

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

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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 Manager/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.

- 1st Sunday - Cafe Church
- 2nd Sunday - Celebration with teaching and communion
- 3rd Sunday - Creative
- 4th Sunday - Contemplative - reflective worship with communion
- 5th 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
		£	£	£	£	£
Income from:						
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
Total income	3	149,886	21,161	10,672	181,719	158,161
Expenditure on:						
Charitable activities		148,163	19,639	19,241	187,043	140,372
Other expenditure		13,763	-	-	13,763	4,291
Total expenditure:	4	161,926	19,639	19,241	200,806	144,663
Net income/(expenditure)		(12,040)	1,522	(8,569)	(19,087)	13,498
Transfers between funds	11					
Gross transfers in		-	-	12,501	12,501	9,026
Gross transfers out		(12,501)	-	-	(12,501)	(9,026)
Net movement in funds		(24,351)	1,522	3,932	(19,087)	13,498
Total funds brought forward		30,022	14,441	14,250	58,713	45,215
Total funds carried forward	13	5,481	15,963	18,182	39,626	58,713

UPPER BEEDING BAPTIST CHURCH: THE HUB, BEEDING

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	8		-		3,392
Current assets					
Cash at bank and in hand		41,181		56,621	
		<u>41,181</u>		<u>56,621</u>	
Creditors: amounts falling due within one year	9	(1,555)		(1,300)	
Net current assets			39,626		55,321
Total assets less current liabilities			<u>39,626</u>		<u>58,713</u>
Net assets			<u>39,626</u>		<u>58,713</u>
The funds of the charity					
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:

- (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 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	10,232	4,861
BeFriend	-	-	-	-	2,300
Offerings	17,780	-	-	17,780	16,650
Giving	63,009	-	5,000	68,009	79,945
Charity vouchers	17,595	-	-	17,595	17,405
Gift aid refund	14,755	-	-	14,755	17,486
Solar Panels	-	-	4,047	4,047	-
Total donations and legacies	115,237	6,634	10,547	132,418	138,647
Grants	500	13,200	-	13,700	6,000
Total other income	500	13,200	-	13,700	6,000
Children and family work	1,795	-	-	1,795	904
Friendship lunch	2,870	-	-	2,870	5
Community work	45	1,327	-	1,372	-
Total charitable activities	4,710	1,327	-	6,037	909
Hub café	22,571	-	-	22,571	9,111
Lettings	6,813	-	-	6,813	2,271
Community Hub Response	-	-	-	-	1,219
Total other trading activities	29,384	-	-	29,384	12,601
Interest received	55	-	125	180	4
Total investments	55	-	125	180	4
Total income and endowments	149,886	21,161	10,672	181,719	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	53,984	32,352
Hub Staff	106,363	-	-	106,363	90,150
Hub Mission	-	-	13,396	13,396	12,266
Hub Community Work	3,183	-	5,558	8,741	3,157
Support costs (note 5)	-	-	4,559	4,559	2,447
Total charitable activities	112,768	3,393	70,882	187,043	140,372
Hub Café	-	-	13,763	13,763	2,911
Community Hub Response	-	-	-	-	1,380
Total other expenditure	-	-	13,763	13,763	4,291
Total expenditure	112,768	3,393	84,645	200,806	144,663

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

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

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

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

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

9 Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals	1,555	1,300
	1,555	1,300

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

13 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Designated funds £	Total £
Fund balances at 31 December 2022 are represented by:-				
Tangible fixed assets	-	-	-	-
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>
	£	£	£	£
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.

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