

CRANLEIGH BAPTIST CHURCH

England & Wales · Charity number 1185350

Details

Other names CBC

Status Registered

Legal form CIO

Registered 2019-09-17

Register [View on the Charity Commission register](#)

Contact

Address Baptist Church
262 High Street
Cranleigh
GU6 8RT

Phone 01483275371

Email office@cranleigh.org.uk

Website www.cranleighbaptistchurch.co.uk

Activities

Objects: THE PURPOSES OF THE CHURCH ARE: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN CRANLEIGH SURREY AND THE SURROUNDING NEIGHBOURHOOD; AND 2. SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

Activities: The preaching of the Gospel, Bible teaching, and public worship within the church building, organised Bible studies, prayer meetings, evangelistic events, and meeting needs within the community; Providing pastoral care; Running activities and events to reach all sections of the general public; Supporting

the work of individuals in mission work in the UK and overseas to advance the Christian faith.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£476,564	£443,197	-	-
2024-03-31	£400,173	£318,755	-	-
2023-03-31	£344,666	£232,305	-	-
2022-03-31	£286,698	£232,602	-	-
2021-03-31	£276,003	£223,810	-	-

Trustees

Name	Role	Appointed
Keith Charles Field	Chair	2018-12-04
DAVID PAUL BURT		2018-12-04
Paul Ronald Haines		2026-01-12
Richard BORGONON		2021-09-12
Warren Scott		2026-01-12

CRANLEIGH BAPTIST CHURCH

England & Wales - Charity number 1185350

Accounts

Company registration number: CE018863
Charity registration number: 1185350

Cranleigh Baptist Church

Annual Report and Financial Statements

for the year ended 31 March 2025

Stewardship Services (UKET) Limited
1 Lamb's Passage
London
EC1Y 8AB

Cranleigh Baptist Church
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For the year ended 31 March 2025

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Cranleigh Baptist Church
Reference and administrative information
For the year ended 31 March 2025

Charity registration number 1185350

Company registration number CE018863

Registered office Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT

Trustees Rev David Burt
Mr Keith Field
Mr Richard Borgonon
Mr Peter Pilgrim (resigned 11 September 2024)

Independent examiner Nick Spear ACCA
Stewardship Services (UKET) Limited
1 Lamb's Passage
London
EC1Y 8AB

Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2025

The trustees, who are directors for the purposes of company law, presents the annual report together with the financial statements of the Cranleigh Baptist Church ("the church") for the year ended 31 March 2025.

Objectives and activities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

a. Objectives

The purposes of the church are:

- The advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within Cranleigh Surrey and the surrounding neighbourhood; and
- Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the basis of faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life provided that the advancement of such purposes must be undertaken in a manner consistent with the doctrinal distinctives and ethical statements as may be adopted and amended by the church from time to time in accordance with the provisions of the church handbook.

b. Activities undertaken to achieve objectives

The church has continued to provide a range of activities:

- Sunday morning services continue to be very well attended with many individuals and families attending for the first time. We have seen a noticeable increase in those who know nothing of the Christian faith but who wish to know what the bible has to say in light of today's society and prevailing issues. Church membership has again strongly grown as we continue to attract many who have recently moved into the expanded housing capacity of the Cranleigh area.
- An increased programme of Sunday evening services and specific topic meetings has proven of interest.
- A very active programme of mid-week meetings includes but is not limited to:
 - Well attended Home Group bible studies;
 - Our highly popular Senior Link (the regular meeting for the elderly);
 - A full programme of Children's and Young people's weekly group meetings;
 - Special events including numerous guest speakers;
 - Men and women's group events;
 - The regular running of Christianity Explored courses; and
 - The offering of One-to-One Bible studies for those wishing to understand what it says.

Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2025

We continue to place our key events on YouTube, with one key speaker event (Professor John Lennox from Oxford University) attracting over 208,000 views and climbing.

The church premises have continued to be used for hosting a food bank in association with other local churches as well other community-based activities.

In addition, the church continues to be a major focal point for assisting Ukrainian refugee contacts of the church.

Cranleigh Baptist Church has continued its historically strong links with supporting Christian missionaries specifically known to the church, situated abroad and in the UK, an endeavour that represents a sizeable part of our budget.

Our annual budget continues to include the provision of funds to give financial assistance to those experiencing financial hardship within the church.

The church currently employs, full or part time, five members of pastoral and administrative staff. However, the church is very dependent on over 100 church members who regularly or occasionally volunteer their help in areas such as Children and Youth work, Senior Link, serving those inside and outside the church membership, the Music team, the Tech team, pastoral work, preparing for and hosting midweek meetings, building maintenance and many other areas. The time they sacrifice cannot be underestimated and without which the objectives and activities listed above would in no way be possible.

Structure, governance and management

a. Constitution

The church is a Charitable Incorporated Organisation and is governed by the Constitution adopted by the members of the church on 4 December 2018.

The day-to-day running of the church is overseen by the Oversight Team, who are the charity's Trustees.

b. Appointment and training of trustees

In accordance with the church's Constitution, Trustees are elected every three years and given sufficient training on appointment.

c. Appointment of staff

The Oversight Team in consultation with the church members, are responsible for identifying and appointing staff members including the church pastors.

d. Risk assessment

The Trustees undertake regular risk assessment reviews covering health and safety, property, strategic, legal, financial, insurance and employment policies. The Trustees believe that there are satisfactory systems and controls in place to identify and mitigate any material exposure.

Regular fire, health and safety checks are undertaken, and full third-party insurance is in place to cover church activities and property.

Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2025

Risk assessment is routinely undertaken for all proposed activities as part of the planning process to ensure compliance with external and internal guidelines and objectives.

We have an ongoing commitment to safeguarding vulnerable adults and children. A formal Safeguarding policy has been adopted. Staff and volunteers are DBS checked in accordance with that policy which is regularly reviewed and updated in line with current recommendations. We also provide both internal and external training in this area for both staff and volunteers.

Regular external first aid training is provided to ensure qualifications of staff members and volunteers are maintained.

The majority of the church's income continues to be received through the generosity of those donating either monthly standing orders or one-off gifts.

No Trustee gives designated funds in ways such that the direction of the church and its ministry face any financial influence.

e. Other matters

The Oversight Team delegate the oversight of some church ministries to other church members. The Oversight Team will bring to the church members, at one of the church business meetings arranged each year, any issues upon which their consensus is required.

Financial review

a. Going concern

Total income has increased from £400,173 to £476,564 largely due to a one-off gain on disposal arising from the sale of one of the church's properties, and an increase to regular and one-off giving, offset by a reduction in one-off legacies compared to last year.

This increase in total income has been offset by increased costs arising from one-off refurbishment costs related to several of the church's properties. This has led to a lower level of surplus in the current year compared to the previous year.

After making appropriate enquires, the Trustees have reasonable expectation that the church has adequate reserves to continue in operational existence for the foreseeable future. For this reason, the going concern basis is adopted in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves are maintained to meet any unexpected expenditures or income shortfall brought about by external circumstances.

A discretionary fund of £10,000 is set aside and maintained as a designated unrestricted fund to support those in particular financial distress.

During the year, the building development fund was increased to £35,000 and an unforeseen events fund was introduced at £25,000.

The remainder of the church's unrestricted funds are general in nature and are spent or applied at the discretion of the trustees or staff members to further any of the charity's purposes.

Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2025

c. Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the Trustees and signed on its behalf by:


Keith c field (Dec 21, 2025 12:01:33 GMT)

Keith Field
Trustee

Date: Dec 21, 2025

Cranleigh Baptist Church
Statement of Financial Activities
For the year ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 on pages 7 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Nick Spear

Nick Spear (Dec 22, 2025 09:57:01 GMT)

Nick Spear ACCA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 22, 2025

Cranleigh Baptist Church
Statement of Financial Activities
For the year ended 31 March 2025

	Note	Unrestricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	303,629	303,629	344,102
Other trading activities	4	42,984	42,984	47,500
Investment income	5	10,506	10,506	8,571
Other income	6	119,445	119,445	-
Total income		<u>476,564</u>	<u>476,564</u>	<u>400,173</u>
Expenditure on:				
Charitable activities	7	(443,197)	(443,197)	(318,755)
Total expenditure		<u>(443,197)</u>	<u>(443,197)</u>	<u>(318,755)</u>
Net movement in funds		<u>33,367</u>	<u>33,367</u>	<u>81,418</u>
Funds brought forward		<u>1,294,394</u>	<u>1,294,394</u>	<u>1,212,976</u>
Funds carried forward		<u>1,327,761</u>	<u>1,327,761</u>	<u>1,294,394</u>

The accompanying notes form part of these financial statements.

All amounts derive from continuing activities.

All gains and losses recognised in the year are included in the Statement of Activities.

Cranleigh Baptist Church (registration number CEO18863)
Statement of financial position
At 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,417,988	1,020,059
Current assets			
Debtors	10	58,305	49,949
Cash at bank and in hand		<u>396,789</u>	<u>247,147</u>
		455,094	297,096
Creditors: amounts falling due within one year	11	<u>(26,148)</u>	<u>(22,761)</u>
Net current assets		<u>428,946</u>	<u>274,335</u>
Total assets less current liabilities		<u>1,846,934</u>	<u>1,294,394</u>
Creditors: amounts falling due after more than one year	12	(519,173)	-
NET ASSETS		<u><u>1,327,761</u></u>	<u><u>1,294,394</u></u>
Funds of the charity			
Unrestricted funds	13	1,082,618	1,049,251
Revaluation reserve	14	<u>245,143</u>	<u>245,143</u>
Total funds		<u><u>1,327,761</u></u>	<u><u>1,294,394</u></u>

The accompanying notes form part of these financial statements.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The financial statements were approved by the trustees and signed on their behalf by:

Keith c field

Keith c field (Dec 21, 2025 12:01:33 GMT)

Keith Field
Trustee

Date: Dec 21, 2025

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

1. General information

Cranleigh Baptist Church ("the church") is a Charitable Incorporated Organisation, incorporated in England.

2. Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – ("Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The church 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 notes.

As part of the conclusions reached by the SORP-making body following the publication of Bulletin 1 on 2 February 2016, the charity has opted not to produce a cash flow statement as the income threshold for mandatory disclosure has not been met in either the current or previous period.

2.2 Going concern

The Trustees are confident that the church will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

2.3 Income

Income from donations and legacies

All income received from donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when income is receivable. Receipt of a legacy is recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Other trading activities income

Rental income is recognised on a straight-line basis over the lease term. Where rental income is received in respect of future periods, it is recognised as deferred income.

Investment income

Investment income represents interest on the short-term highly liquid investments.

Other income

Other income is accounted for on a receipts basis.

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

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

2.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. All expenditure is accounted for on an accruals basis.

The cost of raising funds is not significant and has not been separately disclosed.

2.5 Tangible fixed assets

Land and building costs are capitalised and held at cost when future economic benefits are probable, and the cost can be measured reliably.

The church's policy is not to capitalise furniture and equipment costs.

2.6 Debtors

Trade and other debtors are recognised when an obligation arises and at the settlement amount, net of any trade discounts. Prepayments are recognised at the amount prepaid net of any trade discounts.

2.7 Cash at bank and in hand

Cash at bank and in hand comprises cash and short-term highly liquid investments with a short maturity date in order to meet the short-term cash commitments as they fall due.

2.8 Creditors

Trade and other creditors are recognised when an obligation arises and at the settlement amount, net of any trade discounts.

2.9 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. The interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included within property costs in Note 7.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

2.11 Pension scheme arrangements

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

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

2.12 Taxation

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

2.13 Exemption from preparing a cashflow statement

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	<u>303,629</u>	<u>303,629</u>	<u>344,102</u>	<u>344,102</u>

4. Other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Total funds 2024 £
Rental income	<u>42,984</u>	<u>42,984</u>	<u>47,500</u>	<u>47,500</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	<u>10,506</u>	<u>10,506</u>	<u>8,571</u>	<u>8,571</u>

6. Other income

	Unrestricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Total funds 2024 £
Gain on disposal of fixed assets	<u>119,445</u>	<u>119,445</u>	<u>-</u>	<u>-</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

7. Analysis of expenditure on charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Total funds 2024 £
Staff costs	198,969	198,969	157,958	157,958
Grants	62,789	62,789	52,362	52,362
Property costs	146,332	142,056	76,259	76,259
Administrative expenses	23,880	23,880	26,040	26,040
Legal, professional and bank fees	11,227	11,227	6,136	6,136
	<u>443,197</u>	<u>443,197</u>	<u>318,755</u>	<u>318,755</u>

8. Grants

	2025 £	2024 £
Agape	20,000	20,000
CYE sailing centre	7,000	12,342
Mission Aviation Fellowship	6,400	6,100
Cross Connections	6,000	-
Crosslinks	5,000	-
UFM Worldwide	5,000	-
Serving in Mission	-	5,013
Delhi Bible Institute	4,000	3,000
Irpin Baptist Church Ukraine	4,000	2,000
Discretionary payments to missionaries	3,250	2,000
Christmas collection for missionaries	900	1,820
Other	1,239	87
	<u>62,789</u>	<u>52,362</u>

9. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024	1,020,058
Additions	603,778
Disposals	(205,850)
At 31 March 2025	<u>1,417,988</u>
Depreciation	
At 1 April 2024 and at 31 March 2025	<u><u>-</u></u>
Net book value	
At 31 March 2025	<u>1,417,988</u>
At 31 March 2024	<u>1,020,058</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

10. Debtors

	2025 £	2024 £
Prepayments	3,060	2,996
Accrued income – Gift Aid	48,476	41,434
Other debtors	6,769	5,519
	<u>58,305</u>	<u>49,949</u>

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loan	13,347	15,168
Accruals	6,676	1,368
Deferred rental income	4,125	4,125
Other creditors	2,000	2,100
	<u>26,148</u>	<u>22,761</u>

Deferred income relates to quarterly income received in advance from a tenant of one of the church's properties.

12. Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	<u>519,173</u>	<u>-</u>

On 1 November 2025, the Charity made a lump sum payment of £200,000 towards the bank loan.

13. Statement of unrestricted funds – current year

	At 1 April 2024 £	Income £	Expenses £	Transfers in/(out) £	At 31 March 2025 £
Designated funds					
Discretionary hardship fund	10,000	-	-	-	10,000
Building development fund	13,000	-	-	22,000	35,000
Unforeseen events fund	-	-	-	25,000	25,000
	<u>23,000</u>	<u>-</u>	<u>-</u>	<u>47,000</u>	<u>70,000</u>
General funds	<u>1,026,251</u>	<u>476,564</u>	<u>(443,197)</u>	<u>(47,000)</u>	<u>1,012,618</u>
Total unrestricted funds	<u>1,049,251</u>	<u>476,564</u>	<u>(443,197)</u>	<u>-</u>	<u>1,082,618</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2025

Statement of unrestricted funds – prior year

	At 1 April 2023 £	Income £	Expenses £	Transfers in/(out) £	At 31 March 2024 £
Designated funds					
Discretionary hardship fund	10,000	-	(4,600)	4,600	10,000
Building development fund	-	-	-	13,000	13,000
	<u>10,000</u>		<u>(4,600)</u>	<u>17,600</u>	<u>23,000</u>
General funds	<u>957,833</u>	<u>400,173</u>	<u>(314,155)</u>	<u>(17,600)</u>	<u>1,026,251</u>
Total unrestricted funds	<u><u>967,833</u></u>	<u><u>400,173</u></u>	<u><u>(318,755)</u></u>	<u><u>-</u></u>	<u><u>1,049,251</u></u>

14. Revaluation reserve fund

	2025 £	2024 £
Revaluation reserve fund - unrestricted	<u>245,143</u>	<u>245,143</u>

15. Employees

The charity employed an average of four full-time staff and one part-time staff during the year. None of the employees received emoluments which exceed £60,000 during the current and previous year.

Contribution to defined contribution pension schemes totalled £16,369 in the year (2024: £12,304). Contributions totalling £nil (2024: £nil) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

During the period, one of the Trustees, Dave Burt, received remuneration for their employment as follows: wages of £44,774, pension contributions of £5,791 and other employment benefits of £4,070. No payments were received for their service as a Trustee.

The aggregate of trustee related donations in the year was £22,655 (2024 - £22,150).

The authority for the remuneration of trustees can be found in the Constitution of the Charity.

17. Independent examiner's fee

	2025 £	2024 £
Independent examiner's fee	<u>2,400</u>	<u>1,368</u>

CRANLEIGH BAPTIST CHURCH

England & Wales - Charity number 1185350

Accounts

Company registration number: CE018863
Charity registration number: 1185350

Cranleigh Baptist Church

Annual Report and Financial Statements

for the year ended 31 March 2024

MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Cranleigh Baptist Church
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Cranleigh Baptist Church
Reference and administrative information
For the year ended 31 March 2024

Charity registration number 1185350

Company registration number CE018863

Registered office Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT

Trustees Rev David Burt
Mr Keith Field
Mr Peter Pilgrem
Mr Richard Borgonon

Independent examiner MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

**Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2024**

The trustees, who are directors for the purposes of company law, presents the annual report together with the financial statements of the Cranleigh Baptist Church ("the church") for the year ended 31 March 2024.

Objectives and activities

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

a. Objectives

The purposes of the church are:

- The advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within Cranleigh Surrey and the surrounding neighbourhood; and
- Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the basis of faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life provided that the advancement of such purposes must be undertaken in a manner consistent with the doctrinal distinctives and ethical statements as may be adopted and amended by the church from time to time in accordance with the provisions of the church handbook.

b. Activities undertaken to achieve objectives

The church has continued to provide a range of activities:

- The very well attended Sunday morning service has continued and church membership has strongly expanded post Covid. We are clearly attracting more people as the number of houses within Cranleigh continues to grow.
- Occasional Sunday evening services have been reintroduced or replaced by specific topic meetings.
- Mid-week meetings continue and include but are not limited to:
 - Home Group bible studies;
 - Senior Link (the regular meeting for the elderly);
 - Children's and Young people's weekly group meetings; and
 - Special events including guest speakers.
 - Running Christianity Explored courses.

We continue to place our key events on YouTube, with one key speaker event (Professor John Lennox from Oxford University) attracting over 160,000 views and climbing.

The church premises have continued to be used for hosting a food bank in association with other local churches as well other community-based activities.

In addition, the church has become a major focal point for assisting Ukrainian refugee contacts

**Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2024**

of the church. We have established a clothing, bedding and toy provisions room as well as networking to support with housing, education and furniture needs.

During the year we have been able to use resources to continue to support missionaries who are situated abroad and in the UK.

Our annual budget includes the provision of funds to give financial assistance to those experiencing financial hardship within the church.

The church currently employs four members of pastoral and administrator staff. However, the church is very dependent on over 100 church members who regularly or occasionally volunteer their help in areas such as Children and Youth work, Senior Link, serving those inside and outside the church membership, the Music team, the Tech team, pastoral work, preparing for and hosting midweek meetings, building maintenance and many other areas. The time they sacrifice cannot be underestimated and without which the objectives and activities listed above would in no way be possible.

Structure, governance and management

a. Constitution

The church is a Charitable Incorporated Organisation and is governed by the Constitution adopted by the members of the church on 4 December 2018.

The day-to-day running of the church is overseen by the Oversight Team, who are the charity's trustees.

b. Appointment and training of trustees

In accordance with the church's Constitution, Trustees are elected every three years and given sufficient training on appointment.

c. Appointment of staff

The Oversight Team in consultation with the church members, are responsible for identifying and appointing staff members including the church pastors.

d. Risk assessment

The Trustees undertake regular risk assessment reviews covering health and safety, property, strategic, legal, financial, insurance and employment policies. The Trustees believe that there are satisfactory systems and controls in place to identify and mitigate any material exposure.

Regular fire, health and safety checks are undertaken, and full third-party insurance is in place to cover church activities and property.

Risk assessment is routinely undertaken for all proposed activities as part of the planning process to ensure compliance with external and internal guidelines and objectives.

We have an ongoing commitment to safeguarding vulnerable adults and children. A formal Safeguarding policy has been adopted. Staff and volunteers are DBS checked in accordance with that policy which is regularly reviewed and updated in line with current recommendations. We also provide both internal and external training in this area for both staff and volunteers.

**Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2024**

Regular external first aid training is provided to ensure qualifications of staff members and volunteers are maintained.

The majority of the church's income continues to be received through the generosity of those donating either monthly standing orders or one-off gifts.

e. Other matters

The Oversight Team delegate the oversight of some church ministries to other church members. The Oversight Team will bring to the church members, at one of the church business meetings arranged each year, any issues upon which their consensus is required.

Financial review

a. Going concern

After making appropriate enquires, the Trustees have reasonable expectation that the church has adequate reserves to continue in operational existence for the foreseeable future. For this reason, the going concern basis is adopted in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves are maintained to meet any unexpected expenditures or income shortfall brought about by external circumstances.

A discretionary fund of £10,000 is set aside and maintained as a designated unrestricted fund to support those in particular financial distress.

The remainder of the church's unrestricted funds are general in nature and are spent or applied at the discretion of the trustees or staff members to further any of the charity's purposes.

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

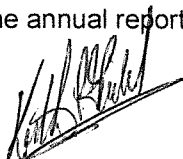
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to

Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2024

show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees and signed on its behalf by:



Keith Field
Trustee

Date: 7th October 2024 .

Cranleigh Baptist Church
Independent examiner's report to the trustees of Cranleigh Baptist Church ("the Company")
For the year ended 31 March 2024

I report to the charity trustees on examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the Act 2006').

Having satisfied myself that the accounts of Cranleigh Baptist Church are not required to be audited under Part 16 of the 2006 Act 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 Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directors given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1. Accounting records were not kept in respect of Cranleigh Baptist Church as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 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 by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Matthew Horne
ICAEW
3 Bank Buildings, 149 High Street
Cranleigh
Surrey GU6 8BB

Date: 23 September 2024

Cranleigh Baptist Church
Statement of Financial Activities
For the year ended 31 March 2024

	Note	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	4	344,102	344,102	285,929
Property income	5	47,500	47,500	57,101
Other income	6	8,571	8,571	1,636
Total income		<u>400,173</u>	<u>400,173</u>	<u>344,666</u>
Expenditure on:				
Charitable activities	7	318,755	318,755	232,305
Total expenditure		<u>318,755</u>	<u>318,755</u>	<u>232,305</u>
Net movement in funds		<u>81,418</u>	<u>81,418</u>	<u>112,361</u>
Funds brought forward		<u>1,212,976</u>	<u>1,212,976</u>	<u>1,100,615</u>
Funds carried forward		<u>1,294,394</u>	<u>1,294,394</u>	<u>1,212,976</u>

The accompanying notes form part of these financial statements.

All amounts derive from continuing activities.

All gains and losses recognised in the year are included in the Statement of Activities.

Cranleigh Baptist Church (registration number CEO18863)
Balance sheet
At 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	1,020,059	1,020,059
Current assets			
Debtors	9	49,949	51,798
Cash at bank and in hand		<u>247,147</u>	<u>176,587</u>
		297,096	228,325
Creditors: amounts falling due within one year	10	<u>(22,761)</u>	<u>(29,135)</u>
Net current assets		<u>274,335</u>	<u>199,250</u>
Total assets less current liabilities		<u>1,294,394</u>	<u>1,219,309</u>
Creditors: amounts falling due after more than one year	11	-	(6,335)
NET ASSETS		<u>1,294,394</u>	<u>1,212,976</u>
Funds of the charity			
Unrestricted funds	12	1,049,251	967,833
Revaluation reserve	13	<u>245,143</u>	<u>245,143</u>
Total funds		<u>1,294,394</u>	<u>1,212,976</u>

The accompanying notes form part of these financial statements.

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The financial statements were approved by the trustees and signed on their behalf by:



Keith Field
Trustee

Date: 16 October 2024.

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2024

1. General information

Cranleigh Baptist Church ("the church") is a Charitable Incorporated Organisation, incorporated in England.

2. Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – ("Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The church 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 notes.

As part of the conclusions reached by the SORP-making body following the publication of Bulletin 1 on 2 February 2016, the charity has opted not to produce a cash flow statement as the income threshold for mandatory disclosure has not been met in either the current or previous period.

2.2 Going concern

The Trustees are confident that the church will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

2.3 Income

Income from donations and legacies

All income received from donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when income is receivable. Receipt of a legacy is recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Property income

Rental income is recognised on a straight-line basis over the lease term. Where rental income is received in respect of future periods, it is recognised as deferred income.

Other income

Other income is accounted for on a receipts basis.

2.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. All expenditure is accounted for on an accruals basis.

**Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2024**

2.5 Tangible fixed assets

Land and building costs are capitalised and held at cost when future economic benefits are probable, and the cost can be measured reliably.

The church's policy is not to capitalise furniture and equipment costs.

2.6 Debtors

Trade and other debtors are recognised when an obligation arises and at the settlement amount, net of any trade discounts. Prepayments are recognised at the amount prepaid net of any trade discounts.

2.7 Cash at bank and in hand

Cash at bank and in hand comprises cash and short-term highly liquid investments with a short maturity date in order to meet the short-term cash commitments as they fall due.

2.8 Creditors

Trade and other creditors are recognised when an obligation arises and at the settlement amount, net of any trade discounts.

2.9 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. The interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in within property costs in Note 6.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	<u>344,102</u>	<u>344,102</u>	<u>285,929</u>	<u>285,929</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2024

4. Property income

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	<u>47,500</u>	<u>47,500</u>	<u>57,101</u>	<u>57,101</u>

5. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
Other income	<u>8,571</u>	<u>8,571</u>	<u>1,636</u>	<u>1,636</u>

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Total funds 2023 £
Staff costs	157,958	157,958	98,494	98,494
Missionary and other giving	52,362	52,362	69,402	69,402
Property costs	76,259	76,259	36,790	36,790
Administrative expenses	26,040	26,040	22,040	22,040
Legal, professional and bank fees	<u>6,136</u>	<u>6,136</u>	<u>5,579</u>	<u>5,579</u>
	<u>318,755</u>	<u>318,755</u>	<u>232,305</u>	<u>232,305</u>

7. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2023 and at 31 March 2024	<u>1,020,059</u>
Depreciation	
At 1 April 2023 and at 31 March 2024	<u>-</u>
Net book value	
At 31 March 2024	<u>1,020,059</u>
At 31 March 2023	<u>1,020,059</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2024

8. Debtors

	2024 £	2023 £
Prepayments and accrued income	44,430	48,712
Other debtors	<u>5,519</u>	<u>3,086</u>
	<u>49,949</u>	<u>51,798</u>

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loan	15,168	21,642
Accruals	1,368	1,368
Deferred rental income	4,125	4,125
Other creditors	<u>2,100</u>	<u>2,000</u>
	<u>22,761</u>	<u>29,135</u>

10. Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	<u>-</u>	<u>6,335</u>

11. Statement of unrestricted funds – current year

	At 1 April 2023 £	Income £	Expenses £	Transfers in/(out) £	At 31 March 2024 £
Designated funds					
Discretionary hardship fund	10,000	-	(4,600)	4,600	10,000
Building development fund	-	-	-	13,000	13,000
	<u>10,000</u>	<u>-</u>	<u>(4,600)</u>	<u>17,600</u>	<u>23,000</u>
General funds	<u>957,833</u>	<u>400,173</u>	<u>(314,155)</u>	<u>(17,600)</u>	<u>1,026,251</u>
Total unrestricted funds	<u>967,833</u>	<u>400,173</u>	<u>(314,155)</u>	<u>-</u>	<u>1,049,251</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2024

Statement of unrestricted funds – prior year

	At 1 April 2022 £	Income £	Expenses £	At 31 March 2023 £
Designated funds				
Discretionary hardship fund	10,000	-	-	10,000
Evangelism fund	1,145	-	(1,145)	-
	<u>11,145</u>	<u>-</u>	<u>(1,145)</u>	<u>10,000</u>
General funds	<u>844,327</u>	<u>344,666</u>	<u>(222,305)</u>	<u>957,833</u>
Total unrestricted funds	<u>855,472</u>	<u>344,666</u>	<u>(232,305)</u>	<u>967,833</u>

12. Revaluation reserve fund

	2024 £	2023 £
Revaluation reserve fund - unrestricted	<u>245,143</u>	<u>245,143</u>

13. Employees

The charity employed an average of three full-time staff and one part-time staff during the year. One employee received emoluments including accommodation support and expenses which exceeded £60,000 during the current and previous year.

14. Related party transactions

There were no related party transactions in the current or previous period. None of the trustees received any remuneration, or claimed any expenses, in their capacity as trustees.

15. Independent examiner's fee

	2024 £	2023 £
Independent examiner's fee	<u>1,368</u>	<u>1,368</u>

CRANLEIGH BAPTIST CHURCH

England & Wales - Charity number 1185350

Accounts

Company registration number: CE018863
Charity registration number: 1185350

Cranleigh Baptist Church

Annual Report and Financial Statements

for the year ended 31 March 2023

MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Cranleigh Baptist Church
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For the year ended 31 March 2023

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**Cranleigh Baptist Church
Reference and administrative information
For the year ended 31 March 2023**

Charity registration number	1185350
Company registration number	CE018863
Registered office	Cranleigh Baptist Church 262 High Street Cranleigh Surrey GU6 8RT
Trustees	Rev David Burt Mr Keith Field Mr Peter Pilgrim Mr Richard Borgonon
Independent examiner	MSH Accountancy Limited 3 Bank Buildings 149 High Street Cranleigh Surrey GU6 8BB

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**Cranleigh Baptist Church
Trustees' report
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In addition, the church has become a major focal point for assisting Ukrainian refugee contacts of the church. We have established a clothing, bedding and toy provisions room as well as networking to support with housing, education and furniture needs. English lessons have recently been commenced.

During the year we have been able to use resources to continue to support missionaries who are situated abroad and in the UK.

Our annual budget includes the provision of funds to give financial assistance to those experiencing financial hardship within the church.

The church premises have been fully equipped with sanitising measures and a watch kept on any introduction of government regulations and guidance.

The church currently employs three members of pastoral and administrator staff. However, the church is very dependent on over 100 church members who regularly or occasionally volunteer their help in areas such as Children and Youth work, Senior Link, serving those inside and outside the church membership, the Music team, the Tech team, pastoral work, preparing for and hosting midweek meetings, building maintenance and many other areas. The time they sacrifice cannot be underestimated and without which the objectives and activities listed above would in no way be possible.

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Cranleigh Baptist Church
Trustees' report
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- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

**Cranleigh Baptist Church
Trustees' report
For the year ended 31 March 2023**

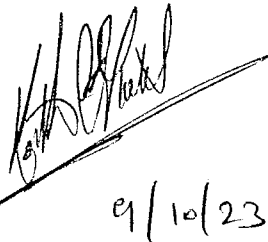
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- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees and signed on its behalf by:

Keith Field
Trustee

Date:



9/10/23

Cranleigh Baptist Church
Independent examiner's report to the trustees of Cranleigh Baptist Church ("the Company")
For the year ended 31 March 2023

I report to the charity trustees on examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the Act 2006').

Having satisfied myself that the accounts of Cranleigh Baptist Church are not required to be audited under Part 16 of the 2006 Act 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 Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directors given by the Charity Commission under section 145(5)(b) of the 2011 Act.

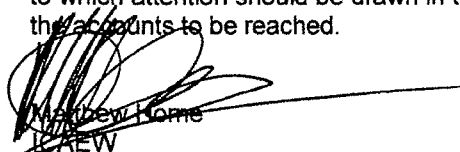
Independent examiner's statement

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

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

1. Accounting records were not kept in respect of Cranleigh Baptist Church as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 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 by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


Matthew Home
ICAEW

3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Date: 26 . 9 . 2023

**Cranleigh Baptist Church
Statement of Financial Activities
For the year ended 31 March 2023**

	Note	Unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	4	285,929	285,929	243,861
Property income	5	57,101	57,101	41,716
Other income	6	1,636	1,636	1,121
Total income		344,666	344,666	286,698
Expenditure on:				
Charitable activities	7	232,305	232,305	232,602
Total expenditure		232,305	232,305	232,602
Net movement in funds		112,361	112,361	54,096
Funds brought forward - restated		1,100,615	1,100,615	1,046,519
Funds carried forward		1,212,976	1,212,976	1,100,615

The accompanying notes form part of these financial statements.

All amounts derive from continuing activities.

All gains and losses recognised in the year are included in the Statement of Activities.

Cranleigh Baptist Church (registration number CEO18863)
Balance sheet
At 31 March 2023

	Note	2023 £	Restated 2022 £
Fixed assets			
Tangible assets	8	1,020,059	1,020,059
Current assets			
Debtors	9	51,798	19,637
Cash at bank and in hand		<u>176,587</u>	<u>148,038</u>
		228,325	167,675
Creditors: amounts falling due within one year	10	<u>(29,135)</u>	<u>(28,654)</u>
Net current assets		<u>199,250</u>	<u>139,021</u>
Total assets less current liabilities		<u>1,219,309</u>	<u>1,159,080</u>
Creditors: amounts falling due after more than one year	11	(6,335)	(58,465)
NET ASSETS		<u>1,212,976</u>	<u>1,100,615</u>
Funds of the charity			
Unrestricted funds	12	967,833	855,472
Revaluation reserve	13	<u>245,143</u>	<u>245,143</u>
Total funds		<u>1,212,976</u>	<u>1,100,615</u>

The accompanying notes form part of these financial statements.

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

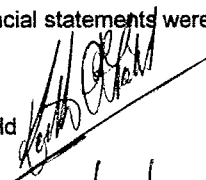
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

The financial statements were approved by the trustees and signed on their behalf by:

Keith Field
Trustee

Date:


9/10/23

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

1. General information

Cranleigh Baptist Church ("the church") is a Charitable Incorporated Organisation, incorporated in England.

2. Accounting policies

2.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – ("Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006 and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The church 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 notes.

As part of the conclusions reached by the SORP-making body following the publication of Bulletin 1 on 2 February 2016, the charity has opted not to produce a cash flow statement as the income threshold for mandatory disclosure has not been met in either the current or previous period.

2.2 Going concern

The Trustees are confident that the church will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements and therefore have prepared the financial statements on a going concern basis.

2.3 Income

Income from donations and legacies

All income received from donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when income is receivable. Receipt of a legacy is recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Property income

Rental income is recognised on a straight-line basis over the lease term. Where rental income is received in respect of future periods, it is recognised as deferred income.

Other income

Other income is accounted for on a receipts basis.

2.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs. All expenditure is accounted for on an accruals basis.

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

2.5 Tangible fixed assets

Land and building costs are capitalised and held at cost when future economic benefits are probable and the cost can be measured reliably.

The church's policy is not to capitalise furniture and equipment costs.

2.6 Debtors

Trade and other debtors are recognised when an obligation arises and at the settlement amount, net of any trade discounts. Prepayments are recognised at the amount prepaid net of any trade discounts.

2.7 Cash at bank and in hand

Cash at bank and in hand comprises cash and short-term highly liquid investments with a short maturity date in order to meet the short-term cash commitments as they fall due.

2.8 Creditors

Trade and other creditors are recognised when an obligation arises and at the settlement amount, net of any trade discounts.

2.9 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. The interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in within property costs in Note 7.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

3. Restatement of prior year comparatives and prior period adjustments

Some of the prior year comparatives have been restated to better reflect the evolving ministry categories of the church.

There were three gifts made to the church in previous years totalling £24,145, which were previously classified under Other creditors, which have now been reclassified to unrestricted funds.

A gift of £13,000 had no conditions attached to it so has been restated to General unrestricted funds in Note 11 and will be used for day-to-day ministry needs.

One legacy gift of £3,000 was donated with a wish for it to be used for evangelism, but with no binding preference. This has been restated to a Designated unrestricted fund in Note 11. The fund had reduced to £1,145 as of 1 April 2021 and 31 March 2022 and was fully utilised by 31 March 2023.

One legacy gift of £10,000 was donated with no conditions attached but the Trustees set up a Designated Fund to provide financial assistance to those experiencing financial hardship within the church. This has been restated to a Designated unrestricted fund in Note 11.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	<u>285,929</u>	<u>285,929</u>	<u>243,861</u>	<u>243,861</u>

5. Property income

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Rental income	<u>57,101</u>	<u>57,101</u>	<u>41,716</u>	<u>41,716</u>

6. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Other income	<u>1,636</u>	<u>1,636</u>	<u>1,121</u>	<u>1,121</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

7. Analysis of expenditure on charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Total funds 2022 £
Staff costs	98,494	98,494	73,094	73,094
Missionary and other giving	69,402	69,402	63,482	63,482
Property costs	36,790	36,790	48,187	48,187
Administrative expenses	22,040	22,040	22,349	22,349
Legal, professional and bank fees	5,579	5,579	7,249	7,249
Loss on disposal of fixed assets	-	-	18,241	18,241
	<u>232,305</u>	<u>232,305</u>	<u>232,602</u>	<u>232,602</u>

8. Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2022 and at 31 March 2023	<u>1,020,059</u>
Depreciation	
At 1 April 2022 and at 31 March 2023	<u>-</u>
Net book value	
At 31 March 2023	<u>1,020,059</u>
At 31 March 2022	<u>1,020,059</u>

9. Debtors

	2023 £	2022 £
Prepayments and accrued income	48,712	19,637
Other debtors	3,086	-
	<u>51,798</u>	<u>19,637</u>

10. Creditors: amounts falling due within one year

	2023 £	Restated 2022 £
Bank loan	21,642	21,058
Accruals	1,368	1,471
Deferred rental income	4,125	4,125
Other creditors *	2,000	2,000
	<u>29,135</u>	<u>28,654</u>

* Last year's Other creditors included gifts totalling £24,145 outlined in Note 3. This amount has been reclassified to Unrestricted funds in Note 12.

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

11. Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	<u>6,335</u>	<u>58,465</u>

12. Statement of unrestricted funds – current year

	At 1 April 2022 £	Income £	Expenses £	At 31 March 2023 £
Designated funds				
Discretionary hardship fund	10,000	-	-	10,000
Evangelism fund	1,145	-	(1,145)	-
	<u>11,145</u>	<u>-</u>	<u>(1,145)</u>	<u>10,000</u>
General funds	<u>844,327</u>	<u>344,666</u>	<u>(222,305)</u>	<u>957,833</u>
Total unrestricted funds	<u>855,472</u>	<u>344,666</u>	<u>(232,305)</u>	<u>967,833</u>

Statement of unrestricted funds – prior year

	Restated at 1 April 2021 £	Income £	Expenses £	Restated at 31 March 2022 £
Designated funds ^				
Discretionary hardship fund	10,000	-	-	10,000
Evangelism fund	1,145	-	-	1,145
	<u>11,145</u>	<u>-</u>	<u>-</u>	<u>11,145</u>
General funds *	<u>790,231</u>	<u>286,698</u>	<u>(232,602)</u>	<u>844,327</u>
Total unrestricted funds	<u>801,376</u>	<u>286,698</u>	<u>(232,602)</u>	<u>855,472</u>

^ This includes the two restated designated funds of £10,000 and £1,145 outlined in Note 3.

* This includes the restated one-off gift of £13,000 which had no conditions attached. See Note 3 for further details.

13. Revaluation reserve fund

	2023 £	2022 £
Revaluation reserve fund - unrestricted	<u>245,143</u>	<u>245,143</u>

Cranleigh Baptist Church
Notes to the financial statements
For the year ended 31 March 2023

14. Employees

The charity employed an average of two full-time staff and one part-time staff during the year. One employee received emoluments including accommodation support and expenses which exceeded £60,000 during the current and previous year.

15. Related party transactions

There were no related party transactions in the current or previous period. None of the trustees received any remuneration, or claimed any expenses, in their capacity as trustees.

15. Independent examiner's fee

	2023	2022
	£	£
Independent examiner's fee	<u>1,368</u>	<u>1,368</u>

CRANLEIGH BAPTIST CHURCH

England & Wales - Charity number 1185350

Accounts

Company registration number: CE018863

Charity registration number: 1185350

Cranleigh Baptist Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Cranleigh Baptist Church

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Notes to the Financial Statements	12 to 25

Cranleigh Baptist Church

Reference and Administrative Details

Charity Registration Number	1185350
Company Registration Number	CE018863
Registered Office	The charity is incorporated in England. Cranleigh Baptist Church 262 High Street Cranleigh Surrey GU6 8RT
Independent Examiner	MSH Accountancy Limited 3 Bank Buildings 149 High Street Cranleigh Surrey GU6 8BB

Cranleigh Baptist Church

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 18/12/22 and signed on its behalf by:



.....
Mr Keith Field
Trustee

Cranleigh Baptist Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The purposes of the church are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within Cranleigh Surrey and the surrounding neighbourhood; and
2. Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the basis of faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life provided that the advancement of such purposes must be undertaken in a manner that is consistent with the doctrinal distinctives and ethical statements as may be adopted and amended by the church from time to time in accordance with the provisions of the church handbook.

Public benefit

The church continued to provide a range of activities despite the constraints imposed by the Covid pandemic:

- The Sunday morning service was conducted in compliance with all Covid requirements at the time and live-streamed as an on-line service open to all when the church had to be closed.
- The Sunday evening service continued to be replaced by an interactive on-line prayer meeting
- Mid-week meetings returned to be 'in-person' meetings. These include but were not limited to:
 - Home Group bible studies
 - Senior Link (the regular meeting for the elderly)
 - Children's and Young people's weekly group meetings

The church premises continued to be used for hosting a food bank in association with other local churches.

In addition, the church became a major focal point for assisting Ukrainian refugee contacts of the church. We established a clothing, bedding and toy provisions room as well as networking to support with housing, education and furniture needs. English lessons have recently been commenced.

During the year we were able to use resources to continue to support missionaries who were situated abroad and in the UK.

The church premises were fully equipped with Covid control measures, regularly reviewed and updated during the year so that the food bank and other limited activities could be carried on while complying with government regulations and guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cranleigh Baptist Church

Trustees' Report

Reference and Administrative Details

Charity Registration Number: 1185350
Company Registration Number: CE018863
The charity is incorporated in England.

Registered Office: Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT

Independent Examiner: MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Mr David Burt
Mr Keith Field
Mr Peter Pilgrem (appointed 12 September 2021)
Mr Richard Borgonon (appointed 12 September 2021)

Structure, governance and management

Nature of governing document

The charity is controlled by the trustees. The trustees consider that there are sufficient reserves, any risks having been considered and taken into account for future budgets.

Recruitment and appointment of trustees

Trustees are elected every three years and given sufficient training on appointment.

Financial instruments

Objectives and policies

The charity's activities expose it to a liquidity risk.

Cranleigh Baptist Church

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Cranleigh Baptist Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 18/12/22 and signed on its behalf by:


.....
Mr Keith Field
Trustee

Cranleigh Baptist Church

Independent Examiner's Report to the trustees of Cranleigh Baptist Church ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Cranleigh Baptist Church are not required to be audited under Part 16 of the 2006 Act 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 Charities Act 2011 ('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.

Cranleigh Baptist Church

Independent Examiner's Report to the trustees of Cranleigh Baptist Church ("the Company")


Independent examiner's statement

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

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

1. accounting records were not kept in respect of Cranleigh Baptist Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



Matthew Horne
ICAEW

3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

28 October 2022

Cranleigh Baptist Church

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	244,982	244,982
Other income	5	<u>41,716</u>	<u>41,716</u>
Total income		<u>286,698</u>	<u>286,698</u>
Expenditure on:			
Charitable activities	6	<u>(232,602)</u>	<u>(232,602)</u>
Total expenditure		<u>(232,602)</u>	<u>(232,602)</u>
Net income		<u>54,096</u>	<u>54,096</u>
Net movement in funds		54,096	54,096
Reconciliation of funds			
Total funds brought forward		<u>1,022,372</u>	<u>1,022,372</u>
Total funds carried forward	19	<u>1,076,468</u>	<u>1,076,468</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	220,133	220,133
Investment income	4	10	10
Other income	5	<u>55,860</u>	<u>55,860</u>
Total income		<u>276,003</u>	<u>276,003</u>
Expenditure on:			
Raising funds		(496)	(496)
Charitable activities	6	<u>(223,314)</u>	<u>(223,314)</u>
Total expenditure		<u>(223,810)</u>	<u>(223,810)</u>
Net income		<u>52,193</u>	<u>52,193</u>
Net movement in funds		52,193	52,193
Reconciliation of funds			
Total funds brought forward		<u>970,179</u>	<u>970,179</u>
Total funds carried forward	19	<u>1,022,372</u>	<u>1,022,372</u>

The notes on pages 12 to 25 form an integral part of these financial statements.

Cranleigh Baptist Church

**Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised
Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 19.

The notes on pages 12 to 25 form an integral part of these financial statements.

Cranleigh Baptist Church
(Registration number: CE018863)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,020,059	1,038,300
Current assets			
Debtors	13	19,637	-
Cash at bank and in hand	14	<u>148,038</u>	<u>122,380</u>
		167,675	122,380
Creditors: Amounts falling due within one year	15	<u>(52,801)</u>	<u>(47,547)</u>
Net current assets		<u>114,874</u>	<u>74,833</u>
Total assets less current liabilities		1,134,933	1,113,133
Creditors: Amounts falling due after more than one year	16	<u>(58,465)</u>	<u>(90,761)</u>
Net assets		<u><u>1,076,468</u></u>	<u><u>1,022,372</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		831,325	777,229
Revaluation reserve		<u>245,143</u>	<u>245,143</u>
Total unrestricted funds		<u>1,076,468</u>	<u>1,022,372</u>
Total funds	19	<u><u>1,076,468</u></u>	<u><u>1,022,372</u></u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

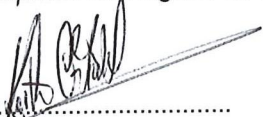
- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 12 to 25 form an integral part of these financial statements.

Cranleigh Baptist Church

**(Registration number: CE018863)
Balance Sheet as at 31 March 2022**

The financial statements on pages 8 to 25 were approved by the trustees, and authorised for issue on
18.12.22 and signed on their behalf by:



.....
Mr Keith Field
Trustee

The notes on pages 12 to 25 form an integral part of these financial statements.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Cranleigh Baptist Church 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

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

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

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

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

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	243,861	243,861
Grants, including capital grants;		
Government grants	450	450
Regular giving and capital donations	29	29
Other income from donations and legacies	642	642
Total for 2022	<u>244,982</u>	<u>244,982</u>
Total for 2021	<u>220,133</u>	<u>220,133</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Investment income

	Unrestricted funds General £	Total funds £
Total for 2022	<u>-</u>	<u>-</u>
Total for 2021	<u>10</u>	<u>10</u>

5 Other income

	Unrestricted funds General £	Total funds £
Rental income	<u>41,716</u>	<u>41,716</u>
Total for 2022	<u>41,716</u>	<u>41,716</u>
Total for 2021	<u>55,860</u>	<u>55,860</u>

6 Expenditure on charitable activities

		Unrestricted funds General £	Total funds £
Staff costs		136,998	136,998
Governance costs	7	5,240	5,240
		<u>90,364</u>	<u>90,364</u>
Total for 2022		<u>232,602</u>	<u>232,602</u>
Total for 2021		<u>223,314</u>	<u>223,314</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £90,364 (2021 - £80,879) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,368	1,368
Legal fees	5,364	5,364
Depreciation, amortisation and other similar costs	18,241	18,241
Other governance costs	65,391	65,391
Total for 2022	90,364	90,364
Total for 2021	80,880	80,880

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	18,241	-
Depreciation of fixed assets	-	3,519

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Pension costs	5,240	5,742

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>1,368</u>	<u>1,368</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	1,020,059	35,186	1,055,245
Disposals	-	(35,186)	(35,186)
At 31 March 2022	<u>1,020,059</u>	<u>-</u>	<u>1,020,059</u>
Depreciation			
At 1 April 2021	-	16,945	16,945
Eliminated on disposals	-	(16,945)	(16,945)
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2022	<u>1,020,059</u>	<u>-</u>	<u>1,020,059</u>
At 31 March 2021	<u>1,020,059</u>	<u>18,241</u>	<u>1,038,300</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

Impairment

Furniture, fittings, tools and equipment

Following a review of actual depreciation experience, the remaining net book amount of £18,241 for furniture and equipment has been written off. In future the charity will not capitalise any furniture and equipment items. The amount of impairment loss included in profit or loss is £18,241 (2021 - £Nil). The impairment loss is included in Furniture and Equipment.

13 Debtors

	2022 £
Trade debtors	<u>19,637</u>

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	90,610	92,521
Short-term deposits	<u>57,428</u>	<u>29,859</u>
	<u>148,038</u>	<u>122,380</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	21,058	20,031
Other creditors	30,271	26,148
Accruals	<u>1,472</u>	<u>1,368</u>
	<u>52,801</u>	<u>47,547</u>

16 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>58,465</u>	<u>90,761</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,240 (2021 - £5,742).

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

18 Reserves

	Unrestricted revaluation reserve £	Total £
At 1 April 2021	<u>(245,143)</u>	<u>(245,143)</u>
At 1 April 2020	<u>(245,143)</u>	<u>(245,143)</u>

19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>1,022,372</u>	<u>286,698</u>	<u>(232,602)</u>	<u>1,076,468</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>970,179</u>	<u>276,003</u>	<u>(223,810)</u>	<u>1,022,372</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 March 2022
	£	£
Tangible fixed assets	1,020,059	1,020,059
Current assets	167,675	167,675
Current liabilities	(52,801)	(52,801)
Creditors over 1 year	(58,465)	(58,465)
Total net assets	1,076,468	1,076,468
	Unrestricted funds General	Total funds at 31 March 2021
	£	£
Tangible fixed assets	1,038,300	1,038,300
Current assets	122,380	122,380
Current liabilities	(47,547)	(47,547)
Creditors over 1 year	(90,761)	(90,761)
Total net assets	1,022,372	1,022,372

21 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	122,380	(122,380)	-
Net debt	122,380	(122,380)	-
	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	91,781	30,599	122,380
Net debt	91,781	30,599	122,380

Cranleigh Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	244,982	220,133
Investment income (analysed below)	-	10
Other income (analysed below)	<u>41,716</u>	<u>55,860</u>
Total income	<u>286,698</u>	<u>276,003</u>
Expenditure on:		
Raising funds (analysed below)	-	(496)
Charitable activities (analysed below)	<u>(232,602)</u>	<u>(223,314)</u>
Total expenditure	<u>(232,602)</u>	<u>(223,810)</u>
Net income	<u>54,096</u>	<u>52,193</u>
Net movement in funds	54,096	52,193
Reconciliation of funds		
Total funds brought forward	<u>777,229</u>	<u>725,036</u>
Total funds carried forward	<u><u>831,325</u></u>	<u><u>777,229</u></u>

This page does not form part of the statutory financial statements.

Cranleigh Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Donations and legacies		
Donations from individuals	243,861	219,808
UK Government grants	450	-
Other activities	29	325
Other events	642	-
	<u>244,982</u>	<u>220,133</u>
Investment income		
Interest received	-	1
Interest received	-	9
	<u>-</u>	<u>10</u>
Other income		
Rental income	41,716	55,860
	<u>41,716</u>	<u>55,860</u>
Raising funds		
Commissions payable	-	(496)
	<u>-</u>	<u>(496)</u>
Charitable activities		
Wages and salaries	(67,854)	(69,106)
Insurance	(1,168)	(1,250)
Training	(1,329)	-
Publications	(1,867)	(3,363)
Travel	(1,248)	(507)
Other leadership	(50)	(729)
Missionary	(63,482)	(61,737)
Staff pensions (Defined contribution)	(5,240)	(5,742)
Property expenses	-	(1)
Property maintenance, repairs and renewals	(23,547)	(12,555)
Property rent	(14,304)	(24,640)
Property insurance	(4,987)	(7,738)
Property utilities	(5,349)	(2,271)
Admin expenses	(6,740)	(11,215)
Pastoral costs	(1,805)	(105)
Discretionary costs	(4,630)	(2,000)

This page does not form part of the statutory financial statements.

Cranleigh Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Accountancy fees	(1,368)	(1,368)
Legal and professional fees	(5,364)	(11,533)
Bank charges	(517)	(460)
Interest - RBS a/c	-	(810)
Interest - Stewardship a/c	(3,512)	(2,665)
Depreciation of equipment	-	(3,519)
(Profit)/loss on sale of tangible fixed assets held for charity's own use	<u>(18,241)</u>	<u>-</u>
	<u>(232,602)</u>	<u>(223,314)</u>

CRANLEIGH BAPTIST CHURCH

England & Wales - Charity number 1185350

Accounts

Company registration number: CE018863

Charity registration number: 1185350

Cranleigh Baptist Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Cranleigh Baptist Church

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Cranleigh Baptist Church

Reference and Administrative Details

Principal Office	Cranleigh Baptist Church 262 High Street Cranleigh Surrey GU6 8RT The charity is incorporated in England.
Company Registration Number	CE018863
Charity Registration Number	1185350
Independent Examiner	MSH Accountancy Limited 3 Bank Buildings 149 High Street Cranleigh Surrey GU6 8BB

Cranleigh Baptist Church

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Financial review

The trustees consider that there are sufficient reserves, any risks having been considered and taken into account for future budgets.

The strategic report was approved by the trustees of the charity on 12 September 2021 and signed on its behalf by:

.....
Mr Keith Field
Trustee

Cranleigh Baptist Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Mr Andy Turnbull

Mr David Burt

Mr Isaac Mtemi

Mr Mark Bainbridge

Mr Keith Field

Objectives and activities

Objects and aims

The purposes of the church are:

1. The advancement of the Christian faith in accordance with the basis of faith primarily, but not exclusively, within Cranleigh Surrey and the surrounding neighbourhood; and
2. Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the basis of faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life provided that the advancement of such purposes must be undertaken in a manner that is consistent with the doctrinal distinctives and ethical statements as may be adopted and amended by the church from time to time in accordance with the provisions of the church handbook.

Cranleigh Baptist Church

Trustees' Report

Public benefit

The church has continued to provide a range of activities despite the constraints imposed by the Covid pandemic:

- The Sunday morning service has been conducted in compliance with all Covid requirements at the time and also live-streamed as an on-line service which is open to all and which has attracted a weekly audience beyond the usual pre-pandemic physical attendance.
- The Sunday evening service has been replaced by an interactive on-line prayer meeting
- Mid-week meetings have largely ceased to be 'in-person' meetings except where seasonal weather conditions have allowed such meetings to take place outdoors. Most Small Groups have continued to meet using the online Zoom platform and regular contact by telephone has been maintained with all the previous attendees of Senior Link (the regular meeting for the elderly) and other groups not meeting via Zoom.
- Children's and Young people's weekly group meetings have been replaced by a number of on-line interactive sessions for different age groups so that regular contact has been maintained.
- During the year we have been able to use resources to continue to support missionaries who are situated abroad and in the UK.
- The church premises have continued to be used for hosting a food bank in association with other local churches.
- A Buddy system for supporting clinically vulnerable church attendees and those who live alone was implemented at the first lockdown.
- At Christmas, "Carols in the car park" was organised which proved so popular it had to be run twice. (Attendees sitting in socially distanced cars. The event was open to all although pre-booking was required.)

The church premises have been fully equipped with Covid control measures, and regularly reviewed and updated during the year so that the food bank and other limited activities could be carried on while complying with government regulations and guidance.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is controlled by the trustees. The trustees consider that there are sufficient reserves, any risks having been considered and taken into account for future budgets.

Recruitment and appointment of trustees

Trustees are elected every three years and given sufficient training on appointment.

Cranleigh Baptist Church

Trustees' Report

Reference and Administrative Details

Principal Office Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT
The charity is incorporated in England.

Company Registration Number CE018863

Charity Registration Number 1185350

Independent Examiner MSH Accountancy Limited
3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

Financial instruments

Objectives and policies

The charity's activities expose it to a liquidity risk.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The trustees (who are also the directors of Cranleigh Baptist Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Cranleigh Baptist Church

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 12 September 2021 and signed on its behalf by:

.....
Mr Keith Field
Trustee

Cranleigh Baptist Church

Independent Examiner's Report to the trustees of Cranleigh Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Cranleigh Baptist Church (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Cranleigh Baptist Church are not required to be audited under Part 16 of the 2006 Act 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 Charities Act 2011 ('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

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

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

1. accounting records were not kept in respect of Cranleigh Baptist Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 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 by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....
Matthew Horne
ICAEW

3 Bank Buildings
149 High Street
Cranleigh
Surrey
GU6 8BB

12 September 2021

Cranleigh Baptist Church

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	
Income and Endowments from:				
Donations and legacies	3	220,133	220,133	
Investment income	5	10	10	
Other income	6	55,860	55,860	
Total income		<u>276,003</u>	<u>276,003</u>	
Expenditure on:				
Charitable activities	7	<u>(223,810)</u>	<u>(223,810)</u>	
Total expenditure		<u>(223,810)</u>	<u>(223,810)</u>	
Net income		<u>52,193</u>	<u>52,193</u>	
Net movement in funds		52,193	52,193	
Reconciliation of funds				
Total funds brought forward		<u>970,179</u>	<u>970,179</u>	
Total funds carried forward	20	<u>1,022,372</u>	<u>1,022,372</u>	
	Note	Unrestricted funds £	Restricted funds £	
			Total 2020 £	
Income and Endowments from:				
Donations and legacies	3	200,442	3,418	203,860
Other trading activities	4	2,847	-	2,847
Investment income	5	45	-	45
Other income	6	47,563	-	47,563
Total income		<u>250,897</u>	<u>3,418</u>	<u>254,315</u>
Expenditure on:				
Charitable activities	7	<u>(247,531)</u>	<u>(3,418)</u>	<u>(250,949)</u>
Total expenditure		<u>(247,531)</u>	<u>(3,418)</u>	<u>(250,949)</u>
Net income		<u>3,366</u>	<u>-</u>	<u>3,366</u>
Net movement in funds		3,366	-	3,366
Reconciliation of funds				
Total funds brought forward		<u>966,813</u>	<u>-</u>	<u>966,813</u>
Total funds carried forward	20	<u>970,179</u>	<u>-</u>	<u>970,179</u>

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

The funds breakdown for 2020 is shown in note 20.

The notes on pages 11 to 22 form an integral part of these financial statements.

Cranleigh Baptist Church
(Registration number: CE018863)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	1,038,300	1,038,588
Current assets			
Debtors	14	-	421
Cash at bank and in hand	15	<u>122,380</u>	<u>91,781</u>
		122,380	92,202
Creditors: Amounts falling due within one year	16	<u>(47,547)</u>	<u>(43,709)</u>
Net current assets		<u>74,833</u>	<u>48,493</u>
Total assets less current liabilities		1,113,133	1,087,081
Creditors: Amounts falling due after more than one year	17	<u>(90,761)</u>	<u>(116,902)</u>
Net assets		<u>1,022,372</u>	<u>970,179</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		777,229	725,036
Revaluation reserve		<u>245,143</u>	<u>245,143</u>
Total unrestricted funds		<u>1,022,372</u>	<u>970,179</u>
Total funds	20	<u>1,022,372</u>	<u>970,179</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 11 to 22 form an integral part of these financial statements.

Cranleigh Baptist Church
(Registration number: CE018863)
Balance Sheet as at 31 March 2021

The financial statements on pages 8 to 22 were approved by the trustees, and authorised for issue on 12 September 2021 and signed on their behalf by:

.....
Mr Keith Field
Trustee

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Cranleigh Baptist Church
262 High Street
Cranleigh
Surrey
GU6 8RT

These financial statements were authorised for issue by the trustees on 12 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Cranleigh Baptist Church 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

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

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

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

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

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	219,808	-	219,808
Regular giving and capital donations	325	-	325
Total for 2021	220,133	-	220,133
Total for 2020	200,442	3,418	203,860

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2021	-	-
Total for 2020	2,847	2,847

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	10	10
Total for 2021	10	10
Total for 2020	45	45

6 Other income

	Unrestricted funds General £	Total funds £
Rental income	55,860	55,860
Total for 2021	55,860	55,860
Total for 2020	47,563	47,563

7 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total funds £
	Note			
Governance costs	8	142,434	-	142,434
		81,376	-	81,376
Total for 2021		223,810	-	223,810
Total for 2020		247,531	3,418	250,949

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £81,375 (2020 - £109,411) which relate directly to charitable activities. See note 8 for further details.

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,368	1,368
Legal fees	11,533	11,533
Depreciation, amortisation and other similar costs	3,519	3,519
Other governance costs	64,956	64,956
Total for 2021	<u>81,376</u>	<u>81,376</u>
Total for 2020	<u>109,411</u>	<u>109,411</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	<u>3,519</u>	<u>3,196</u>

10 Trustees remuneration and expenses

11 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>1,368</u>	<u>1,368</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 April 2020	1,020,059	31,956	1,052,015
Additions	<u>-</u>	<u>3,230</u>	<u>3,230</u>
At 31 March 2021	<u>1,020,059</u>	<u>35,186</u>	<u>1,055,245</u>
Depreciation			
At 1 April 2020	-	13,427	13,427
Charge for the year	<u>-</u>	<u>3,518</u>	<u>3,518</u>
At 31 March 2021	<u>-</u>	<u>16,945</u>	<u>16,945</u>
Net book value			
At 31 March 2021	<u>1,020,059</u>	<u>18,241</u>	<u>1,038,300</u>
At 31 March 2020	<u>1,020,059</u>	<u>18,529</u>	<u>1,038,588</u>

14 Debtors

	2021	2020
	£	£
Prepayments	<u>-</u>	<u>421</u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Cash and cash equivalents

	2021	2020
	£	£
Cash at bank	92,521	74,431
Short-term deposits	29,859	17,350
	122,380	91,781

16 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	20,031	20,579
Other creditors	26,148	18,219
Accruals	1,368	4,911
	47,547	43,709

17 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	90,761	116,902

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2020 - £Nil).

19 Reserves

	Unrestricted revaluation reserve	Total
	£	£
At 1 April 2020	(245,143)	(245,143)
	Unrestricted revaluation reserve	Total
	£	£
At 1 April 2019	(245,143)	(245,143)

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>970,179</u>	<u>276,003</u>	<u>(223,810)</u>	<u>1,022,372</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	966,813	250,897	(247,531)	970,179
Restricted funds	<u>-</u>	<u>3,418</u>	<u>(3,418)</u>	<u>-</u>
Total funds	<u><u>966,813</u></u>	<u><u>254,315</u></u>	<u><u>(250,949)</u></u>	<u><u>970,179</u></u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	1,038,300	1,038,300
Current assets	122,380	122,380
Current liabilities	(47,547)	(47,547)
Creditors over 1 year	<u>(90,761)</u>	<u>(90,761)</u>
Total net assets	<u><u>1,022,372</u></u>	<u><u>1,022,372</u></u>
	Unrestricted funds General £	Total funds at 31 March 2020 £
Tangible fixed assets	1,038,588	1,038,588
Current assets	92,202	92,202
Current liabilities	(43,709)	(43,709)
Creditors over 1 year	<u>(116,902)</u>	<u>(116,902)</u>
Total net assets	<u><u>970,179</u></u>	<u><u>970,179</u></u>

Cranleigh Baptist Church

Notes to the Financial Statements for the Year Ended 31 March 2021

22 Analysis of net funds

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	91,781	30,599	122,380
Net debt	91,781	30,599	122,380
	At 1 April 2019	Financing cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	-	91,781	91,781
Net debt	-	91,781	91,781

Cranleigh Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	220,133	203,860
Other trading activities (analysed below)	-	2,847
Investment income (analysed below)	10	45
Other income (analysed below)	<u>55,860</u>	<u>47,563</u>
Total income	<u>276,003</u>	<u>254,315</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(223,810)</u>	<u>(250,949)</u>
Total expenditure	<u>(223,810)</u>	<u>(250,949)</u>
Net income	<u>52,193</u>	<u>3,366</u>
Net movement in funds	52,193	3,366
Reconciliation of funds		
Total funds brought forward	<u>725,036</u>	<u>721,670</u>
Total funds carried forward	<u><u>777,229</u></u>	<u><u>725,036</u></u>

Cranleigh Baptist Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Donations from individuals - restricted	-	3,418
Donations from individuals	219,808	200,442
Other activities	325	-
	<u>220,133</u>	<u>203,860</u>
<i>Other trading activities</i>		
Other activities	-	2,847
	<u>-</u>	<u>2,847</u>
<i>Investment income</i>		
Interest received	1	-
Interest received	9	45
	<u>10</u>	<u>45</u>
<i>Other income</i>		
Rental income	55,860	47,563
	<u>55,860</u>	<u>47,563</u>
<i>Charitable activities</i>		
Leadership	(80,697)	(77,541)
Evangelism	-	(2,317)
Missionary	(61,737)	(58,262)
Missionary - restricted	-	(3,418)
Property expenses	(47,701)	(74,413)
Admin expenses	(11,215)	(22,901)
Pastoral costs	(105)	(2,896)
Discretionary costs	(2,000)	(1,338)
Accountancy fees	(1,368)	(1,368)
Legal and professional fees	(11,533)	-
Bank charges	(460)	(331)
Interest - RBS a/c	(810)	(2,968)
Interest - Stewardship a/c	(2,665)	-
Depreciation of equipment	(3,519)	(3,196)
	<u>(223,810)</u>	<u>(250,949)</u>

This page does not form part of the statutory financial statements.