



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name
Church Crookham Baptist Church

On accounts for the year ended

December 2023

Charity no
(if any) 1182141

Set out on pages

1 - 16

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

J R Cobb

Date:

17/4/24

Name:

JOHN R COBB

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

3 CANNHAM CLOSE, FLEET, GOS1 1BE

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHURCH CROOKHAM BAPTIST CHURCH

ACCRUALS & PREPAYMENTS as at 31 DECEMBER 2023

	£	£
<u>We Owe (Creditors)</u>		
General Fund		
Electricity	1,616.14 Paid Feb 24	
L Dicks – Manse Tenants (Deposit)	1,673.08	
		3,289.22
Total Creditors		3,289.22

Prepayments/We are owed (Debtors)

General Fund		
Gift Aid	2,963.13 Rec'd Feb 24	
Gift Aid - Small Donations Scheme	333.13	
Hall Donations – U3A	0.00	
Government Tenancy Deposit Scheme	1,673.08	
		4,969.34
Total Prepayments/Debtors		4,969.34

CHURCH CROOKHAM BAPTIST CHURCH

2023 Income

		2023	2022
		£	£
General Fund			
General Giving	Cash	3,521.50	3,173
	Cheques	340.00	780
	Standing Orders	50,680.98	70,493
		54,542.48	74,446
Gift Aid Tax Refunds		12,324.28	15,781
Outreach		0.00	0
Missions	Special – Turkey/Syria E'Quake	600.00	0
	Compassion	50.00	55
	Tear Fund	0.00	55
	Special – Ukraine	0.00	550
		650.00	660
Interest Received		1,551.56	0
Hall Donations		6,939.30	5,952
Manse Rental		17,400.00	17,400
Other		805.01	1,136
		26,695.87	24,488
General Fund Total		94,212.63	115,375

Toddler Group	191.60	679
Pastoral Support	0.00	0
Fellowship	1,232.53	740
Tuesday Fellowship	843.52	937
Student Support	0.00	0
Total Church Income	96,480.28	117,731

CHURCH CROOKHAM BAPTIST CHURCH

2023 Expenditure

		2023	2022
General Fund		£	£
Staff	Pastor	0.00	0
	Assistant Pastor	150.50	34,248
	CLO Fees	3,984.00	6,600
	Students/Family Liaison	0.00	3,884
		4,134.50	44,732
Manse	Gas, Elec, Tax, Water, Ins	620.41	1,036
	Repairs & Maintenance	8,408.39	4,073
	Agent's Management costs	0.00	174
		9,028.80	5,283
Church	Elec, Water, Phone, Ins	7,361.01	6,708
	Repairs & Maintenance	6,860.39	10,029
	Payroll Admin. Fees	48.00	289
	Equipment	53.17	5,811
	Photocopying	95.11	245
	Books & Stationery	98.39	0
	Subs & Licences	1,620.20	1,330
	Preaching Fees	1,016.00	0
	Outreach	1,547.68	2,060
	Other	2,085.48	2,257
		20,785.43	28,728
Missions		26,150.00	25,160
Bank Charges		86.87	100
General Fund Total		60,185.60	104,003

Toddler Group	0.00	514
Pastoral Support	0.00	0
Fellowship Fund	1,400.00	750
Tuesday Fellowship	791.96	1,030
Student Support	0.00	0

62,377.56 106,297

CHURCH CROOKHAM BAPTIST CHURCH

2023 Funds Summary

	01-Jan-23	Income	Expenditure	Transfers		31-Dec-23
	£	£	£	In	Out	£
General	199,625.15	94,212.63	60,185.60			233,652.18
Building	373,508.45	0.00	0.00			373,508.45
Building Fund Loan Costs & Interest	(32,844.27)	0.00	0.00			(32,844.27)
	340,664.18	0.00	0.00	0.00	0.00	340,664.18
Toddler Group	908.72	191.60	0.00			1,100.32
Pastoral Support	391.41	0.00	0.00			391.41
Fellowship	970.59	1,232.53	1,400.00			803.12
Tuesday Fellowship	100.34	843.52	791.96			151.90
Student Support	0.00	0.00	0.00			0.00
	2,371.06	2,267.65	2,191.96	0.00	0.00	2,446.75
Total	542,660.39	96,480.28	62,377.56	0.00	0.00	576,763.11

CHURCH CROOKHAM BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Designated funds £	Total 2023 £	Total 2022 £
INCOME					
Donations and Legacies	3	73,806.06	0	73,806.06	96,179
Income from Investments	4	1,551.56	0.00	1,551.56	0
Income from Charitable Activities	5	650.00	2,267.65	2,917.65	3,016
Other	6	18,205.01	0	18,205.01	18,536
TOTAL INCOME		94,212.63	2,267.65	96,480.28	117,731
EXPENDITURE					
Expenditure on Charitable Activities	7	51,069.93	2,191.96	53,261.89	100,914
Other	8	9,115.67	0	9,115.67	5,383
TOTAL EXPENDITURE		60,185.60	2,191.96	62,377.56	106,297
NET INCOME		34,027.03	75.69	34,102.72	11,434
TRANSFERS BETWEEN FUNDS		0	0	0	0
NET INCOME BEFORE OTHER GAINS/(LOSSES)		34,027.03	75.69	34,102.72	11,434
OTHER GAINS/(LOSSES)		0	0	0	0
NET MOVEMENT IN FUNDS		34,027.03	75.69	34,102.72	11,434
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD		199,625.15	343,035.24	542,660.39	531,226
TOTAL FUNDS CARRIED FORWARD		233,652.18	343,110.93	576,763.11	542,660

CHURCH CROOKHAM BAPTIST CHURCH

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Freehold Land & Buildings	1,12	457,912.82	457,913
Current Assets			
Prepayments/Debtors	13	4,969.34	7,817
Bank Current Account		16,447.27	40,804
BU Deposit Account		0.00	40,000
Saffron Building Society		50,558.74	0
Cambridge & Counties B.Soc		50,164.16	0
		122,139.51	88,621
Less:			
Current Liabilities			
Sundry Creditors	14	3,289.22	3,873
		3,289.22	3,873
Net Current Assets		118,850.29	84,748
Long Term Liabilities			
Loans - amounts falling due after more one year		0.00	0
Total Net Assets		576,763.11	542,660
Represented by:			
Unrestricted Income Funds			
General		233,652.18	199,625
Designated - Building Fund		340,664.18	340,664
Designated - Other		2,446.75	2,371
		576,763.11	542,660

CHURCH CROOKHAM BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

a Basis of Preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Statement of Recommended Practice (Financial Reporting Standard 102) issued by the Charity Commission in July 2014.

b Investment income

Investment income is included in the accounts in the year in which it is received.

c Fund raising and publicity costs

The Church does not make formal appeals for funds, and expenditure on these items is therefore not material.

d Grants / Donations payable

The Church makes grants to other organisations whose charitable objects complement its work. They are accounted for in the year in which they are approved.

e Governance costs

Most of the management of the Church is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

f Fixed Assets

The legal title to ownership of the Church premises and the Manse premises is held by the Church's custodian trustee, The Baptist Union Corporation Ltd. These assets therefore do not appear in these accounts. However, the major extension constructed in 2008/2009 was paid for by Church funds and is therefore included in the Balance Sheet at cost. In addition, during 2020/2021, total expenditure of some £49,500 was incurred on a new office extension and this has also been capitalised. As at 31 December 2023 the insured values of the Church and Manse premises were as follows:

Church premises	£1,219,050
Manse premises	£401,153

g Depreciation

Depreciation has not been charged on the Church extension and new office because in the opinion of the Trustees the residual values of these assets are not less than the total original cost price.

All expenditure, except for major expenditure on property, is charged as direct charitable expenditure in the year in which it is incurred, and is not capitalised.

2 Reserves

The Church's general reserves at the end of 2023 totalled some £234,000, with its net current assets amounting to almost £119,000. The policy is to aim to hold reserves equivalent to at least six months' revenue expenditure, which in 2023 equated to some £31,000. Relying on and subject to God's ongoing blessing on the Church, the Trustees believe that CCBC will be able "to continue as a going concern".

3 Donations and Legacies

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
General Giving	54,542.48		54,542.48	74,446
Gift Aid Tax refunds	12,324.28		12,324.28	15,781
Outreach	-		-	-
Hall Donations	6,939.30		6,939.30	5,952
	<u>73,806.06</u>	<u>-</u>	<u>73,806.06</u>	<u>96,179</u>

4 Income from Investments

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Interest received	1,551.56	-	1,551.56	0

5 Income from Charitable Activities

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Missions	650.00		650.00	660
Toddler Group		191.60	191.60	679
Fellowship		1,232.53	1,232.53	740
Tuesday Fellowship		843.52	843.52	937
	<u>650.00</u>	<u>2,267.65</u>	<u>2,917.65</u>	<u>3,016</u>

6 Other Income

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Other	805.01		805.01	1,136
Manse Rental	17,400.00		17,400.00	17,400
	18,205.01	-	18,205.01	18,536

The Manse is held for the use of the Church's Minister and Family, but may be rented out as decided by the Church during periods when the Minister does not require use of the property or in a period of interregnum. Throughout the year the Manse was rented to a third party with the tenancy being renewed on a two-year fixed term basis from February 2022.

7 Expenditure on Charitable Activities

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Staff - see Note 9	4,134.50		4,134.50	44,732
Church - see Note 10	20,785.43		20,785.43	28,728
Missions - see Note 11	26,150.00		26,150.00	25,160
Toddler Group		-	-	514
Fellowship		1,400.00	1,400.00	750
Tuesday Fellowship		791.96	791.96	1,030
Student Support		-	-	-
Pastoral Support		-	-	-
	51,069.93	2,191.96	53,261.89	100,914

8 Other Expenditure

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Manse	9,028.80		9,028.80	5,283
Bank charges	86.87		86.87	100

9,115.67	-	9,115.67	5,383
----------	---	----------	-------

9 Staff Costs

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Salaries	1,784.00		1,784.00	35,657
Social Security	-		-	-
Pension	150.50		150.50	767
Mobile Phone	-		-	300
Other costs & Fees	2,200.00		2,200.00	8,008
	4,134.50	-	4,134.50	44,732
Headcount	1		1	3

9a Related Party Transactions

There were no related party transactions undertaken in the year.

10 Church costs

	Unrestricted Funds	Designated Funds	Total 2023	2022
	£	£	£	£
Electricity, Water, Phone, Insurance	7,361.01		7,361.01	6,708
Repairs & Maintenance	6,860.39		6,860.39	10,029
Payroll Admin.Fees	48.00		48.00	289
Equipment	53.17		53.17	5,811
Photocopying	95.11		95.11	245
Books & Stationery	98.39		98.39	-
Subscriptions & Licences	1,620.20		1,620.20	1,330
Preaching Fees	1,016.00		1,016.00	-
Outreach	1,547.68		1,547.68	2,060
Other	2,085.48		2,085.48	2,257
	20,785.43	-	20,785.43	28,728

11 Missions - Expenditure

Unrestricted Funds	Designated Funds	Total 2023	2022
--------------------	------------------	------------	------

	£	£	£	£
BMS	4,250.00		4,250.00	4,250
BU Home Mission	4,250.00		4,250.00	4,250
Mission Aviation Fellowship	1,000.00		1,000.00	1,000
Tearfund	1,000.00		1,000.00	1,055
Fleet Town Centre Project	-		-	-
FACCTS	5,000.00		5,000.00	4,000
Compassion	2,050.00		2,050.00	2,055
Levi Booth	1,500.00		1,500.00	1,500
Other	5,500.00		5,500.00	5,500
Special Appeals	1,600.00		1,600.00	1,550
	<u>26,150.00</u>	<u>0</u>	<u>26,150.00</u>	<u>25,160</u>

12 Freehold Land and Buildings

The Church is the beneficial owner of the following tangible fixed assets, the legal title to which is held by The Baptist Union Corporation Ltd., the Church's custodian trustee. The use of the proceeds from any future sale of these assets is restricted to acquiring similar assets and would require the consent and agreement of the holding trustees.

In the event that the Church is permanently closed the proceeds of sale would be transferred to the Baptist Union Corporation Building Fund. These assets therefore do not appear in these accounts.

However, the major extension constructed in 2008/2009 and the recently completed new office extension were paid for by Church funds and borrowings and therefore included in the Balance Sheet at cost.

The Church Manse, 25 Curzon Drive, Church Crookham,
Fleet, Hants., GU52 6JL.

0 0

The Church and Hall, 64 Basingbourne Road, Church
Crookham, Fleet, Hants., GU52 6TH.

0 0

Extension and refurbishment to the Church and Hall carried
out in 2008/09, at cost

408,367.37 408,367

New office extension
completed in 2020 at cost,
including release of
retention of £1,138.68 in
2021

49,545.45	49,545
<u>457,912.82</u>	<u>457,913</u>

13 Debtors

	2023	2022
	£	£
Gift Aid Receivable	3,296.26	3,344
Hall Donations	-	2,800
Government Deposit Scheme	1,673.08	1,673
	<u>4,969.34</u>	<u>7,817</u>

14 Creditors - amounts falling due within one year

	2023	2022
	£	£
Other Creditors	1,616.14	2,200
Manse Tenants	1,673.08	1,673
	<u>3,289.22</u>	<u>3,873</u>

15 Creditors - amounts falling due after one year

	2023	2022
	£	£
	0	0
	<u>0</u>	<u>0</u>

CHURCH CROOKHAM BAPTIST CHURCH

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Total Funds £	Prior Year Funds £
Cash Flows from operating activities:		
<i>Net cash provided by/(used in) operating activities - see below</i>	34,815.04	11,180
Cash Flows from investing activities:		
Bank Interest received	1,551.56	0
<i>Net cash provided by/(used in) investing activities</i>	1,551.56	0
Cash Flows from financing activities:		
Capital expenditure on buildings	0	0
<i>Net cash provided by/(used in) financing activities</i>	0	0
 <i>Change in cash and cash equivalents in the year</i>	 36,366.60	 11,180
<i>Cash and cash equivalents at the beginning of the year</i>	80,803.57	69,623
<i>Cash and cash equivalents at the end of the year</i>	117,170.17	80,804

**RECONCILIATION OF NET INCOME/EXPENDITURE TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	Current Year £	Prior Year £
<i>Net income/(expenditure) for the year (as per the Statement of Financial Activities)</i>	34,102.72	11,434
Adjustments for:		
Bank Interest received	(1,551.56)	0
Decrease/(Increase) in Debtors/Prepayments	2,847.74	(3,707)
Increase/(Decrease) in Creditors	(583.86)	3,453
<i>Net cash provided by operating activities</i>	34,815.04	11,180

ANALYSIS OF CASH AND CASH EQUIVALENTS

	Current Year £	Prior Year £
Bank Balances	117,170.17	80,804
Total cash and cash equivalents	117,170.17	80,804

Church Crookham Baptist Church

Trustees' Annual Report for 2023

Introduction

1. This annual report has been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102) issued by the Charity Commission in July 2014. Church Crookham Baptist Church (CCBC) is now (from 20 February 2019) a separate charity (Registered Charity Number 1182141), as well as a member of the Baptist Union of Great Britain. This report covers the church's financial year 2023 – i.e. 1 January to 31 December 2023.

Objectives and Activities

2. The principal purpose of CCBC is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church Constitution also provides that CCBC may advance education and carry out other charitable purposes in the UK and / or other parts of the world.
3. In the light of the above, CCBC's overall vision is "Seeking to know Jesus Christ and to make Him known to others".
4. To fulfil this purpose and vision CCBC engages in a range of activities including:
 - regular public worship, prayer, Bible study, preaching and teaching;
 - the welcome, inclusion, encouragement and teaching of young people;
 - evangelism and mission, ranging from local to international;
 - the nurture and growth of Christian disciples;
 - giving and encouraging pastoral care; and
 - supporting and encouraging charitable social action in the UK and abroad.

Achievements during 2023

5. Following the ending in 2022 of all restrictions resulting from the covid pandemic we rejoice that we could seek to worship and serve God in 'normality' throughout 2023. We have again experienced the faithfulness and gracious hand of God upon us – indeed we especially rejoice at 3 baptisms during the year, with a further one planned early in 2024. At the beginning of the year we continued our search for a new assistant / associate pastor following the appointment of our previous assistant as the pastor of Canterbury Baptist Church. At that time our thinking was that such a person could work alongside and subsequently 'take over' from our pastor following his retirement. As the year progressed it became clear we should consider seeking a new lead pastor for the church, with our current pastor retiring at the end of March 2024. We are earnestly praying for God's clear guidance in our search and are very grateful for the assistance of the former pastor of Farnham Baptist Church who is now acting as our Moderator, as well as the regional minister of our local Baptist association (SEBA). We give thanks for the prayerful unity that exists within CCBC and look forward with humble confidence to all the future that God has planned for the church.
6. The detailed highlights of the year included:

- relevant Bible teaching each Sunday morning, including a new series going through the book of Acts;
 - regular teaching of Sunday School / primary age children and Young People's Bible Studies;
 - regular meetings of Re:Fuel (youth group for secondary age children);
 - running throughout the year three very popular Mums and Toddlers groups each week during term time;
 - ongoing meetings of four homegroups and our Tuesday Fellowship;
 - the monthly distribution of the evangelistic Good News paper in the local area, together with a Christmas gospel / invitation leaflet to some 500 local homes;
 - holding three very well attended Sunday Fun afternoons for primary age children;
 - providing preachers on a number of occasions for several local churches linked to CCBC; and
 - being significantly involved in the local schools work (FACCTS), with one member employed as a part-time schools worker, several involved in volunteering in many different ways and the pastor continuing to chair the meetings of directors.
7. Other 'one-off' highlights included holding a service in a local care home, organising a very successful quiz evening with many visitors attending, jointly leading with the Friends of Basingbourne Park the annual Christmas Carols event including sharing a Christmas gospel message, the church youth group preparing 14 Christmas hampers for distribution in the local community and supporting members / attendees involved in summer evangelistic camps, also two who were part of a Wheels for the World team mission to Kenya.
 8. We must record our sadness at the great loss during the year of our fabric deacon (Jim Naqvi), as well as other long-serving members of the church, although we rejoice that they are now home with the Lord. We also rejoice in God's provision of a new elder and a new deacon who have joined the team of Trustees.
 9. We are, therefore, so grateful to God for all that has been achieved / maintained during 2023. At the same time we must again record that many within the CCBC family have suffered in many ways during the year, and indeed continue to suffer. We may often feel "weary and burdened" but rejoice in a faithful, loving God who never fails us and promises to "give [us] rest" (Matthew 11v28).

Financial Review

10. The church's annual net revenue income and year end financial position were again very encouraging. Total income amounted to some £96,000, with revenue expenditure totalling some £62,000.
11. During 2023 the church was able to finance fully all of its activities in support of its purpose and vision, including making contributions totalling £26,000 to other missions and outreach initiatives. Such missions range from international and UK evangelistic / aid organisations to local endeavours in Fleet and Church Crookham.
12. The church's net current assets at the year end amounted to some £119,000. Its policy is to aim to hold reserves equivalent to at least six months' revenue expenditure, which in 2023 equated to some £31,000. Relying on and subject to God's ongoing blessing on the church, the Trustees believe that CCBC will be able "to continue as a going concern" – and, in particular, to plan ahead for the appointment of a new lead pastor.

Structure, Governance and Management

13. The overall leadership of the church is exercised through its Charity Trustees – the Pastor, Elders, Deacons, Secretary and Treasurer. Such Trustees are, however, accountable to the Church Meeting (normally held four times each year). As of 31 March 2024 the Charity Trustees were:

- Paul Brice (pastor) – retiring on 31 March 2024
- Terry Bateman (elder)
- Nigel Stevenson (elder) – appointed 24 September 2023
- Simon Hawes (secretary and deacon)
- Frances Walton (treasurer and deacon)
- Helen Butler (deacon)
- Carolyn Parsons (deacon)
- John Walker (deacon) – appointed 24 September 2023

14. The “governing document” for CCBC is the Word of God, the Bible. Its administration, organisation details and Trustee arrangements are all set out in the Church Constitution.

Reference and Administrative Details

15. The church is known as Church Crookham Baptist Church – see also paragraph 1 above.

16. The legal titles to the ownership of the church premises in Basingbourne Road (GU52 6TH) and manse premises in Curzon Drive (GU52 6JL) are held by the church’s custodian trustee, The Baptist Union Corporation Ltd, and these assets do not appear in the church’s accounts.

Other Details

17. The church does not need to declare the omission of any address / trustee details nor does it or its Trustees act in any capacity as custodian trustees.

Conclusion

18. The Trustees rejoice and give thanks to God for His grace and blessing on the church throughout 2023. To God alone be all the glory.

Signed and dated on behalf of the Trustees

P A Brice
Pastor

P. A. Brice
31.3.24