary from week to week between 4 and 12.
- Creative planning can be difficult at times because of the unpredictable size and age of the group from week to week.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### Community family work

##### **Positive Parenting Groups**

- Parents' Pitstop - Small support groups for up to 10 families with 2 children per adult, socially distanced. One hour pre booked session.
- Vicki led with Laura as a co-leader. Helen and Emma helping when needed.
- No more in person groups possible this year due Covid-19.
- Care for the family course on Zoom for 4 families.
- Continued parenting support given one-to-one.

##### **Positive Play**

- April - October Positive play restarted, small groups with pre booking for up to 15 Families.
- October onwards, pre-booking ended. New families each week, rapid increase in number of children.
- Helen, Emma and Julia continue to help regularly with craft activities, snack time and chatting with parents.
- Over 20 different families have attended this year – regularly see between 15 and 20 children each week.
- Health visitors continue to actively encourage families to attend.

##### **Seasonal events**

- Muddy church Advent trail outdoors, joint event with St Peter's. Members from both helped. Families collected activity sheets and craft resources for the advent story from 6 camper vans around Upper Beeding, returning to The Hub car park for refreshments. Around 15 families attended.

##### **Who Let the Dads Out?**

Run by Peter and Vicki with Mark Woolfenden and Mark Burt. This group had to stop during the pandemic and has not yet been able to re-open.

##### **BeFriend Families**

2 Families currently matched with volunteers.

#### Hub Café

The Hub Café continues to be the go-to place for friendly help and support and can point people to other organisations when not able to be of specific assistance.

It forms a helpful bridge between church and community enabling people to make connections between life and faith.

Due to the Covid 19 restrictions the Café had to close its doors to the public, but the premises were used for different activities supporting the community through a very challenging time.

##### **Highlights**

- We are still running with a team of over 40 volunteers including bakers!
- Received 5\* Food Standard Agency rating for the 7th year running.
- At the beginning of lockdown, the Café became a Community Hub Response, including Food Bank, prescriptions delivered and food shopping/delivery.
- As restrictions allowed the Café first started serving refreshments for takeaway, then in October reopened to the public initially for three days a week.
- We continue to be known as the 'go-to' place for friendly help and support and can sign-post to other organisations when we are not able to help.
- We have welcomed new volunteers from our local community and Hub church onto the team.
- We have become more Eco-friendly with our use of products and how we manage the inevitable waste from a Café environment.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

Challenges – continue to be

- Stepping out of our comfort zones in our conversation.
- Rebuilding volunteer's team after lockdown.
- Finding new ways to engage with the community as we couldn't meet face to face.
- Being ready for the unexpected!
- We had to cancel many different community events with short notice.

We continue to rise to these challenges as God continues to stretch us with unexpected opportunities to share His love and grace with others on a weekly basis.

#### **Community Seniors' work**

The Community seniors worker left her post in May 2021. Due to this and the Covid-19 pandemic the shape of the community seniors work has changed.

#### **BeFriend Seniors**

During the pandemic all BeFriending went to a telephone only service until restrictions allowed for face to face visiting again. No new matches were made during this time under the BeFriend scheme. Some new telephone BeFriending contacts were set up through the Community Hub Response specifically to support the isolation caused by the lockdown restrictions.

#### **Time Travellers Café**

This group stopped during Lockdown and has not restarted.

#### **Friendship Lunch**

The lunches were suspended during lockdown. Two new smaller groups were formed in November. Both run monthly by two different teams of volunteers. It continues to be a well-supported and greatly appreciated activity for those who attend.

#### **Coffee and Company**

This group stopped during Lockdown and has not restarted.

#### **Teaching and Growth Groups 2021 – Peter Butchers**

As we eased out of lockdown we moved from online to face-to-face services. We meet in the following rotation:

1<sup>st</sup> Sunday - Cafe Church

2<sup>nd</sup> Sunday - Celebration with teaching and communion

3<sup>rd</sup> Sunday - Creative

4<sup>th</sup> Sunday - Contemplative - reflective worship with communion

5<sup>th</sup> Sunday - lunch together, picnic or something social together

Themes covered this year have included:

Jan-Feb - The Sermon on the Mount

Lent - Why Jesus came

Summer - Old Testament Characters

Autumn - Love love first - lessons in Love

#### **Public benefit statement**

In accordance with our duties as stated in section 17(5) of the 2011 Charities Act, we have considered the guidance provided by the Charity Commission in regard to public benefit. This public benefit has been demonstrated by the activities undertaken since the inception of the charity outlined in the 'Aim and Purposes' section above.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### Trustees' responsibilities in relation to the accounts

The Trustees of Upper Beeding Baptist Church: The Hub, Beeding, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts 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 year.


In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the 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 accounts comply with the Charities Act 2011. 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 the Trustees board on 21 June 2022.

Signed on behalf of the board of trustees



R A Graham Broad  
**Treasurer**

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

**Independent examiner's report to the trustees of Upper Beeding Baptist Church: The Hub, Beeding**

I report on the accounts of the Charity for the year ended 31 December 2021.

**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').

Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements set out in the Charities (Accounts & 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.

*TC Group*

**Jonathan Aikens FCA, DCHA**  
**for and on behalf of TC Group**

The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: 12 July 2022

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds	Restricted funds	Designated Funds	Total 2021	Total 2020
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies		120,247	4,150	14,250	138,647	138,607
Charitable activities		909	-	-	909	7,465
Other trading activities		11,382	1,219	-	12,601	64,874
Investments		3	1	-	4	21
Other income		1,000	5,000	-	6,000	24,000
<b>Total income</b>	<b>3</b>	<b>133,541</b>	<b>10,370</b>	<b>14,250</b>	<b>158,161</b>	<b>234,967</b>
<b>Expenditure on:</b>						
Charitable activities		126,842	13,530	-	140,372	194,774
Other expenditure		2,912	1,379	-	4,291	50,958
<b>Total expenditure:</b>	<b>4</b>	<b>129,754</b>	<b>14,909</b>	<b>-</b>	<b>144,663</b>	<b>245,732</b>
<b>Net income/(expenditure)</b>		<b>3,787</b>	<b>(4,539)</b>	<b>14,250</b>	<b>13,498</b>	<b>(10,765)</b>
<b>Transfers between funds</b>	<b>11</b>					
Gross transfers in		-	9,026	-	9,026	89,004
Gross transfers out		-	(9,026)	-	(9,026)	(89,004)
<b>Net movement in funds</b>		<b>3,787</b>	<b>(4,539)</b>	<b>14,250</b>	<b>13,498</b>	<b>(10,765)</b>
Total funds brought forward		26,235	18,980	-	45,215	55,980
<b>Total funds carried forward</b>	<b>13</b>	<b>30,022</b>	<b>14,441</b>	<b>14,250</b>	<b>58,713</b>	<b>45,215</b>

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	8		3,392		6,963
<b>Current assets</b>					
Cash at bank and in hand		56,621		39,552	
		<u>56,621</u>		<u>39,552</u>	
<b>Creditors: amounts falling due within one year</b>	9	<b>(1,300)</b>		<b>(1,300)</b>	
<b>Net current assets</b>			<b>55,321</b>		<b>38,252</b>
			<u>58,713</u>		<u>45,215</u>
<b>Total assets less current liabilities</b>			<b>58,713</b>		<b>45,215</b>
			<u>58,713</u>		<u>45,215</u>
<b>Net assets</b>			<b>58,713</b>		<b>45,215</b>
<b>The funds of the charity</b>					
Unrestricted funds		30,022		26,235	
Restricted funds	11	14,441		18,980	
Designated funds	12	14,250		-	
		<u>58,713</u>		<u>45,215</u>	

The charity is entitled to the exemption from the audit requirement for the year ended 31 December 2021. No member of the charity has deposited a notice, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and
- preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period so far as applicable to the charity.

The notes on pages 10 to 17 form part of these accounts.

The accounts were approved by the Board on 21 June 2022.



R A Graham Broad  
**Treasurer**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern basis

The accounts have been prepared under the Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Upper Beeding Baptist Church: The Hub, Beeding meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any potential impact of the COVID-19 pandemic.

There are no material uncertainties about Upper Beeding Baptist Church: The Hub, Beeding's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

##### 1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

##### 1.3 Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Income from Charitable activities comprises grants awarded for activities undertaken by the charity. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

Investment income is accounted for on a receivable basis.

Income from other trading activities represents the sale of goods and services and is recognised when receivable.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are now included as support costs.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2021**

### **1 Accounting Policies (continued)**

#### **1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Asset category	Annual rate
Fixtures and fittings	20%
Computer equipment	25%

#### **1.6 Fund accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts

#### **1.7 Taxation**

As a charity, Upper Beeding Baptist Church: The Hub, Beeding is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

#### **1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

#### **1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

### **2 Key estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 3 Analysis of income and endowments

	Unrestricted funds £	Restricted funds £	Designated Funds £	Total 2021 £	Total 2020 £
Sundry donations	3,011	1,850	-	4,861	1,246
BeFriend	-	2,300	-	2,300	1,800
Offerings	16,650	-	-	16,650	14,729
Giving	67,945	-	12,000	79,945	80,054
Charity vouchers	17,405	-	-	17,405	18,465
Hub refurbishment - Gifts	-	-	-	-	2,010
Gift aid refund	15,236	-	2,250	17,486	20,303
<b>Total donations and legacies</b>	<b>120,247</b>	<b>4,150</b>	<b>14,250</b>	<b>138,647</b>	138,607
Grants	1,000	5,000	-	6,000	24,000
<b>Total other income</b>	<b>1,000</b>	<b>5,000</b>	-	<b>6,000</b>	24,000
Children and family work	904	-	-	904	457
Friendship lunch	5	-	-	5	358
Cuba visit	-	-	-	-	6,650
<b>Total charitable activities</b>	<b>909</b>	-	-	<b>909</b>	7,465
Hub café	9,111	-	-	9,111	8,260
Lettings	2,271	-	-	2,271	1,319
Social Prescription Income	-	-	-	-	12,000
Community Hub Response	-	1,219	-	1,219	26,501
HD Community Hubs	-	-	-	-	16,794
<b>Total other trading activities</b>	<b>11,382</b>	<b>1,219</b>	-	<b>12,601</b>	64,874
Interest received	3	1	-	4	21
<b>Total investments</b>	<b>3</b>	<b>1</b>	-	<b>4</b>	21
<b>Total income and endowments</b>	<b>133,541</b>	<b>10,370</b>	<b>14,250</b>	<b>158,161</b>	234,967

Further details of the restricted grants are shown in note 11.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

4 Analysis of expenditure	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	2021 £	2020 £
Hub Base	3,186	3,571	25,595	<b>32,352</b>	94,726
Hub Staff	90,150	-	-	<b>90,150</b>	70,332
Hub Mission	-	-	12,266	<b>12,266</b>	25,644
Hub Community Work	-	-	3,157	<b>3,157</b>	2,772
Support costs (note 5)	-	-	2,447	<b>2,447</b>	1,300
<b>Total charitable activities</b>	<b>93,336</b>	<b>3,571</b>	<b>43,465</b>	<b>140,372</b>	194,774
Hub Café	-	-	2,911	<b>2,911</b>	11,611
Community Hub Response	702	-	678	<b>1,380</b>	22,553
HD Community Hubs	-	-	-	-	16,794
<b>Total other expenditure</b>	<b>702</b>	-	<b>3,589</b>	<b>4,291</b>	50,958
<b>Total expenditure</b>	<b>94,038</b>	<b>3,571</b>	<b>47,054</b>	<b>144,663</b>	245,732
<b>5 Support costs</b>				<b>2021 £</b>	2020 £
Governance costs (independent examination)				<b>1,680</b>	1,300
Staff training				<b>767</b>	-
				<b>2,447</b>	1,300

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6 Employees**

**Number of employees**

The charity employed 5 employees during the year (2020: 4).

**Employment costs**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>59,917</b>	57,941
Social security costs	<b>16,193</b>	19,001
Pension costs	<b>17,928</b>	15,166
	<u><b>94,038</b></u>	<u>92,108</u>

There were no employees whose annual emoluments were £60,000 or more (2020: none).

The key management personnel of the charity comprise the Minister, Rev Peter J Butchers. The minister is paid above the Standard Baptist Union stipend.

**7 Trustees**

During the year trustees were reimbursed expenditure totalling £1,270 (2020: £1,271).

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work as trustees.

**8 Tangible fixed assets**

	<b>Fixtures &amp; Fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 January 2021	16,964	715	<b>17,679</b>
	<u>16,964</u>	<u>715</u>	<u><b>17,679</b></u>
<b>As at 31 December 2021</b>	<u>16,964</u>	<u>715</u>	<u><b>17,679</b></u>
<b>Depreciation</b>			
At 1 January 2021	10,179	537	<b>10,716</b>
Charge for the year	3,393	178	<b>3,571</b>
	<u>13,572</u>	<u>715</u>	<u><b>14,287</b></u>
<b>At 31 December 2021</b>	<u>13,572</u>	<u>715</u>	<u><b>14,287</b></u>
<b>Net book value</b>			
<b>At 31 December 2021</b>	<u><b>3,392</b></u>	<u>-</u>	<u><b>3,392</b></u>
At 31 December 2020	<u>6,785</u>	<u>178</u>	<u>6,963</u>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Accruals	<b>1,300</b>	1,300
		<hr/>	<hr/>
		<b>1,300</b>	1,300
		<hr/> <hr/>	<hr/> <hr/>

**10 Employee Benefit Obligations**

**Baptist Pension Scheme**

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (BPS). The scheme is managed by the Pension Trustee (Baptist Pension Trust Limited).

The Minister and some staff members are eligible to join the Scheme, which is not contracted out of the State Second Pension.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general members pay 8% of their pensionable income and employers pay 6% of members' pensionable income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of pensionable income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administrative costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of pensionable income, and their employers also pay a total of 5%.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined pension of one eightieth of Final Minimum Pensionable Income for each year of pensionable service, together with additional pension in respect of premiums paid on pensionable income in excess of minimum pensionable income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit Plan was performed at 31 December 2013 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £162 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £84 million (equivalent to a past service funding level of 66%). As a result of the valuation, in addition to the contributions to the DC plan set out above, it was agreed to increase the standard rate of deficiency contributions from churches and other employers involved in the DB plan from 11% of pensionable income/Minimum pensionable income to be based on a 12% rate from 1 January 2016. The contributions are based on each church's or other employer's position at March 2015. Some churches and other employers that were involved in the DB plan for a short period now pay less than 12%. The Recovery Plan envisages deficiency contributions continuing until 30 June 2035.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 10 Employee Benefit Obligations (Continued)

As there are a large number of contributing employers participating in the scheme, the church is unable to ascertain a formal valuation of its share of the underlying assets and liabilities of the scheme. The church however has been able to acquire an estimation of the valuation of its share of underlying assets and liabilities from the Baptist Pension Scheme. The liability relating to Upper Beeding Baptist Church; The Hub, Beeding is estimated to be £338,000 (2020: £346,000). The employer debt for Upper Beeding Baptist Church is estimated to be £42,100 (2020: £64,200).

Consequently upon the departure of the Minister in 2010, the Church had a cessation event under Section 75, of the Pensions Act 1995. This makes the Church liable for the proportion of the overall deficit (assessed by reference to the cost of securing benefits by the purchase of annuities) applicable to its previous ministers who were members of the scheme. It is not possible to quantify this debt without an actuarial calculation. In order to avoid the cost of such calculation and because the church may not be able to continue its charitable activities following payment of the employer debt which arises upon a cessation event, the Pension Scheme Trustee (after consulting the Pensions Regulator) is not currently pursuing the employer debt, but is instead permitting the church to pay ongoing deficiency contributions outlined above. However, the Pension Scheme Trustee has the right to quantify and seek payment of the debt at any time at its discretion.

#### 11 Restricted funds

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
BeFriend	1,954	2,300	-	(4,254)	-
Social prescription	13,099	-	(13,099)	-	-
Community Hub Response	3,927	1,107	(262)	(4,772)	-
Community Fund	-	6,963	(1,548)	9,026	<b>14,441</b>
	<u>18,980</u>	<u>10,370</u>	<u>(14,909)</u>	<u>-</u>	<u><b>14,441</b></u>

**BeFriend** – This Fund is now closed and monies have been transferred to the Community Fund.

**Social prescription** – This fund was for the part time work of two of our staff members working in partnership with GP's and other agencies in support of adults and children who want to make positive changes to improve their health and wellbeing. All monies were used in 2021 and the fund closed in December 2021

**Community Hub Response** – This Fund is now closed and monies have been transferred to the Community Fund.

**Community Fund** - This fund has been combined the monies from the BeFriend and Community Hub Response Funds (both for community work) to form a new fund for our work in the community. The BeFriend Fund was set up for work with members of the community. The Community Hub Response was set up for meeting the needs of the community during the first Covid lockdown. It was appropriate to combine these funds into a new 'Community Fund' which covers all aspects of work in supporting the local community.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 12 Designated funds

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
Hub Projects	-	14,250	-	-	14,250
	-	14,250	-	-	14,250

**Hub Projects** - This a Designated Fund for one off projects not included in the Hub's General Fund Budget.

#### 13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Designated funds	Total
	£	£	£	£
Fund balances at 31 December 2021 are represented by:-				
Tangible fixed assets	3,392	-	-	3,392
Current assets	27,930	14,441	14,250	56,621
Creditors: amounts falling due within one year	(1,300)	-	-	(1,300)
	30,022	14,441	14,250	58,713

	Unrestricted funds	Restricted funds	Designated funds	Total
	£	£	£	£
Fund balances at 31 December 2020 are represented by:-				
Tangible fixed assets	6,963	-	-	6,963
Current assets	20,572	18,980	-	39,552
Creditors: amounts falling due within one year	(1,300)	-	-	(1,300)
	26,235	18,980	-	45,215

#### 14 Control

The charity is under the control of the Trustees.

#### 15 Charity information

Upper Beeding Baptist Church: The Hub, Beeding is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.

## Document Activity Report

**Document Sent**

Fri, 05 Aug 2022 12:24:57 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<http://tcgroup.accountantspace.co.uk/messages/VerifyDocument>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

England & Wales - Charity number 1173420

---

# Accounts

---

Charity Registration No. 1173420

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING  
LEGAL AND ADMINISTRATIVE INFORMATION**

**Trustees**

R A G Broad  
Rev P Butchers  
M S Dillamore  
R Fisk  
R Jackson  
D Moncada Leal  
R Porter  
A Sharpe  
M Whitchurch

**Charity number**

1173420

**Principal address**

The Hub Beeding  
19 Church Lane  
Upper Beeding  
Steyning  
BN44 3HP

**Independent Examiners**

TC Group  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME19 4JQ

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## CONTENTS

	<b>Page</b>
Trustees' report	1
Independent Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Introduction**

The trustees are pleased to present their annual report and accounts for the year ended 31 December 2020. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

#### **Aim and Purposes**

The principal purpose of The Hub, Beeding is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

#### **Objectives**

The Activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptists and other Christians

#### **Performance and Achievements**

On account of the COVID-19 pandemic, 2020 was an unprecedented year as the Church was closed for worship yet open to be the centre of our community's response during the three lockdowns.

As ever, this report is the tip of the iceberg and cannot convey the friendships formed, the love shared, those served, the personal and spiritual growth experienced, the opportunities to share our faith, the fun we have had, how much we miss our brothers and sisters who have died, the dreams we still have and all the other non-tangible things about being a part of The Hub which will not make it into the following report. Those things, of course, are the most important things, and the events and facts recorded below are the sign which testifies to all that the Lord is doing in us and through us.

Rev Peter Butchers, Minister and Chair of Trustees

#### **Financial Reports**

##### **Financial Review**

The COVID-19 restrictions during the year had an impact on the financial position with a drop in income from lettings, community work and the cafe because of the closure of the building.

However, the COVID-19 situation saw the creation of two new Restricted Funds. Firstly a local area Community Hub Response Fund and secondly a Horsham District wide Community Hubs Fund, both administered by the Hub Beeding.

Expenditure during year was General Fund £135,406 (2019: £161,586), Designated Funds £nil (2019: £18,098) and Restricted Funds £110,326 (2018: £310,820).

Income during the year was General Fund £145,212 (2019: £239,922), Designated Funds £nil (2019: £30,050) and Restricted Funds £89,755 (2019: £127,500).

The Church trustees have established a Reserves Policy to provide financial stability in the pursuit and development of our principal activity. The trustees have set aside reserves to meet emergency situations that may arise either in significant reduction in income or significant unforeseen expenditure in order to meet unexpected staff costs and other emergency situations the trustees have currently agreed to maintain a minimum sum of £12,500.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

Should there be a shortfall in maintaining the sum reviewed and agreed, the trustees may consider reviewing the budget, or other means to ensure that sufficient reserves are maintained. The trustees review annually the level of reserves required to ensure sufficient funds to meet emergency situations. They also monitor income and expenditure closely to minimize unexpected financial risks. The Trustees receive a monthly report of financial activity. They have approved the 2020 accounts.

At the year end the charity held unrestricted free reserves of £19,272 (2019: £33,864).

The financial report confirms the Trustees' view the CIO is in good shape to meet the vision and purpose of the church for years to come.

#### **Main Summary**

Budget for the main General Fund cost centres:

##### Income

- Giving – was on budget.
- Gift Aid tax refund – was slightly more than the budgeted figure.
- Lettings – income was 25% of the budget because of the closure.
- Hub Community Work – income was 20% of the budget because of the closure.
- Hub Café – income was 355 of the budget due to the closure.

##### Expenditure

- Hub Base – this represents all the running costs in support of the work carried out at the Hub and was above budget because of the installation of sound reducing panels and emergency drainage repairs.
- Hub Staff - costs were below budget because of two staff members being partly funded from the Social Prescription fund.
- The Hub Mission – support of BMS, SEBA and general mission support of various projects at home and overseas including Big Church day Out, YWAM Boat, pallets and to support Lynsey Steele.
- Hub Community Work – was 43% below budget because of the Covid situation.
- The Hub Café – was 38% below the budget because of the Covid situation.

The Hub Refurbishment fund was closed during the year. The works having been completed and signed off.

Restricted funds for Cuba, Befriend and Social Prescribing were expended on these ongoing projects as required.

The Horsham District Community Hubs fund was closed at the end of the year. Funds having been distributed to all the Hubs.

The Community Hub Response fund continuing to operate because of the Covid situation.

#### **Governance and Trustees**

The CIO is governed by its constitution, dated 16 May 2017.

**Membership** - Because of the lockdowns and the pandemic, the Church membership met just once in 2020, in December, to agree the budget and to receive new members. This was a meeting held both in the Church and on zoom and this approach allowed more people to be involved. Through our regular Catching Up mailings we kept members up to date with the happenings and pastoral news in and around the church,

We received 6 new members into membership.

**The Trustees** met at least monthly and usually twice monthly to discuss matters of the charity, supervision of the staff and operation of the church. In almost every case the trustees met online. The annual rotation of trustees was postponed for 2020 because it was impossible to gather church members for leaders' election and the rotation of leaders resumed in 2021. In effect, the terms for the serving of leaders were extended by one year.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

Rev Peter Butchers  
Richard Alfred Graham Broad  
Michael Dillamore  
Robin Fisk  
Richard Jackson  
Diana Moncada Leal  
Rosemary Porter  
Andy Sharpe  
Mavis Whitchurch

**Policies** - no policies were due for renewal and therefore the policies adopted on 4 November 2019 remain in effect:

- adults at risk
- complaints
- conflict of interests
- data protection
- equal opportunities
- financial
- health and safety
- remuneration
- reserves
- risk management
- safeguarding for children
- volunteers

The trustees had due regard for Charity Commission guidance on public benefit.

#### **Church Online**

**Services:** From the 29 March (the first Sunday after the first lockdown) both worship and activities for the children have been prepared, videoed, and uploaded to YouTube.com/thehubbeeding. It has been a tremendous effort each week to provide content for these services, and we are very grateful to all those leaders and members who have learned the wonders of technology and embraced digital worship.

**Growth Groups:** Apart from the brief windows when gathering at the church were permitted, all the Growth Groups have been conducted either online, in smaller groups in gardens or in whatever other ways lockdown restrictions have permitted. Again, the energy and effort required to make all these groups work and for friendship, community, and growth to happen has been impressive and very much appreciated. Thank you to all the leaders of these groups whose imagination and care has found creative responses to difficult circumstances. Also, thanks to all the members of these important small groups who have been the backbone of our church community while we have not been able to meet corporately.

#### **Community Hub Response**

From the very first week of lockdown, we took the initiative to coordinate our community's response to the COVID-19 pandemic. We worked with the local schools, Parish councils, Medical centre and community groups and set up a central point from which food bank could be distributed, prescriptions could be delivered, shopping could be organised and information could be distributed to those in our communities. It was an important act of love show to our community, winning the Hub an award from Steyning Parish Council and a certificate of appreciation from our local MP. More importantly, it fulfils our desire to serve our local community with the love that God has given us in Jesus, and we were glad to be useful and active as a fellowship during this time.

During this time, we provided:

- nearly 2000 episodes of individual support
- 150 responses to foodbank
- 600 prescriptions delivered
- 65 befriending requests

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Key points for Seniors**

##### ***During Lockdown:***

- Face to Face beFriend – became telephone beFriend
- Provision of bought food boxes through CHR
- Prescription delivery
- 30 Christmas Hampers delivered with Churches Together in Steyning
- Advent Candles delivered and Valentines 'You are loved' bags

##### ***Post Lockdown:***

- Priority to maintain those already involved in the befriending scheme
- Aware that seniors needs post lock down will be changing - need to evaluate where we are
- Looking to re-start Friendship Lunch in smaller groups perhaps more frequently
- Looking to facilitate some themed cafes, including dementia friendly cafes as lockdown continues to ease

#### **Key points for families**

##### ***During Lockdown:***

- Food Bank
- 1:1 support by phone, texts, doorstep visits – now some face to face is possible
- Christmas hampers
- Advent Candles, Valentines 'You are loved' bags delivered to approx. 30 families
- Craft and activity packs for summer holidays, Christmas and Easter for 30 families
- Parent's Pits Stop under 5's parents support groups during lockdowns 2 and 3 - 20 families engaged in place of Positive Play
- Online parenting course – 5 families
- Weekly Sunday videos

##### ***Post Lockdown:***

- Restarted 2 weekly Sessions of Positive Play to accommodate 24 families - up to 30 are currently on the register
- Parenting groups to restart after June Half Term if possible
- Assess the need with WSCC for Befriend input in light of their closing of Family Centres
- Work with Horsham District Council to get pt/family worker to support more family group and support activities
- Family appropriate church activities – Muddy Church – to begin early summer

#### **Hub Café**

With the exception of a short gap between Lockdown 1 and 2 café had to be closed in accordance with government guideline from 23rd March 2020. The space was well used to host the Community Hub Response centre during the first two lockdowns. We are now making plans to re-open initially for three mornings a week for Tuesday 18th May 2021. We are conscious that our volunteers pool is much reduced and will be looking into options to recruit more volunteers and possible source funding for a one part time staff member moving forward.

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees' responsibilities in relation to the accounts**

The Trustees of Upper Beeding Baptist Church: The Hub, Beeding, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Charity law requires the Trustees to prepare accounts 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 year.

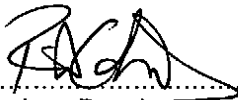
In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the 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 accounts comply with the Charities Act 2011. 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 the board on ..... 17/6/21 .....

Signed on behalf of the board of trustees



.....  
R A Graham Broad  
**Treasurer**

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**

**Independent examiner's report to the trustees of Upper Beeding Baptist Church: The Hub, Beeding**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 9 – 18.

**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').

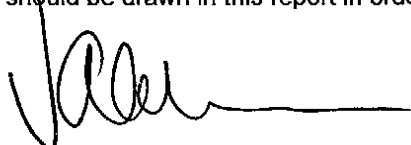
Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of the 2011 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting for charities.

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.



**Jonathan Aikens ACA, DCHA**  
**for and on behalf of TC Group**  
The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

Dated: 17 JUNE 2021

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies		134,797	3,810	138,607	332,710
Charitable activities		815	6,650	7,465	3,707
Other trading activities		9,579	55,295	64,874	38,023
Investments		21	-	21	282
Other income		-	24,000	24,000	22,750
<b>Total income</b>	<b>3</b>	<b>145,212</b>	<b>89,755</b>	<b>234,967</b>	<b>397,472</b>
<b>Expenditure on:</b>					
Charitable activities		132,102	62,672	194,774	475,715
Other expenditure		3,304	47,654	50,958	14,789
<b>Total expenditure:</b>	<b>4</b>	<b>135,406</b>	<b>110,326</b>	<b>245,732</b>	<b>490,504</b>
<b>Net income/(expenditure)</b>		<b>9,806</b>	<b>(20,571)</b>	<b>(10,765)</b>	<b>(93,032)</b>
<b>Transfers between funds</b>	<b>11</b>				
Gross transfers in		36,767	52,237	89,004	196,640
Gross transfers out		(64,737)	(24,267)	(89,004)	(196,640)
<b>Net movement in funds</b>		<b>(18,164)</b>	<b>7,399</b>	<b>(10,765)</b>	<b>(93,032)</b>
Total funds brought forward		44,399	11,581	55,980	149,012
<b>Total funds carried forward</b>	<b>12</b>	<b>26,235</b>	<b>18,980</b>	<b>45,215</b>	<b>55,980</b>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	8		6,963		10,535
<b>Current assets</b>					
Cash at bank and in hand		39,552		46,705	
		<u>39,552</u>		<u>46,705</u>	
<b>Creditors: amounts falling due within one year</b>	9	(1,300)		(1,260)	
<b>Net current assets</b>			<b>38,252</b>		<b>45,445</b>
<b>Total assets less current liabilities</b>			<u><b>45,215</b></u>		<u><b>56,980</b></u>
<b>Net assets</b>			<u><b>45,215</b></u>		<u><b>56,980</b></u>
<b>The funds of the charity</b>					
Unrestricted funds			26,235		44,399
Restricted funds	11		18,980		11,581
			<u><b>45,215</b></u>		<u><b>55,980</b></u>


The charity is entitled to the exemption from the audit requirement for the year ended 31 December 2020. No member of the charity has deposited a notice, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the charity keeps accounting records which comply with the Charities Act 2011; and
- (b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period so far as applicable to the charity.

The notes on pages 11 to 18 form part of these accounts.

The accounts were approved by the Board on ..... 17/6/21 .....

.....   
R A Graham Broad  
**Treasurer**

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Accounting policies

##### 1.1 Basis of preparation and going concern basis

The accounts have been prepared under the Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Charities Act 2011.

Upper Beeding Baptist Church: The Hub, Beeding meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This includes taking into account any potential impact of the COVID-19 pandemic.

There are no material uncertainties about Upper Beeding Baptist Church: The Hub, Beeding's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound .

##### 1.2 Cash Flow Statement

In accordance with Section 7 of FRS 102 the charity is claiming exemption from the requirement to prepare a cash flow statement on account of its size.

##### 1.3 Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Income from Charitable activities comprises grants awarded for activities undertaken by the charity. Grants are credited to the Statement of Financial Activities in the year in which they are receivable unless a grant is subject to donor imposed conditions that specify the time period in which the expenditure of the resources can take place; in which case they are deferred.

Investment income is accounted for on a receivable basis.

Income from other trading activities represents the sale of goods and services and is recognised when receivable.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis with the irrecoverable element of VAT included with the item of expense to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs (included within support costs) include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity. These are now included as support costs.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure.

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 Accounting Policies (continued)**

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised at cost and depreciated over their estimated useful economic life on a straight line basis as follows:

Asset category	Annual rate
Fixtures and fittings	20%
Computer equipment	25%

**1.6 Fund accounting**

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees and which have not been designated for other purposes.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts

**1.7 Taxation**

As a charity, Upper Beeding Baptist Church: The Hub, Beeding is exempt from tax on income and gains to the extent that these are applied to its charitable objects.

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

**2 Key estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

### 3 Analysis of income and endowments

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Sundry donations	1,246	-	1,246	32,940
BeFriend	-	1,800	1,800	-
Offerings	14,729	-	14,729	3,468
Giving	80,054	-	80,054	64,998
Charity vouchers	18,465	-	18,465	16,326
Legacies	-	-	-	95,737
Hub refurbishment - Gifts	-	2,010	2,010	88,708
Gift aid refund	20,303	-	20,303	30,533
<b>Total donations and legacies</b>	<b>134,797</b>	<b>3,810</b>	<b>138,607</b>	<b>332,710</b>
Grants	-	24,000	24,000	22,750
<b>Total other income</b>	<b>-</b>	<b>24,000</b>	<b>24,000</b>	<b>22,750</b>
Children and family work	457	-	457	1,198
Community seniors work	-	-	-	20
BeFriend	-	-	-	-
Friendship lunch	358	-	358	2,089
Cuba Ministry	-	-	-	-
Cuba visit	-	6,650	6,650	400
<b>Total charitable activities</b>	<b>815</b>	<b>6,650</b>	<b>7,465</b>	<b>3,707</b>
Hub café	8,260	-	8,260	19,725
Lettings	1,319	-	1,319	3,158
Social Prescription Income	-	12,000	12,000	15,140
Community Hub Response	-	26,501	26,501	-
HD Community Hubs	-	16,794	16,794	-
<b>Total other trading activities</b>	<b>9,579</b>	<b>55,295</b>	<b>64,874</b>	<b>38,023</b>
Interest received	21	-	21	282
<b>Total investments</b>	<b>21</b>	<b>-</b>	<b>21</b>	<b>282</b>
<b>Total income and endowments</b>	<b>145,212</b>	<b>89,755</b>	<b>234,967</b>	<b>397,472</b>

Further details of the restricted grants are shown in note 11.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Analysis of expenditure	Staff costs	Depreciation	Other costs	Total	Total
	£	£	£	2020 £	2019 £
Hub Base	1,740	3,572	89,414	94,726	336,767
Hub Staff	70,332	-	-	70,332	87,020
Hub Mission	-	-	25,644	25,644	38,424
Hub Community Work	-	-	2,772	2,772	6,537
Support costs	-	-	1,300	1,300	6,967
<b>Total charitable activities</b>	<b>72,072</b>	<b>3,572</b>	<b>119,130</b>	<b>194,774</b>	<b>475,715</b>
Hub Café	7,977	-	3,634	11,611	14,789
Community Hub Response	12,059	-	10,494	22,553	-
HD Community Hubs	-	-	16,794	16,794	-
<b>Total other expenditure</b>	<b>20,036</b>	<b>-</b>	<b>30,922</b>	<b>50,958</b>	<b>14,789</b>
<b>Total expenditure</b>	<b>92,108</b>	<b>3,572</b>	<b>150,052</b>	<b>245,732</b>	<b>490,504</b>

5 Support costs	2020 £	2019 £
Governance costs (independent examination)	1,300	1,260
Staff training	-	5,707
	<b>1,300</b>	<b>6,967</b>

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**6 Employees**

**Number of employees**

The charity employed 4 employees during the year (2019: 3).

**Employment costs**

	2020 £	2019 £
Wages and salaries	57,941	53,965
Social security costs	19,001	18,839
Pension costs	15,166	14,216
	92,108	87,020

There were no employees whose annual emoluments were £60,000 or more (2019: none).

The key management personnel of the charity comprise the Minister, Rev Peter J Butchers. The minister is paid above the Standard Baptist Union stipend.

**7 Trustees**

During the year trustees were reimbursed expenditure totalling £1,271 (2019: £2,022).

All the trustees donate their time spent running the charity on a voluntary basis and do not receive any remuneration for their work as trustees.

**8 Tangible fixed assets**

	Fixtures & Fittings	Computer equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2020	16,964	715	17,679
<b>As at 31 December 2020</b>	16,964	715	17,679
<b>Depreciation</b>			
At 1 January 2020	6,786	358	7,144
Charge for the year	3,393	179	3,572
<b>At 31 December 2020</b>	10,179	537	10,716
<b>Net book value</b>			
<b>At 31 December 2020</b>	6,785	178	6,963
At 31 December 2019	10,178	357	10,535

**UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
	Accruals	<b>1,300</b>	1,260
		<b>1,300</b>	<b>1,260</b>

**10 Employee Benefit Obligations**

**Baptist Pension Scheme**

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme (BPS). The scheme is managed by the Pension Trustee (Baptist Pension Trust Limited).

The Minister and some staff members are eligible to join the Scheme, which is not contracted out of the State Second Pension.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general members pay 8% of their pensionable income and employers pay 6% of members' pensionable income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of pensionable income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administrative costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of pensionable income, and their employers also pay a total of 5%.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined pension of one eightieth of Final Minimum Pensionable Income for each year of pensionable service, together with additional pension in respect of premiums paid on pensionable income in excess of minimum pensionable income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit Plan was performed at 31 December 2013 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £162 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £84 million (equivalent to a past service funding level of 66%). As a result of the valuation, in addition to the contributions to the DC plan set out above, it was agreed to increase the standard rate of deficiency contributions from churches and other employers involved in the DB plan from 11% of pensionable income/Minimum pensionable income to be based on a 12% rate from 1 January 2016. The contributions are based on each church's or other employer's position at March 2015. Some churches and other employers that were involved in the DB plan for a short period now pay less than 12%. The Recovery Plan envisages deficiency contributions continuing until 30 June 2035.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 10 Employee Benefit Obligations (Continued)

As there are a large number of contributing employers participating in the scheme, the church is unable to ascertain a formal valuation of its share of the underlying assets and liabilities of the scheme. The church however has been able to acquire an estimation of the valuation of its share of underlying assets and liabilities from the Baptist Pension Scheme. The liability relating to Upper Beeding Baptist Church; The Hub, Beeding is estimated to be £346,000 (2019: £329,000). The employer debt for Upper Beeding Baptist Church is estimated to be £64,200 (2019: £65,700).

Consequently upon the departure of the Minister in 2010, the Church had a cessation event under Section 75, of the Pensions Act 1995. This makes the Church liable for the proportion of the overall deficit (assessed by reference to the cost of securing benefits by the purchase of annuities) applicable to its previous ministers who were members of the scheme. It is not possible to quantify this debt without an actuarial calculation. In order to avoid the cost of such calculation and because the church may not be able to continue its charitable activities following payment of the employer debt which arises upon a cessation event, the Pension Scheme Trustee (after consulting the Pensions Regulator) is not currently pursuing the employer debt, but is instead permitting the church to pay ongoing deficiency contributions outlined above. However, the Pension Scheme Trustee has the right to quantify and seek payment of the debt at any time at its discretion.

#### 11 Restricted funds

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers between funds	Balance at 31 December 2020
	£	£	£	£	£
Cuba Ministry	599	-	-	(599)	-
Cuba Visit	(263)	6,650	(7,046)	659	-
BeFriend	818	1,800	(664)	-	1,954
Hub Refurbishment	653	26,010	(54,942)	28,279	-
Social prescription	9,774	12,000	(8,306)	(369)	13,099
Community Hub Response	-	26,501	(22,574)	-	3,927
HD Community Hubs	-	16,794	(16,794)	-	-
	<u>11,581</u>	<u>89,755</u>	<u>(110,326)</u>	<u>27,970</u>	<u>18,980</u>

**Cuba Ministry** – Monies donated for goods and resources to be taken on Cuba Mission trip. Visit in 2020 cancelled due to Covid.

**Cuba Visit** – Monies received for mission trip to Cuba and then paid out for said mission trip. Visit in 2020 cancelled due to Covid and all monies refunded.

**BeFriend** – The BeFriend Fund monies are for support and expenses in connection with the BeFriend scheme of trained volunteers working with families of young children or with older people for whom life has become lonely and challenging.

**Hub Refurbishment** – Grant and monies donated to fund the refurbishment project. All costs have been met and the fund closed.

**Social prescription** – This fund is for the part time work of two of our staff members working in partnership with GP's and other agencies in support of adults and children who want to make positive changes to improve their health and wellbeing.

**Community Hub Response** – Monies donated to support the work of meeting the carried needs of members of the local community initially due to Covid lockdown but continuing due to health and financial situations.

**HD Community Hubs** – Management of funds donated across Horsham district for the work of local Hubs and Charities supporting their local communities during the Covid lockdown. Monies being distributed by the Trustees using information provided by Horsham District Council.

# UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 December 2020 are represented by:-			
Tangible fixed assets	6,963	-	6,963
Current assets	20,572	18,980	39,552
Creditors: amounts falling due within one year	(1,300)	-	(1,300)
	<u>26,235</u>	<u>18,980</u>	<u>45,215</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fund balances at 31 December 2019 are represented by:-			
Tangible fixed assets	10,535	-	10,535
Current assets	35,124	11,581	46,705
Creditors: amounts falling due within one year	(1,260)	-	(1,260)
	<u>44,399</u>	<u>11,581</u>	<u>55,980</u>
	<u>£</u>	<u>£</u>	<u>£</u>

#### 13 Control

The charity is under the control of the Trustees.

#### 14 Charity information

Upper Beeding Baptist Church: The Hub, Beeding is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number and registered office address can be found on the legal and administrative information page.

## Document Activity Report

**Document Sent**

Fri, 18 Jun 2021 08:48:50 GMT

### Document Activity History

Document history shows most recent activity first

**Date**

**Activity**

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<https://tcgroup.accountantspace.co.uk/messages/VerifyDocument>