

# WHYTELEAFE FREE CHURCH

England & Wales · Charity number 1188003

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-02-17

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

## Contact

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**Address** Whyteleafe Free Church  
157A Godstone Road  
Whyteleafe  
CR3 0EH

**Phone** 02086452387

**Email** [whyteleafefreechurch@gmail.com](mailto:whyteleafefreechurch@gmail.com)

**Website** [www.whyteleafefreechurch.org.uk](http://www.whyteleafefreechurch.org.uk)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT.

**Activities:** General Charitable Purposes, Religious Activities

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Surrey

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£86,718	£62,306	-	-
2023-12-31	£62,960	£41,559	-	-
2022-12-31	£202,578	£39,587	-	-
2021-12-31	£310,101	£226,566	-	-
2020-12-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>Anthony Geoffrey Cross</b>	Chair	2020-02-17
Barry Attwell		2026-05-17
Beverly Kay Gallet		2023-07-23
Ernest Yaw Asante		2025-06-29
Moratuwage Thisari Sugandani Tennakoon		2020-02-17

**WHYTELEAFE FREE CHURCH**

England & Wales - Charity number 1188003

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# Accounts

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**REGISTERED COMPANY NUMBER: CE020732 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1188003**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**  
**FOR**  
**WHYTELEAFE FREE CHURCH**

Currie Accountancy Limited  
Chartered Accountants  
First Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

**WHYTELEAFE FREE CHURCH**

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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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## **WHYTELEAFE FREE CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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The trustees who are also directors of the charity for the purposes of company law, present their report with the financial statements of the charity for the year ended 31st December 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006 and the provisions of 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.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

The formal object of the CIO is the advancement of the Christian faith for the public benefit. We are a friendly, multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus Christ with our community, in word or deed, as we have opportunity. This flows out of our vision statement to be like Jesus, outworking His commission in small-group discipleship. Our website contains information, news and a calendar of events.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The services and pastoral meetings organised by the Church are disclosed below.

##### **Worship and Prayer**

Our church continues to thrive with many groups. There are weekly services and teaching for all ages, with crèche, children's and youth work.

A "You Tube" link enables those who find it difficult, or who are unable to come to the building, to watch the service "live". The sermon is also recorded and available to listen to later.

The Sunday morning Bible Teaching programme has included a series on the book of Galatians, and another on the Ten Commandments, entitled 'Living Life God's Way'. These have been well received. It was a great joy to baptise four ladies earlier in the summer in a baptismal pool borrowed from the Caterham Community Church. Others have asked for baptism and we plan at the moment to have another baptism service early next year when a date is agreed.

The music team has a committed core of players/singers and a number of others who come when they can. We would like to thank them for their dedicated service and faithfulness. The Breakthrough meetings on the last Sunday evening of each month are focussing on the subject of Worship for the next few months, and we expect to develop our musical worship partly through these meetings. Our great thanks also go to the Technical team led by Graeme. We would like others to join this team to relieve and enable individuals in this team to be free to just come to the service and enjoy it without serving in this way. Please let us know if you would like to learn how to do this.

Prayer meetings are held weekly on Zoom with either Ron and Hilary or Richard leading, and these continue to be part of the backbone of the church prayer life. Other prayer times are held within the different groups meeting each week.

An online missionary prayer meeting is held once a month, involving people Zooming in from other nations to share their prayer needs and to pray for others. The sense of family and support experienced by those in these groups is heartening, and we would encourage all to get involved with one.

A day of prayer and fasting for church, local and national needs, was held in September and was so successful another one was held in November.

The children's work is spearheaded by Silvia after Joan H-D stepped down earlier in the year after many valuable years of service with this age group. We want to publicly acknowledge Joan's contribution and thank her. She still remains active and interested in the 'young Mums' and helps at the lunchtime Bible study on a Wednesday with Ian Kilpatrick to look after any young children while the Mums get an hour 'off' to read and study the Bible. Despite varying numbers, Silvia has determinedly persevered with teaching, games and activities. Our gratitude to her is heartfelt.

The Caterham district Way of the Spirit Revival Training Centre meet in the hall on the first Saturday of each month providing an opportunity for training, equipping and fellowship. The Church building is used by a local Guiding group on a Tuesday and this will continue in 2025. This has extended our reach into the local community.

## **WHYTELEAFE FREE CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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#### **OBJECTIVES AND ACTIVITIES**

We thank all who contribute financially to the church. We would like to encourage everyone to consider before God what their giving should be in the days to come. There is much work to be done, and we need to keep in step with the Holy Spirit and any demands He makes on our resources.

We are very thankful for all that God has done over this past year, and look forward to good things in the future. We want nothing more or less than the Kingdom of God amongst us, and the revival of God's people and a resultant impact on this area and our nation. May God bless us all with the grace of the Lord Jesus Christ, the love of God and the fellowship of the Holy Spirit amongst us.

#### **Fabric of Church and Hall**

The redecoration of the church hall is planned once its roof has been renewed. Planning permission for the roof is currently with Tandridge District Council. This is to be funded partly by gifts left over from the redecoration of the church and partly by surplus built up over last three years.

The "Hut" [lower Hall] has had repairs to its roof and guttering. We plan to re-render the outside walls.

The trustees are grateful for the help of members and attendees who use their skills to maintain the site. When required professional workers are employed.

#### **Pastoral Care**

We thank Alan Murphy for his contribution to the life of the church and for his advice, support and help to the Elders. We would like him to increase the number of his paid hours from 56 per month to 60 hours per month, with the support of the church members.

The Ladies Bible Study on a Friday morning has been a place of warm friendship and fellowship over a long period. Gerrie leads this group and others are faithful attendees. There is a depth of friendship and sharing of vision which has resulted in an enthusiastic response to Alan's proposal of the The Bridge lunch club and the opportunity to serve the local community.

The Men's Bible Study on a Wednesday morning, and the Men's Breakfasts on a monthly basis on a Saturday morning, have fostered a warm harmony and sense of belonging for all who go and enjoy these meetings. Deep discussion and laughter are always part of them.

The Gideon's Army meeting has gone from strength to strength. Some from this group are stepping up in Sunday services with more boldness and confidence. We welcome the impact this teaching is having in their lives and on our church's life.

Wednesday evening Ros continues to lead an on-line mixed group of all ages.

Thursday evening Thisari leads an online meeting and George a men's house Group.

## **WHYTELEAFE FREE CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Mission and Evangelism**

Living Waters meets every 2nd Saturday of every month from 2-5pm. In the next year we are planning to explore the subjects of wholeness and well-being while building up healthy relationships with each other. The Health and Well-being Series run by Tembi and Chris in May and June was a great success and is still being talked about. A new event for single people has also been run by them. "Building Lasting Relationships." These are part of the Living Waters initiative to reach out into the community as others can be invited from outside the church.

The Youth work has expanded even to the extent of affecting the number and types of chairs in the Snug as more needed to be brought in. As well as a well attended Sunday morning group, there is also a Friday evening Club night which has seen new people joining. We praise God for all He is doing in and through this group. The Light Party on a Friday night near the end of October was just one of the activities which the Youth have enjoyed in recent months. We greatly appreciate the dedicated teachers who teach on Sundays and all those who support in numerous ways during Friday Night Club.

The impact of the series on Hospitality earlier in the year, 'Operation Malta', continues to be felt, and a new initiative due to be held each Friday lunchtime/afternoon called 'The Bridge' is hoped to be started at the end of January 2025, as an outreach to the local community. A team of mostly ladies from the Friday morning Ladies Bible study group will be lending their support, time, service and commitment, along with others who see the vision for this outreach and want to join in. A local man, Deano Cline has been, and will be involved with setting this group, a person with many contacts locally who can spread the word about this opportunity.

Helping those in need is a demonstration of our faith, the trustees allocate 15% of donated income, 12% to the Mission Fund and 3% to the Local Needs Fund. Grants from the Mission Fund for the year are detailed in Note 7.

The Church website [www.whyteleafechurch.org.uk](http://www.whyteleafechurch.org.uk) and YouTube have up to date information about the church and its activities. These are updated frequently. Sermons, live worship and event details are published both for members and non-members consulting the site.

##### **Ecumenial Relationships**

Churches Together in Caterham meet in different churches, praying together faithfully each Wednesday morning and holding occasional special events. Several from our church represent us at these events and once a year lead them for a month. These meetings were started some years ago as an attempt to bring the churches' leaders and members together in the hope of the fulfilment of Jesus' words in John 17:21 'I pray that all of them may be one...so that the world may believe that you have sent me'. We pray for that true unity in the Holy Spirit.

#### **FINANCIAL REVIEW**

##### **Financial position**

The strict budgetary control exercised by the trustees has resulted in the statement of financial activities showing a surplus of £24,412 (2023 £16,001). The trustees consider this a satisfactory result for the year. Total receipts on unrestricted funds were £86,718 (2023: £62,959) of which £29,642 (2023: £27,898) was income from investments, mostly from properties let out by the Church. The charity also received a legacy of £13,145 this year (2023 £ nil). HMRC has honoured all the gift aid claims made since the inception of the charity giving a significant boost to the charity's income for the year.

Total funds carried forward now total £1,142,222 (2023: £1,117,810), of which unrestricted funds are £1,113,579 (2023: £1,086,102). The unrestricted net current assets were £88,579 (2023 £61,102).

##### **Reserves policy**

It is the trustee's policy to maintain a balance on unrestricted funds which equates to at least six months' unrestricted payments, equivalent to about £31,153 (2023: £21,786), to cover emergency situations that may arise from time to time. The balance of £88,579 (2023: £97,064) held on unrestricted funds, excluding properties, at the year end more than matched this target.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **WHYTELEAFE FREE CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024**

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Whyteleafe Free Church commenced operations as a charitable incorporated organisation (CIO) on 1 January 2021. The CIO took over all the liabilities and reserves of United Free Church, Whyteleafe, Surrey, registered charity number 234218. The CIO is a legal entity and can enter into contracts in its own right. It holds property in its own name and as a separate legal entity, the members and trustees will normally be protected from becoming personally liable for any liabilities incurred by the CIO.

#### **Organisational structure**

Trustees are responsible for running the charity as required by legislation from the Charity Commissioners.

Elders have continued to lead the spiritual side of the Church, services, meetings and other events. Four Elders were commissioned on 12 September 2021 and three continue to hold office: Thisari Tennakoon (also trustee), Juliet Kilpatrick (former trustee), Richard Butts (former trustee). The trustees are responsible for making policy, business and administrative decisions.

All trustees and elders are expected to take courses about their roles and also training with regard to safeguarding.

#### **Decision making**

Originally a Congregational Church many years ago, all members of the church can vote on general matters but the Board of Trustees are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are to be spent

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
CE020732 (England and Wales)

**Registered Charity number**  
1188003

**Registered office**  
157a Godstone Road  
Whyteleafe  
Surrey  
CR3 0EH

**Trustees**  
A G Cross  
B K Gallet  
L M Webb  
M T S Tennakoon

**Independent Examiner**  
Currie Accountancy Limited  
Chartered Accountants  
First Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Whyteleafe Free Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**WHYTELEAFE FREE CHURCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on ..... 2/6/2025 ..... and signed on its behalf by:

Anthony G Cross  
A G Cross - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WHYTELEAFE FREE CHURCH**

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**Independent examiner's report to the trustees of Whyteleafe Free Church ('the Company')**

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

**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 the Company 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**

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 Company 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.



Isobel Currie FCA

Currie Accountancy Limited  
Chartered Accountants  
First Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

Date: 3rd June 2025

**WHYTELEAFE FREE CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	55,111	-	55,111	33,260
Other trading activities	3	1,690	-	1,690	1,701
Investment income	4	29,642	-	29,642	27,898
Other income		275	-	275	100
<b>Total</b>		<b>86,718</b>	<b>-</b>	<b>86,718</b>	<b>62,959</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	6,135	-	6,135	7,202
<b>Charitable activities</b>	6				
Church activities		55,593	578	56,171	39,756
<b>Total</b>		<b>61,728</b>	<b>578</b>	<b>62,306</b>	<b>46,958</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>24,990</b>	<b>(578)</b>	<b>24,412</b>	<b>16,001</b>
Transfers between funds	16	2,487	(2,487)	-	-
<b>Net movement in funds</b>		<b>27,477</b>	<b>(3,065)</b>	<b>24,412</b>	<b>16,001</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,086,102	31,708	1,117,810	1,101,809
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,113,579</b>	<b>28,643</b>	<b>1,142,222</b>	<b>1,117,810</b>

The notes form part of these financial statements

**WHYTELEAFE FREE CHURCH**

**BALANCE SHEET  
31ST DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	290,000	-	290,000	290,000
Investment property	12	735,000	-	735,000	735,000
		<u>1,025,000</u>	<u>-</u>	<u>1,025,000</u>	<u>1,025,000</u>
<b>CURRENT ASSETS</b>					
Debtors	13	8,909	-	8,909	6,545
Investments	14	7,296	23,015	30,311	29,717
Cash at bank		80,931	5,628	86,559	62,372
		<u>97,136</u>	<u>28,643</u>	<u>125,779</u>	<u>98,634</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(8,557)	-	(8,557)	(5,824)
		<u>88,579</u>	<u>28,643</u>	<u>117,222</u>	<u>92,810</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,113,579</u>	<u>28,643</u>	<u>1,142,222</u>	<u>1,117,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,113,579</u>	<u>28,643</u>	<u>1,142,222</u>	<u>1,117,810</u>
<b>NET ASSETS</b>					
		<u>1,113,579</u>	<u>28,643</u>	<u>1,142,222</u>	<u>1,117,810</u>
<b>FUNDS</b>					
Unrestricted funds	16			1,113,579	1,086,102
Restricted funds				28,643	31,708
<b>TOTAL FUNDS</b>					
				<u>1,142,222</u>	<u>1,117,810</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**WHYTELEAFE FREE CHURCH**

**BALANCE SHEET - continued**  
**31ST DECEMBER 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2/6/2025 and were signed on its behalf by:

Anthony G Cross  
A G Cross - Trustee

The notes form part of these financial statements

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## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

The property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust. The property comprises freehold land and buildings. Freehold land is not depreciated and the trustees believe that the net residual value of the buildings is at least as much as the value given when the charity acquired the property. Therefore no depreciation need be provided. The trustees intend to obtain professional valuations for the properties every few years with a maximum between valuations of 5 years.

Other assets are capitalised if they can be used for more than one year and cost at least £1,000.

### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**WHYTELEAFE FREE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	39,949	34,523
Gift aid	2,017	(1,263)
Legacies	13,145	-
	<u>55,111</u>	<u>33,260</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Hall hire	1,690	1,701
	<u>1,690</u>	<u>1,701</u>

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Rents received	26,781	26,224
Interest	2,861	1,674
	<u>29,642</u>	<u>27,898</u>

**5. RAISING FUNDS**

**Investment management costs**

	2024	2023
	£	£
Maintenance	-	78
Rental property insurance	576	847
Investors' share	5,559	6,277
	<u>6,135</u>	<u>7,202</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Church activities	<u>5,216</u>	<u>7,370</u>	<u>43,585</u>	<u>56,171</u>

**WHYTELEAFE FREE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**7. GRANTS PAYABLE**

	2024	2023
	£	£
Church activities	<u>7,370</u>	<u>4,900</u>

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Agape	1,020	1,150
International Needs	2,170	1,800
Whyteleafe Community Hub	300	-
Mission Aviation Fellowship	670	300
Jainager Trust	670	300
Campus Crusade for Christ	500	-
	<u>5,330</u>	<u>3,550</u>

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
Local individuals	700	750
Mission work by individuals	<u>1,340</u>	<u>600</u>
	<u>2,040</u>	<u>1,350</u>

**8. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs £	£
Church activities	<u>42,885</u>	<u>700</u>	<u>43,585</u>

Support costs, included in the above, are as follows:

	2024	2023
	Church activities £	Total activities £
Treasurer	3,600	4,400
Administrator	5,272	10,775
Minister	17,766	-
Maintenance of the fabric of the church	5,561	6,059
Light, heat and water	3,421	1,680
Telephone	390	394
Insurance	1,902	2,464
Sundries	1,273	672
Computer and website	435	843
Cleaning and kitchen	3,265	3,303
Independent examiner	700	660
	<u>43,585</u>	<u>31,250</u>

**WHYTELEAFE FREE CHURCH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024****9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,260	-	33,260
Other trading activities	1,701	-	1,701
Investment income	27,898	-	27,898
Other income	100	-	100
<b>Total</b>	<b>62,959</b>	<b>-</b>	<b>62,959</b>
<b>EXPENDITURE ON</b>			
Raising funds	7,202	-	7,202
<b>Charitable activities</b>			
Church activities	34,356	5,400	39,756
<b>Total</b>	<b>41,558</b>	<b>5,400</b>	<b>46,958</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>21,401</b>	<b>(5,400)</b>	<b>16,001</b>
Transfers between funds	(5,182)	5,182	-
<b>Net movement in funds</b>	<b>16,219</b>	<b>(218)</b>	<b>16,001</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,069,883	31,926	1,101,809
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,086,102</b>	<b>31,708</b>	<b>1,117,810</b>

**WHYTELEAFE FREE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST OR VALUATION</b>	
At 1st January 2024 and 31st December 2024	<u>290,000</u>
<b>NET BOOK VALUE</b>	
At 31st December 2024	<u>290,000</u>
At 31st December 2023	<u>290,000</u>

Cost or valuation at 31st December 2024 is represented by:

	Freehold property £
Cost	<u>290,000</u>

All freehold properties were brought in from Whyteleafe United Free Church on 11th January 2021. Cost is taken to be the value assigned to the assets on that transfer. Properties held purely for rental income are shown as investment properties.

**12. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st January 2024 and 31st December 2024	<u>735,000</u>
<b>NET BOOK VALUE</b>	
At 31st December 2024	<u>735,000</u>
At 31st December 2023	<u>735,000</u>

Fair value at 31st December 2024 is represented by:

	£
Valuation in 2022	150,787
Cost	<u>584,213</u>
	<u>735,000</u>

There are two properties held for rental, one of which is wholly owned. The property purchased in 2021 is 70% owned and was purchased from the pastor on his retirement.

WHYTELEAFE FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Gift aid	7,253	5,458
Prepayments and accrued income	1,656	1,087
	<u>8,909</u>	<u>6,545</u>

14. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
1 year charity bond	<u>30,311</u>	<u>29,717</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Grants payable	3,850	1,500
Accruals and deferred income	4,707	4,324
	<u>8,557</u>	<u>5,824</u>

16. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,086,102	32,360	(8,542)	1,109,920
Designated bible fund	-	-	1,125	1,125
Designated local needs fund	-	(1,000)	3,533	2,533
Designated mission fund	-	(6,370)	6,371	1
	<u>1,086,102</u>	<u>24,990</u>	<u>2,487</u>	<u>1,113,579</u>
<b>Restricted funds</b>				
Bible	1,125	-	(1,125)	-
Local Needs	1,940	-	(1,940)	-
Refurbishment	28,643	(578)	578	28,643
	<u>31,708</u>	<u>(578)</u>	<u>(2,487)</u>	<u>28,643</u>
<b>TOTAL FUNDS</b>	<u>1,117,810</u>	<u>24,412</u>	<u>-</u>	<u>1,142,222</u>

WHYTELEAFE FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,718	(54,358)	32,360
Designated local needs fund	-	(1,000)	(1,000)
Designated mission fund	-	(6,370)	(6,370)
	<u>86,718</u>	<u>(61,728)</u>	<u>24,990</u>
<b>Restricted funds</b>			
Refurbishment	-	(578)	(578)
	<u>-</u>	<u>(578)</u>	<u>(578)</u>
<b>TOTAL FUNDS</b>	<u>86,718</u>	<u>(62,306)</u>	<u>24,412</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	1,069,883	21,401	(5,182)	1,086,102
<b>Restricted funds</b>				
Bible	89	-	1,036	1,125
Mission	4	(4,150)	4,146	-
Local Needs	3,190	(1,250)	-	1,940
Refurbishment	28,643	-	-	28,643
	<u>31,926</u>	<u>(5,400)</u>	<u>5,182</u>	<u>31,708</u>
<b>TOTAL FUNDS</b>	<u>1,101,809</u>	<u>16,001</u>	<u>-</u>	<u>1,117,810</u>

WHYTELEAFE FREE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,959	(41,558)	21,401
<b>Restricted funds</b>			
Mission	-	(4,150)	(4,150)
Local Needs	-	(1,250)	(1,250)
	-	(5,400)	(5,400)
<b>TOTAL FUNDS</b>	<u>62,959</u>	<u>(46,958)</u>	<u>16,001</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	1,069,883	53,761	(13,724)	1,109,920
Designated bible fund	-	-	1,125	1,125
Designated local needs fund	-	(1,000)	3,533	2,533
Designated mission fund	-	(6,370)	6,371	1
	1,069,883	46,391	(2,695)	1,113,579
<b>Restricted funds</b>				
Bible	89	-	(89)	-
Mission	4	(4,150)	4,146	-
Local Needs	3,190	(1,250)	(1,940)	-
Refurbishment	28,643	(578)	578	28,643
	31,926	(5,978)	2,695	28,643
<b>TOTAL FUNDS</b>	<u>1,101,809</u>	<u>40,413</u>	<u>-</u>	<u>1,142,222</u>

**WHYTELEAFE FREE CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	149,677	(95,916)	53,761
Designated local needs fund	-	(1,000)	(1,000)
Designated mission fund	-	(6,370)	(6,370)
	<u>149,677</u>	<u>(103,286)</u>	<u>46,391</u>
<b>Restricted funds</b>			
Mission	-	(4,150)	(4,150)
Local Needs	-	(1,250)	(1,250)
Refurbishment	-	(578)	(578)
	<u>-</u>	<u>(5,978)</u>	<u>(5,978)</u>
<b>TOTAL FUNDS</b>	<u>149,677</u>	<u>(109,264)</u>	<u>40,413</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2024.

**WHYTELEAFE FREE CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	39,949	34,523
Gift aid	2,017	(1,263)
Legacies	13,145	-
	<u>55,111</u>	<u>33,260</u>
<b>Other trading activities</b>		
Hall hire	1,690	1,701
<b>Investment income</b>		
Rents received	26,781	26,224
Interest	2,861	1,674
	<u>29,642</u>	<u>27,898</u>
<b>Other income</b>		
Other income	275	100
<b>Total incoming resources</b>	<u>86,718</u>	<u>62,959</u>
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Maintenance	-	78
Rental property insurance	576	847
Investors' share	5,559	6,277
	<u>6,135</u>	<u>7,202</u>
<b>Charitable activities</b>		
Preaching and leading	4,525	2,555
Evangelism	235	47
Sunday school and youth work	456	359
Consultancy	-	75
Other pastoral expenses	-	70
Donations	-	500
Grants to institutions	5,330	3,550
Grants to individuals	2,040	1,350
	<u>12,586</u>	<u>8,506</u>
<b>Support costs</b>		
<b>Management</b>		
Treasurer	3,600	4,400
Carried forward	3,600	4,400

This page does not form part of the statutory financial statements

**WHYTELEAFE FREE CHURCH****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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	2024	2023
	£	£
<b>Management</b>		
Brought forward	3,600	4,400
Administrator	5,272	10,775
Minister	17,766	-
Maintenance of the fabric of the church	5,561	6,059
Light, heat and water	3,421	1,680
Telephone	390	394
Insurance	1,902	2,464
Sundries	1,273	672
Computer and website	435	843
Cleaning and kitchen	3,265	3,303
	<hr/>	<hr/>
	42,885	30,590
<b>Governance costs</b>		
Independent examiner	700	660
	<hr/>	<hr/>
Total resources expended	62,306	46,958
	<hr/>	<hr/>
<b>Net income</b>	24,412	16,001
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**WHYTELEAFE FREE CHURCH**

England & Wales - Charity number 1188003

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# Accounts

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# **WHYTELEAFE FREE CHURCH**

**(A Charitable Incorporated Organisation)**

**Financial Statements**

**and**

**Report of the Trustees**

**(both independently examined)**

**for the year ended 31 December 2023**



**Index to the Financial Statements  
for the year ended 31 December 2023**

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Report of the independent examiner	10
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Balance sheet	12
Notes to the financial statements	13 – 25

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(A Charitable Incorporated Organisation)

**Charity information  
for the year ended 31 December 2023**

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Whyteleafe Free Church is a Charitable Incorporated Organisation (CIO) and a registered charity governed by its Constitution dated 19 September 2019. The CIO was registered on 17 February 2020 and commenced operations on 1 January 2021. It succeeds United Free Church, Whyteleafe, Surrey (Funds held in connection therewith) (Charity Number 234218). For disclosure purposes this succession was treated as a reconstruction of the two charities under the Charities SORP (FRS 102) using the principles of merger accounting.

**Charity name:** Whyteleafe Free Church

**Other operating names:** No other names

**Charity registration number:** 1188003

**Registered office:** 157a Godstone Road  
Whyteleafe  
Surrey  
CR3 0EH

**Operations address:** 157a Godstone Road  
Whyteleafe  
Surrey  
CR3 0EH

**Trustees who held office during the year:** Anthony Cross- Chair  
Beverly Kay Gallet -Appointed on 23.07.2023  
Thisari Tennakoon  
Lorna Webb  
George Sewell resigned 23 July 2023

**Chair:** Anthony Cross

**Treasurer:** Sam Wijesinghe (ACMA CGMA)

**Independent Examiner:** Isobel Currie FCA  
Currie Accountancy Ltd  
Top Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

**Bankers:** Lloyds Bank PLC  
Butler Place Branch  
Chelmsford Legg Street OSC  
1 Legg Street  
Chelmsford  
Essex  
CM1 1JS



## **Report of the trustees for the year ended 31 December 2023**

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The trustees of Whyteleafe Free Church present their report together with the financial statements for the year ended 31 December 2023.

Whyteleafe Free Church (WFC) commenced operations as a Charitable Incorporated Organisation (CIO) on 1 January 2021. The CIO took over all the liabilities and reserves of United Free Church (WUFC), Whyteleafe, Surrey (Funds held in connection therewith), Registered Charity 234218. The CIO is a legal entity and can enter into contracts in its own right. It holds property in its own name and as a separate legal entity, the members and trustees will normally be protected from becoming personally liable for any liabilities incurred by the CIO.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 issued in October 2019. For the purposes of FRS102 the reconstruction was treated as a Merger under S27.13 of FRS102. The Legal and Administration on page 3 forms part of this report.

### **Objectives and Activities**

The formal object of the CIO is the advancement of the Christian Faith for the public benefit. We are a friendly, multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus Christ with our community, in word or deed, as we have opportunity. This flows out of our vision statement to be like Jesus, outworking His Commission in small-group discipleship. Our website contains information, news and a calendar of events.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The services and pastoral meetings organised by the Church are disclosed below.

### **Achievements and Performance**

#### *Worship and Prayer*

There are weekly services and teaching for all ages, with crèche, children's and youth work.

A "You Tube" link enables those who find it difficult, or who are unable to come to the building, to watch the service "live". The sermon is also recorded and available to listen to later.

Rotas covering preaching, leading and technical support have enabled the services to be successful. There are also rotas for leading the children's and youth work and for the welcome to folk arriving and for providing coffee for the fellowship after the main service. Some different people are taking part in these roles than in previous years.

The church has seen new people, adults, young people and children come in and some of them stay.

Prayer times held in person and on Zoom, informally and formally, are a vital part of our life together. There is a weekly church prayer meeting but much more is done informally.



(A Charitable Incorporated Organisation)

## **Report of the trustees (continued) for the year ended 31 December 2023**

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We have a wide reach in our links with several mission partners working in other countries, supporting them in prayer and connecting with them via Zoom, emails and occasional visits. This broadens the outlook of the church and provides opportunity for giving financially.

Chas Wood was invited to lead two separate day sessions of prayer over divine healing.

In addition, in depth and interational Bible teaching is offered through The Way of the Spirit Revival Training Centre which uses the church hall on a Saturday morning once a month. This draws in others from different churches across Surrey too.

Our church is wonderfully ecumenical, and embracing other cultures and finding out about them is always important. Occasional extra activities, such as meals together, international food evenings and have been enjoyable events.

Part of the vision of WFC is to reach out to the community and encourage more use of the church buildings. The church hall was let out for the whole of 2023 to a local guide/brownie/rainbow group regularly. This arrangement is likely to continue in 2024. The hall is available for other groups outside of WFC on both a "one-off" and regular basis. It can also be used as a party venue by arrangement with the trustees.

Our vision as we go forward into 2024 and beyond is to see growth and maturity in people's walks of faith, with people taking responsibility according to their gifting, impacting the local community and beyond as we have the ability. We also hope to have more home groups and reach more young people.

### *Fabric of Church and Hall*

The Church has an up to date sound and vision system together with a large wall-mounted screen. A continuing project is the redecoration of the church hall once its roof has been renewed. This is to be partly funded by gifts left over from the redecoration of the church and surplus built up over last two years. Substantial remedial work to the drains carried out in early part of the year.

The trustees are grateful for the help of members and attendees who use their skills to maintain the site. When required professional workers are employed.

### *Pastoral Care*

The Church invited Alan Murphy, a pastor of many years' experience to assist the elders with effect from 1<sup>st</sup> September 2023. Alan is due to work approximately 14 hours a week for the following six months.

Part of the vision of the church is to strengthen people's faith and bring them to maturity. Weekly or fortnightly groups meeting in homes, on the church premises and on Zoom enable greater depth of friendships to form and to provide support for individuals as required. There are six such small groups meeting on various days throughout the week. The groups and their leaders are as follows:



**Report of the trustees (continued)  
for the year ended 31 December 2023**

---

Wednesday morning: Men's group led by Richard Butts (elder)

Wednesday morning: Mum's bible study led by Juliet Kilpatrick (elder) Wednesday evening: online mixed group of all ages led by Ros Morris, wife of Danny Morris (elder)

Wednesdays evenings (alternate) : Gideon's Army led by Alan Murphy

Thursday evening: Online group led by Thisari Tennakoon (elder and trustee)

Thursday evening: Men's group led by George Sewell (Ex Trustee)

Friday morning: Ladies group led by Gerrie Attwell (long standing member)

*Mission and Evangelism*

*Youth meet on every Sunday to learn the bible with two teachers. As a result, on Sunday the 27 August 2023, 6 young people from WFC took their baptism in the sea at Littlehampton.*

We have introduced "Living Waters" on every second Saturday of the month from 2pm to 5pm led by Thisari. Start at 2pm with a Prayer at the building, 2.30pm-3.30pm Prayer walk, 3.30pm-4.00pm sharing time, 4pm-5pm listening to testimony whilst having refreshments. This will conclude with prayers for the people they meet on the street.

Youth Group led by Alan Murphy and Ros started in September 2023 in view of attracting youngsters to the Church. They meet on every Friday night.

An Alpha course started on Wednesday afternoons in September 2023. This was run by Juliet Kilpatrick (elder).

Helping those in need is a demonstration of our faith, the trustees allocate 15% of donated income, 12% to the Mission Fund and 3% to the Local Needs Fund. Grants from the Mission Fund for the year are detailed in Note 13.

The Church website [www.whyteleafreechurch.org.uk](http://www.whyteleafreechurch.org.uk) and YouTube have up to date information about the church and its activities. These are updated frequently. Sermons, live worship and event details are published both for members and non-members consulting the site.

*Ecumenical Relationships*

WFC also participates in Caterham Churches Together prayer meetings. These take place every Wednesday morning between 8.30 am and 9.00 am. The venue changes each month, with Richard Butts being WFC's main contact.



## Whyteleafe Free Church

Charity Number: 1188003

(A Charitable Incorporated Organisation)

### Report of the trustees (continued) for the year ended 31 December 2023

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#### Financial Review

Total receipts on unrestricted funds were £62,960 (2022: £51,791) of which £27,925 (2022: £15,020) was Income from investments, mostly from properties let out by the Church. HMRC has honoured all the gift aid claims made since the inception of WFC CIO. The cumulated figure received from HMRC was £9,895 which gave significant boost for Charities income for the year.

Expenses which the Church has significantly overspent includes recruitment of Alan Murphy to help day to day running of charitable activities as a result of a decision made by trustees during the year hence not budgeted.(Note 6-Support cost £17,350 for 2023) Average spend on Alan was around £1,500 per month.

Further, unexpected spending on plumbing and drainage work at the beginning of the year and installation of a new sound system at the Church hall has resulted in spending over and above the budgeted figures (£13,682 for 2023)

Total funds carried forward now total £1,117,810 (2022: £1,101,809), being Unrestricted £1,086,630 (2022: £1,069,883), Restricted £31,708 (2022: £31,926) as shown in Note 27.

#### Structure, Governance and Management

Strict budgetary control is exercised by the Trustees has resulted in the Income and Expenditure Account (Unrestricted Funds) shown in the Management Accounts brought in a surplus of £26,068 which was £1,148 over the budget. The Trustees consider this a satisfactory result for the year.

#### Reserves policy

It is the trustee's policy to maintain a balance on unrestricted funds (if possible), which equates to at least six months' unrestricted payments, equivalent to about £21,786 (2022: £20,017), to cover emergency situations that may arise from time to time. The balance of £61,102 held on unrestricted funds, excluding properties, at the year-end more than matched this target. For the year 2024, the Trustees view is to target for a break-even budget as funds are needed to allocate for long outstanding repairs for the Church hall and for pastoral work done by Alan Murphy.

*Governing document:* The governing document was drawn up by solicitors Anthony Collins Solicitors LLP and is dated 30 September 2020. The Charity operated from on 1 January 2021.

*Trustees:* Details of the trustees can be found on Page 3. Trustees are responsible for running the charity as required by legislation from the Charity Commissioners.

Elders have continued to lead the spiritual side of the Church, services, meetings and other events. Four Elders were commissioned on 12 September 2021: Thisari Tennakoon (also trustee), Juliet Kilpatrick (former trustee), Richard Butts (former trustee) and Danny Morris (former trustee) and continue to hold office. The trustees are responsible for making policy, business and administrative decisions.



**Whyteleafe Free Church**  
1188003

Charity Number:

**Statement of the responsibilities of the trustees  
for the year ended 31 December 2023**

---

All trustees and elders are expected to take courses about their roles and also training with regard to safeguarding.

**Organisational Structure**

Originally a Congregational Church many years ago, all members of the church can vote on general matters but the Board of Trustees are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are to be spent

**Independent Examiner**

Details of the Independent Examiner are shown on page 3.

**Approved by the trustees on 05<sup>th</sup> March 2024 and signed on their behalf by:**

*Anthony G Cross*

**ANTHONY CROSS**

**Trustee**



**(A Charitable Incorporated Organisation)**

**Statement of the responsibilities of the trustees  
for the year ended 31 December 2023**

---

**STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES**

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

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the charity's incoming resources and application of resources, including income and expenditure for the financial year and of the state of affairs of the charitable company at the end of that period. In preparing those financial statements the trustees should follow best practice and:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgments and estimates that are reasonable and prudent;
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO REGARD TO GUIDANCE FROM THE CHARITY COMMISSION**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to guidance issued by The Charity Commission for England and Wales in pursuance of its public benefit objective.



## Report of the Independent Examiner to the trustees of Whyteleafe Free Church

---

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2023 which are set out on pages 11 to 27.

### 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 the Company are not required to be audited this year 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

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

- 1) accounting records were not kept in respect of the Company 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 applicable requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view 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; 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.

### ISOBEL CURRIE FCA

Currie Accountancy Ltd  
Top Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

Date: 26th March 2024



**Section A**

**Statement of financial activities**

**for the year ended 31 December 2023**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2022 £
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	33,261	0	0	33,261	36,592
Charitable activities	100	0	0	100	0
Interest income	1,674	0	0	1,674	179
Investments (properties)	27,925	0	0	27,925	15,020
Other	0	0	0	0	0
<b>Total</b>	<b>62,960</b>	<b>0</b>	<b>0</b>	<b>62,960</b>	<b>51,791</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	7,421	0	0	7,421	5,518
Charitable activities	3,106	5,400	0	8,506	8,393
Support costs	31,032	0	0	31,032	25,676
<b>Total</b>	<b>41,559</b>	<b>5,400</b>	<b>0</b>	<b>46,959</b>	<b>39,587</b>
<b>Net income/expenditure before investment gains/(losses)</b>	<b>21,401</b>	<b>(5,400)</b>	<b>0</b>	<b>16,001</b>	<b>12,204</b>
Net gains/(losses) on investments	0	0	0	0	150,787
<b>Net income/expenditure</b>	<b>21,401</b>	<b>(5,400)</b>	<b>0</b>	<b>16,001</b>	<b>162,991</b>
<b>Extraordinary items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers between funds</b>	<b>(5,182)</b>	<b>5,182</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
<b>Net movement in funds</b>	<b>16,219</b>	<b>(218)</b>	<b>0</b>	<b>16,001</b>	<b>162,991</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,069,883	31,926	0	1,101,809	938,818
<b>Total funds carried forward</b>	<b>1,086,102</b>	<b>31,708</b>	<b>0</b>	<b>1,117,810</b>	<b>1,101,809</b>

The detailed statement of financial activities for the previous year is included as note 30.



**Section B**  
**Balance sheet**  
**as at 31 December 2023**

	Note #	Unrestricted funds £	Restricted income funds £	Capital reserve £	Total this year £	2,022 £
<b>Fixed assets</b>						
Intangible assets	15	0	0	0	0	0
Tangible assets	14	290,000	0	0	290,000	290,000
Heritage assets	16	0	0	0	0	0
Investment assets	17	735,000	0	0	735,000	735,000
<b>Total fixed assets</b>		<b>1,025,000</b>	<b>0</b>	<b>0</b>	<b>1,025,000</b>	<b>1,025,000</b>
<b>Current assets</b>						
Stocks	18	0	0	0	0	0
Debtors	19	6,545	0	0	6,545	12,835
Debtors due after more than one year	19	0	0	0	0	0
Cash at bank	24	58,881	33,208	0	92,089	71,350
<b>Total current assets</b>		<b>65,426</b>	<b>33,208</b>	<b>0</b>	<b>98,634</b>	<b>84,185</b>
<b>Creditors: amounts falling due within one year</b>	20	4,324	1,500	0	5,824	7,376
<b>Net current assets/(liabilities)</b>		<b>61,102</b>	<b>31,708</b>	<b>0</b>	<b>92,810</b>	<b>76,809</b>
<b>Total assets less liabilities</b>		<b>1,086,102</b>	<b>31,708</b>	<b>0</b>	<b>1,117,810</b>	<b>1,101,809</b>
<b>Creditors: amounts falling due after one year</b>	20	0	0	0	0	0
<b>Provisions for liabilities</b>		0	0	0	0	0
<b>Total net assets or liabilities</b>		<b>1,086,102</b>	<b>31,708</b>	<b>0</b>	<b>1,117,810</b>	<b>1,101,809</b>
<b>Funds of the Charity</b>						
Endowment funds	27	0	0	0	0	0
Restricted income funds	27	0	31,708	0	31,708	31,926
Unrestricted funds	27	1,086,102	0	0	1,086,102	1,069,883
<b>Total funds</b>		<b>1,086,102</b>	<b>31,708</b>	<b>0</b>	<b>1,117,810</b>	<b>1,101,809</b>

The detailed balance sheet for the previous year is included as note 31.

Signed on behalf of the trustees

Anthony Cross

ANTHONY  
CROSS

Trustee

Approved  
05.03.24



## **Section C**

### **Notes to the financial statements for the year ended 31 December 2023**

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#### **Note 1 Basis of preparation**

##### **1.1 Basis of accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

##### **1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### **1.3 Change of accounting policy**

The financial statements present a true and fair view and the accounting policies adopted are those outlined in Note 2.

##### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

##### **1.5 Material prior year errors**

There are no material prior year errors.

#### **Note 2 Accounting policies**

##### **2.1 Reconciliation with previous generally accepted accounting practice**

There are no relevant changes to generally accepted accounting practice.



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2023**

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**Note 2 Accounting policies (continued)**

**2.2 Income**

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SOFA) when - the charity becomes entitled to the resources; - It is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FOR 102 SORP.
<b>Grants and donations</b>	Grants and donations are only included in the SOFA when the general income criteria are met (5.10 to 5.12 FRS 102 SORP). There are no performance related grants receivable.
<b>Legacies</b>	Legacies are only included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient funds in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
<b>Government grants</b>	The charity receives no government grants.
<b>Tax reclaims on donations and gifts</b>	Gift aid is receivable in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Contractual income and performance-related grants</b>	This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. There have been no goods donated for distribution to beneficiaries nor any donated goods for resale. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2023**

---

**Note 2 Accounting policies (continued)**

**2.2 Income (continued)**

<b>Volunteer help</b>	The value of any voluntary help received is not included in these accounts but is described in the trustees' report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	There are no membership subscriptions.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA.

**2.3 Expenditure and liabilities**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
<b>Grants with performance conditions</b>	No grants are given with performance conditions.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding operation must be recognised.
<b>Redundancy costs</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	Deferred income is shown in note 20.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

---

**Note 2 Accounting policies (continued)**

**2.3 Expenditure (continued)**

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

**2.4 Assets**

**Tangible fixed assets for use by the charity** These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost less depreciation other than land, which is not depreciated. Depreciation is provided over the estimated useful life of the asset so as to write it down to residual value. Residual value is the estimated amount that would currently be obtained from the disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

**Intangible fixed assets** The charity has no intangible fixed assets.

**Heritage assets** The charity has no heritage assets.

**Investments** The charity has investment properties which are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Stocks and work in progress** The charity does not hold any stock or work in progress for sale.

**Debtors** Debtors including trade debtors (including trade debtors and loans receivable) are measured at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments** The charity has no current asset investments.

**There are no policies adopted additional to or different from those above.**



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

**Note 3 Analysis of Income**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2022 £
<b>Donations and legacies:</b>					
Donations and gifts	34,524	0	0	34,524	30,287
Gift Aid and legacies	(1,263)	0	0	(1,263)	6,305
General grants provided by government/ other charities	0	0	0	0	0
Membership subscriptions and sponsorships which are in substance donations	0	0	0	0	0
Donated goods, facilities and services	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>33,261</b>	<b>0</b>	<b>0</b>	<b>33,261</b>	<b>36,592</b>
<b>Charitable activities:</b>					
	0	0	0	0	0
Other	100	0	0	100	0
<b>Total</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Other trading activities:</b>					
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income from investments:</b>					
Interest income	1,674	0	0	1,674	179
Dividend income	0	0	0	0	0
Rental and leasing income	27,925	0	0	27,925	15,020
Other	0	0	0	0	0
<b>Total</b>	<b>29,599</b>	<b>0</b>	<b>0</b>	<b>29,599</b>	<b>15,199</b>
<b>Separate material item of income:</b>					
Return on long term loan	0	0	0	0	0
See note 28 'Transactions with related parties'	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other income:</b>					
Conversion of endowment funds into income	0	0	0	0	0
Gain on disposal of a tangible fixed asset held for charity's own use	0	0	0	0	0
Gain on disposal of a programme related investment	0	0	0	0	0
Royalties from the exploitation of intellectual property rights	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>62,960</b>	<b>0</b>	<b>0</b>	<b>62,960</b>	<b>51,791</b>



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

**Note 4 Analysis of receipts of government grants**

No government grants are receivable.

**Note 5 Donated goods, facilities and services**

No donated goods, facilities and services were received in the reporting period.

**Note 6 Analysis of expenditure**

The charity does not attempt to fund raise but relies on donations from members of the church, legacies, bank interest and rent from properties including hire charges for its hall.

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2022 £
<b>Expenditure on raising funds:</b>					
Expenditure on rental properties	7,421	0	0	7,421	5,518
	0	0	0	0	0
<b>Total</b>	<b>7,421</b>	<b>0</b>	<b>0</b>	<b>7,421</b>	<b>5,518</b>
<b>Expenditure on charitable activities:</b>					
Pastor	0	0	0	0	0
Preaching	2,555	0	0	2,555	1,520
Evangelism	47	0	0	47	0
Sunday school and youth work	359	0	0	359	373
Consultancy fee	75	0	0	75	(25)
Other pastoral expenses	70	0	0	70	505
Grants note 13	0	4,900	0	4,900	5,520
Donations	0	500	0	500	500
<b>Total</b>	<b>3,106</b>	<b>5,400</b>	<b>0</b>	<b>8,506</b>	<b>8,393</b>
<b>Separate material items of expense</b>					
Gift to former pastor	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Support costs</b>					
Administration	17,350	0	0	17,350	9,823
Fabric	13,682	0	0	13,682	15,853
Other	0	0	0	0	0
<b>Total</b>	<b>31,032</b>	<b>0</b>	<b>0</b>	<b>31,032</b>	<b>25,676</b>
<b>TOTAL EXPENDITURE</b>	<b>41,559</b>	<b>5,400</b>	<b>0</b>	<b>46,959</b>	<b>39,587</b>

**Section C****Notes to the financial statements (continued)  
for the year ended 31 December 2023****Note 7 Extraordinary items**

There were no extraordinary items.

**Note 8 Funds received as agent**

No such funds were received.

**Note 9 Support costs**

The charity only has one activity so there is no requirement to apportion support costs.

**Note 10 Details of certain items of expenditure****10.1 Governance costs included in support costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	660	600
Consultancy fee included in pastoral expenses	75	(25)
Total governance costs	<u>735</u>	<u>575</u>
Assurance services other than independent examination	<u>0</u>	<u>0</u>
Tax advisory fees	<u>0</u>	<u>0</u>
Other fees paid to the independent examiner	<u>0</u>	<u>0</u>

**Note 11 Paid employees**

There were no paid employees during the year.

**Note 12 Pension schemes**

There were no amounts paid to any defined pension or benefit schemes during the year.

**Note 13 Grantmaking**

		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Grants from the Mission Fund made during the year:			
Agape Ministries	Support costs	1,150	1,020
International Needs	Support costs	1,500	1,500
International Needs	Work in Egypt	300	400
Mission Aviation Fellowship	Work in Australia	300	400
Release International	Support for Imtiaz	0	400
Jainager Trust	Gorakphur Nurseries	300	400
Albert Oluwaseyi	Work In Nigeria	300	400
Ashley Trask		300	
		<u>4,150</u>	<u>4,520</u>
Grants from the General Fund made during the year:			
International Needs	Work in Sri Lanka	<u>0</u>	<u>1,000</u>
Grants from the Local Needs Fund made during the year:			
T L Tangongana		<u>750</u>	<u>0</u>



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

**Note 14 Tangible Fixed Assets**

	Freehold land and buildings £	Other land and buildings £	Plant, Machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>14.1 Cost or valuation</b>					
At beginning of the year	290,000	0	0	0	290,000
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	290,000	0	0	0	290,000

**14.2 Depreciation and impairments**

At beginning of the year	0	0	0	0	0
Disposals	0	0	0	0	0
Depreciation	0	0	0	0	0
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	0	0	0	0	0

**14.3 Net book value**

Net book value at the beginning of the year	290,000	0	0	0	290,000
Net book value at the end of the year	290,000	0	0	0	290,000

**14.4 Impairment**

There has been no impairment during the year.

**14.5 Revaluation**

All freehold properties were brought in from Whyteleafe United Free Church on 11th January 2021. Cost is taken to be the value assigned to the assets on that transfer. Properties held purely for rental income are shown as Investment Assets (note 17).

**14.6 Other disclosures**

There are none.



**Section C**

**Notes to the statements (continued)  
for the year ended 31 December 2023**

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**Note 15 Intangible assets**

The charity holds no intangible assets.

**Note 16 Heritage assets**

The charity holds no heritage assets.

**Note 17 Investment assets - rental properties**

	<b>This year</b>	<b>2022</b>
	£	£
<b>At valuation</b>		
At beginning of the year	735,000	552,061
Additions at cost	0	32,152
Disposals	0	0
Revaluation	0	150,787
At end of the year	<b>735,000</b>	<b>735,000</b>

There are two properties held for rental one of which is wholly owned. The property purchased in 2021 is 70% owned.

**Note 18 Stocks**

The charity holds no material stocks or donated goods for distribution or resale.

**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

	<b>This year</b>	<b>2022</b>
	£	£
Gift aid	5,458	11,158
Prepayments and accrued income	1,087	1,677
Other debtors	0	0
	<b>6,545</b>	<b>12,835</b>

**19.2 Debtors recoverable in more than 1 year**

There are no debtors recoverable in more than 1 year.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

**Note 20 Creditors and accruals**

20.1 Analysis of creditors	Amounts due within one year		Amounts falling due after more than one year	
	This year	2022	This year	2022
	£	£	£	£
Accruals for grants payable	1,500	2,000	0	0
Bank loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Payments received on account for contracts or performance-related grants	0	0	0	0
Accruals and deferred income	4,324	5,376	0	0
Taxation and social security	0	0	0	0
Other creditors	0	0	0	0
	<b>5,824</b>	<b>7,376</b>	<b>0</b>	<b>0</b>

**20.2 Deferred income (included above)**

This year	2022
A deposit of £33 is held in respect of hall hire starting in a future year.	A deposit of £342 is held in respect of hall hire starting in a future year.

**Deferred income account**

	This year £	2022 £
Balance at start of reporting period	342	300
Amounts added in current period	33	342
Amounts released to income from previous periods	(342)	(300)
Balance at the end of the reporting period	<b>33</b>	<b>342</b>

**Note 21 Provisions for liabilities and charges**

There are no recognised provisions and funding commitments that have been made.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

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**Note 22 Other disclosures for debtors, creditors or other basic financial instruments**

There are none.

**Note 23 Contingent liabilities and contingent assets**

There are none.

**Note 24 Cash at bank and in hand**

	<b>This year</b>	<b>2022</b>
	£	£
Short term deposits	81,896	28,643
Cash in bank and in hand	10,193	42,707
Other	0	0
<b>Total</b>	<b>92,089</b>	<b>71,350</b>

**Note 25 Fair value of assets and liabilities**

**This year:**

All assets and liabilities are shown as fair value. The two investment properties are held at a professional valuation and the property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust. Enhancements took place in 2022.

Thereafter it is intended that each property will professionally valued every few years (maximum every 5 years). The trustees agree that all assets, including net current assets, are stated at a fair value and will not diminish when professionally valued.

**Last year:**

All assets and liabilities are shown as fair value. The two investment properties are held at trustees' valuation and the property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust.

**Note 26 Events after the end of the reporting period**

No events have occurred since the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting year.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

**Note 27 Charity Funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Fund Name	Type	Purpose and Restrictions	Fund Balances	Income	Expenditure	Investment gains/(losses)	Transfers	Fund Balances
			brought forward					carried forward
			£	£	£	£	£	£
General	UR	SOFA	1,069,883	62,960	(41,559)	0	(5,182)	1,086,102
Bible	R	New Bibles	89	0	0	0	0	89
Mission	R	Missions	4	0	(4,150)	0	4,146	0
Local Needs	R	Local Needs	3,190	0	(1,250)	0	1,036	2,976
Refurbishment	R	Hall	28,643	0	0	0	0	28,643
			<b>1,101,809</b>	<b>62,960</b>	<b>(46,959)</b>	<b>0</b>	<b>0</b>	<b>1,117,810</b>

UR = Unrestricted; R = Restricted; D = Designated (unrestricted)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Fund Name	Type	Purpose and Restrictions	Fund Balances	Income	Expenditure	Investment gains/(losses)	Transfers	Fund Balances
			brought forward					carried forward
			£	£	£	£	£	£
General	UR	SOFA	905,317	51,641	(34,567)	150,787	(3,295)	1,069,883
Governance	D	CIO	2,171	0	0	0	(2,171)	0
Bible	R	New Bibles	89	0	0	0	0	89
Mission	R	Missions	1	150	(4,520)	0	4,373	4
Local Needs	R	Local Needs	2,597	0	(500)	0	1,093	3,190
Refurbishment	R	Hall	28,643	0	0	0	0	28,643
			<b>938,818</b>	<b>51,791</b>	<b>(39,587)</b>	<b>150,787</b>	<b>0</b>	<b>1,101,809</b>

UR = Unrestricted; R = Restricted; D = Designated (unrestricted)

**27.3 Transfers between funds**

**This year**

Between unrestricted and restricted funds:

Mission Fund £4,146 being 12% of donated income, approved by the trustees

Local Needs Fund £1,036 being 3% of donated income, approved by the trustees

**Last year**

Between unrestricted and restricted funds:

Mission Fund £4,373 being 12% of donated income, approved by the trustees

Local Needs Fund £1,093 being 3% of donated income, approved by the trustees

**27.4 Designated funds**

**This year**

None

**Last year**

The CIO having been fully set up, the balance on the Governance fund of £2,171 was transferred back to the General Fund.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2023**

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**Note 28 Transactions with trustees and related parties**

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees were paid any remuneration or received any other benefits from an employment with their charity.

**Last year**

None of the trustees were paid any remuneration or received any other benefits from an employment with their charity.

**28.2 Trustees' expenses**

**This year**

No trustee expenses have been incurred.

**Last year**

No trustee expenses have been incurred.

**28.3 Transactions with related parties**

**This year**

There have been no related party transactions.

**Last year**

There have been no related party transactions.

**Note 29 Additional disclosures**

There are no other significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

**WHYTELEAFE FREE CHURCH**

England & Wales - Charity number 1188003

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# Accounts

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# **WHYTELEAFE FREE CHURCH**

**(A Charitable Incorporated Organisation)**

**Financial Statements**

**and**

**Report of the Trustees**

**(both independently examined)**

**for the year ended 31 December 2022**



**Index to the Financial Statements  
for the year ended 31 December 2022**

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## Charity information for the year ended 31 December 2022

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Whyteleafe Free Church is a Charitable Incorporated Organisation (CIO) and a registered charity governed by its Constitution dated 19 September 2019. The CIO was registered on 17 February 2020 and commenced operations on 1 January 2021. It succeeds United Free Church, Whyteleafe, Surrey (Funds held in connection therewith) (Charity Number 234218). For disclosure purposes this succession was treated as a reconstruction of the two charities under the Charities SORP (FRS 102) using the principles of merger accounting.

<b>Charity name:</b>	Whyteleafe Free Church
<b>Other operating names:</b>	No other names
<b>Charity registration number:</b>	1188003
<b>Registered office:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH
<b>Operations address:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH
<b>Trustees who held office during the year:</b>	Anthony Cross Juliet Kilpatrick Daniel Morris George Sewell Thisari Tennakoon Lorna Webb
	- Chair - Resigned 27 November 2022 - Resigned 10 January 2022
<b>Chair:</b>	Anthony Cross
<b>Treasurer:</b>	Paul Baker FCA (Retired)
<b>Independent Examiner:</b>	Isobel Currie FCA Currie Accountancy Ltd Top Floor 13a High Street Edenbridge Kent TN8 5AB
<b>Bankers:</b>	Lloyds Bank PLC Butler Place Branch Chelmsford Legg Street OSC 1 Legg Street Chelmsford Essex CM1 1JS



## **Report of the trustees for the year ended 31 December 2022**

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The trustees of Whyteleafe Free Church present their report together with the financial statements for the year ended 31 December 2022.

Whyteleafe Free Church (WFC) commenced operations as a Charitable Incorporated Organisation (CIO) on 1 January 2021. The CIO took over all the liabilities and reserves of United Free Church (WUFC), Whyteleafe, Surrey (Funds held in connection therewith), Registered Charity 234218. The CIO is a legal entity and can enter into contracts in its own right. It holds property in its own name and as a separate legal entity, the members and trustees will normally be protected from becoming personally liable for any liabilities incurred by the CIO.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 issued in October 2019. For the purposes of FRS102 the reconstruction was treated as a Merger under S27.13 of FRS102. The Legal and Administration on page 3 forms part of this report.

### **Objectives and Activities**

The formal object of the CIO is the advancement of the Christian Faith for the public benefit. We are a friendly, multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus Christ with our community, in word or deed, as we have opportunity. This flows out of our vision statement to be like Jesus, outworking His Commission in small-group discipleship. Our website contains information, news and a calendar of events.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The services and pastoral meetings organised by the Church are disclosed below.

### **Achievements and Performance**

#### *Worship and Prayer*

By March 2022 most of the Covid restrictions in the United Kingdom had been lifted. However a "You Tube" link is still operative. This enables those who find it difficult, or who are unable to come to the building, to watch the service "live". The sermon is also recorded and available to listen to later. Themes for the sermons included "Faith in adversity".

There are weekly services and teaching for all ages, with crèche, children's and youth work.

Rotas covering preaching, leading and technical support have enabled the services to be successful. There are also rotas for leading the children's and youth work and for the welcome to folk arriving and for providing coffee for the fellowship after the main service. Some different people are taking part in these roles than in previous years.

The church has seen new people, adults, young people and children come in and some of them stay.

Prayer times held in person and on Zoom, informally and formally, are a vital part of our life together. There is a weekly church prayer meeting but much more is done informally.



(A Charitable Incorporated Organisation)

**Report of the trustees (continued)  
for the year ended 31 December 2022**

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We have a wide reach in our links with several mission partners working in other countries, supporting them in prayer and connecting with them via Zoom, emails and occasional visits. This broadens the outlook of the church and provides opportunity for giving financially.

Chas Wood was invited to lead two separate day sessions of prayer and praise.

In addition, in depth and interational Bible teaching is offered through The Way of the Spirit Revival Training Centre which uses the church hall on a Saturday morning once a month. This draws in others from different churches across Surrey too. Recently this has included studies on the book of Mark.

Our church is wonderfully ecumenical, and embracing other cultures and finding out about them is always important. Occasional extra activities, such as meals together, international food evenings and table tennis have been enjoyable events.

Part of the vision of WFC is to reach out to the community and encourage more use of the church buildings. The church hall was let out for the whole of 2022 to a local guide/brownie/rainbow group regularly. This arrangement is likely to continue in 2023. The hall is available for other groups outside of WFC on both a "one-off" and regular basis. It can also be used as a party venue by arrangement with the trustees.

Our vision as we go forward into 2023 and beyond is to see growth and maturity in people's walks of faith, with people taking responsibility according to their gifting, impacting the local community and beyond as we have the ability. We also hope to have more home groups and reach more young people.

*Fabric of Church and Hall*

The Church has been redecorated in recent years and is looking very smart. It has an up to date sound and vision system together with a large wall-mounted screen. A continuing project is the redecoration of the church hall once its roof has been renewed. This is to be partly funded by gifts left over from the redecoration of the church.

The trustees are grateful for the help of members and attendees who use their skills to maintain the site. When required professional workers are employed.

*Pastoral Care*

Part of the vision of the church is to strengthen people's faith and bring them to maturity. Weekly or fortnightly groups meeting in homes, on the church premises and on Zoom enable greater depth of friendships to form and to provide support for individuals as required. There are six such small groups meeting on various days throughout the week. The groups and their leaders are as follows:

Wednesday morning: Men's group led by Richard Butts (elder)

Wednesday morning: Mum's bible study led by Juliet Kilpatrick (elder)

Wednesday evening: online mixed group of all ages led by Ros Morris, wife of Danny Morris (elder)

Thursday evening: Online group led by Thisari Tennakoon (elder and trustee)



## **Report of the trustees (continued) for the year ended 31 December 2022**

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Thursday evening: Men's group led by George Sewell (trustee)  
Friday morning: Ladies group led by Gerrie Attwell (long standing member)

### *Mission and Evangelism*

We have introduced "Living Waters" on Saturday afternoons from 2pm to 5pm. Friends will find a warm place to relax and can choose from tea and coffee with cake and biscuits. Alternatively there is soup and a bread roll. Also on Sunday evenings we show films about the life of Jesus.

Helping those in need is a demonstration of our faith. The trustees allocate 15% of donated income, 12% to the Mission Fund and 3% to the Local Needs Fund. Grants from the Mission Fund for the year are detailed in Note 13.

The Church website [www.whyteleafreechurch.org.uk](http://www.whyteleafreechurch.org.uk) and YouTube have up to date information about the church and its activities. These are updated frequently. Sermons, live worship and event details are published both for members and non-members consulting the site.

### *Ecumenical Relationships*

We maintain our strong links with Caterham Congregational Church, WFC also participates in Caterham Churches Together prayer meetings. These take place every Wednesday morning between 8.30 am and 9.00 am. The venue changes each month, with Richard Butts being WFC's main contact.

## **Financial Review**

Total receipts on unrestricted funds were £51,641 (2021: £51,027) of which £15,020 (2021: £15,651) was Income from investments, mostly from properties, £8,720 (2021: £10,700) being short-term rent from the former pastor's house. In 2021 income on unrestricted funds also included the realisation of the loan made to our former pastor when he purchased 216 Croydon Road. Restricted donations totalling £150 (2021: £1,050) were received and applied to the Mission and Local Needs funds. The former pastor's house was refurbished in 2022 to allow long-term letting, which is now in place.

The financial arrangements for the purchase of 70% of the former pastor's home in 2021 resulted in the Church receiving cash of £25,000. This sum has been transferred from the unrestricted funds to the restricted refurbishment fund.

After Covid, collection income at services steadily improved during the year and Gift Aided Donations, including the gift aid, and Non-Gift Aided Donations largely held up and totalled £28,797 (2021: £24,257) and £5,338 (2021: £10,118), respectively.

Expenditure included administration of £9,824 (2021: £4,403) with the introduction of an administrator, fabric costs of £16,146 (2021: £5,627), the adverse variance relating largely to repairs to drains. As mentioned above transfers to Restricted Funds for Mission and Local Needs totalled £5,465 (2021: £5,276).

Total funds carried forward now total £1,101,809 (2021: £938,818), being Unrestricted £1,069,883 (2021: £907,488), Restricted £31,926 (2021: £31,330) as shown in Note 27.



**Report of the trustees (continued)  
for the year ended 31 December 2022**

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**Structure, Governance and Management**

Strict budgetary control is exercised by the Trustees and the Treasurer and the Income and Expenditure Account (Unrestricted Funds) shown in the Management Accounts brought in a surplus of £11,606 which was only £613 short of budget. The Trustees consider this a very satisfactory result for the year. It would have been better had there not been the necessity of unforeseen drainage repairs.

**Reserves policy**

It is the trustee's policy to maintain a balance on unrestricted funds (if possible), which equates to at least six months' unrestricted payments, equivalent to about £20,017 (2021: £13,000), to cover emergency situations that may arise from time to time. The balance of £44,883 held on unrestricted funds, excluding properties, at the year-end more than matched this target. (In 2020, unrestricted funds stood at £65,427.)

*Governing document:* The governing document was drawn up by solicitors Anthony Collins Solicitors LLP and is dated 30 September 2020. The Charity operated from on 1 January 2021.

*Trustees:* Details of the trustees can be found on Page 3. Trustees are responsible for running the charity as required by legislation from the Charity Commissioners.

Elders have continued to lead the spiritual side of the Church, services, meetings and other events. Four Elders were commissioned on 12 September 2021: Thisari Tennakoon (also trustee), Juliet Kilpatrick (also trustee), Richard Butts (former trustee) and Danny Morris (former trustee) and continue to hold office. The trustees are responsible for making policy, business and administrative decisions.

All trustees and elders are expected to take courses about their roles and also training with regard to safeguarding.

**Organisational Structure**

Originally a Congregational Church many years ago, all members of the church can vote on general matters but the Board of Trustees are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are to be spent

**Independent Examiner**

Details of the Independent Examiner are shown on page 3.

**Approved by the trustees on 10 February 2022 and signed on their behalf by:**

*Anthony G Cross*

**ANTHONY CROSS**

**Trustee**



**Statement of the responsibilities of the trustees  
for the year ended 31 December 2022**

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**STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES**

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

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the charity's incoming resources and application of resources, including income and expenditure for the financial year and of the state of affairs of the charitable company at the end of that period. In preparing those financial statements the trustees should follow best practice and:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgments and estimates that are reasonable and prudent;
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO REGARD TO GUIDANCE FROM THE CHARITY COMMISSION**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to guidance issued by The Charity Commission for England and Wales in pursuance of its public benefit objective.



**Report of the Independent Examiner  
to the trustees of Whyteleafe Free Church**

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I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2022 which are set out on pages 10 to 24.

**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 the Company are not required to be audited this year 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**

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

- 1) accounting records were not kept in respect of the Company 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 applicable requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view 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; 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.

**ISOBEL CURRIE FCA**

Currie Accountancy Ltd  
Top Floor  
13a High Street  
Edenbridge  
Kent  
TN8 5AB

Date: 10th February 2023



Section A

Statement of financial activities  
for the year ended 31 December 2022

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2021 £
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	36,442	150	0	36,592	36,184
Charitable activities	0	0	0	0	202
Interest income	179	0	0	179	0
Investments (properties)	15,020	0	0	15,020	15,651
Gain on long term loan	0	0	0	0	258,064
Other	0	0	0	0	0
<b>Total</b>	<b>51,641</b>	<b>150</b>	<b>0</b>	<b>51,791</b>	<b>310,101</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	5,518	0	0	5,518	5,066
Charitable activities	3,373	5,020	0	8,393	8,825
Gift to former pastor	0	0	0	0	2,225
Support costs	25,676	0	0	25,676	12,249
<b>Total</b>	<b>34,567</b>	<b>5,020</b>	<b>0</b>	<b>39,587</b>	<b>28,365</b>
<b>Net income/expenditure before investment gains/(losses)</b>	<b>17,074</b>	<b>(4,870)</b>	<b>0</b>	<b>12,204</b>	<b>281,736</b>
Net gains/(losses) on investments (Note 17)	150,787	0	0	150,787	(55,170)
<b>Net income/expenditure</b>	<b>167,861</b>	<b>(4,870)</b>	<b>0</b>	<b>162,991</b>	<b>226,566</b>
<b>Extraordinary items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers between funds</b>	<b>(5,466)</b>	<b>5,466</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
<b>Net movement in funds</b>	<b>162,395</b>	<b>596</b>	<b>0</b>	<b>162,991</b>	<b>226,566</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	907,488	31,330	0	938,818	712,252
<b>Total funds carried forward</b>	<b>1,069,883</b>	<b>31,926</b>	<b>0</b>	<b>1,101,809</b>	<b>938,818</b>



Section B  
Balance sheet  
as at 31 December 2022

	Note #	Unrestricted funds £	Restricted income funds £	Capital reserve £	Total this year £	2021 £
<b>Fixed assets</b>						
Intangible assets	15	0	0	0	0	0
Tangible assets	14	290,000	0	0	290,000	290,000
Heritage assets	16	0	0	0	0	0
Investment assets	17	735,000	0	0	735,000	552,061
<b>Total fixed assets</b>		<b>1,025,000</b>	<b>0</b>	<b>0</b>	<b>1,025,000</b>	<b>842,061</b>
<b>Current assets</b>						
Stocks	18	0	0	0	0	0
Debtors	19	12,835	0	0	12,835	6,220
Debtors due after more than one year	19	0	0	0	0	0
Cash at bank	24	37,424	33,926	0	71,350	94,772
<b>Total current assets</b>		<b>50,259</b>	<b>33,926</b>	<b>0</b>	<b>84,185</b>	<b>100,992</b>
<b>Creditors: amounts falling due within one year</b>	20	5,376	2,000	0	7,376	4,235
<b>Net current assets/(liabilities)</b>		<b>44,883</b>	<b>31,926</b>	<b>0</b>	<b>76,809</b>	<b>96,757</b>
<b>Total assets less liabilities</b>		<b>1,069,883</b>	<b>31,926</b>	<b>0</b>	<b>1,101,809</b>	<b>938,818</b>
<b>Creditors: amounts falling due after one year</b>	20	0	0	0	0	0
<b>Provisions for liabilities</b>		0	0	0	0	0
<b>Total net assets or liabilities</b>		<b>1,069,883</b>	<b>31,926</b>	<b>0</b>	<b>1,101,809</b>	<b>938,818</b>
<b>Funds of the Charity</b>						
Endowment funds	27	0	0	0	0	0
Restricted income funds	27	0	31,926	0	31,926	31,330
Unrestricted funds	27	1,069,883	0	0	1,069,883	907,488
<b>Total funds</b>		<b>1,069,883</b>	<b>31,926</b>	<b>0</b>	<b>1,101,809</b>	<b>938,818</b>

Signed on behalf of the trustees

*anthony G Cross*

ANTHONY  
CROSS

Trustee

Approved  
10.2.23



## Section C

### Notes to the financial statements for the year ended 31 December 2022

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#### **Note 1 Basis of preparation**

##### **1.1 Basis of accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

##### **1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### **1.3 Change of accounting policy**

The financial statements present a true and fair view and the accounting policies adopted are those outlined in Note 2.

##### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

##### **1.5 Material prior year errors**

There are no material prior year errors.

#### **Note 2 Accounting policies**

##### **2.1 Reconciliation with previous generally accepted accounting practice**

There are no material prior year errors.



Section C

Notes to the financial statements (continued)  
for the year ended 31 December 2022

---

Note 2 Accounting policies (continued)

2.2 Income

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SOFA) when - the charity becomes entitled to the resources; - It is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FOR 102 SORP.
<b>Grants and donations</b>	Grants and donations are only included in the SOFA when the general income criteria are met (5.10 to 5.12 FRS 102 SORP). There are no performance related grants receivable.
<b>Legacies</b>	Legacies are only included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient funds in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
<b>Government grants</b>	The charity receives no government grants.
<b>Tax reclaims on donations and gifts</b>	Gift aid is receivable in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Contractual income and performance-related grants</b>	This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. There have been no goods donated for distribution to beneficiaries nor any donated goods for resale. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.



**Section C**

**Notes to the financial statements (continued)**

**for the year ended 31 December 2022**

---

**Note 2 Accounting policies (continued)**

**2.2 Income (continued)**

<b>Volunteer help</b>	The value of any voluntary help received is not included in these accounts but is described in the trustees' report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	There are no membership subscriptions.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA.

**2.3 Expenditure and liabilities**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
<b>Grants with performance conditions</b>	No grants are given with performance conditions.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding operation must be recognised.
<b>Redundancy costs</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	Deferred income is shown in note 20.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2022**

---

**Note 2 Accounting policies (continued)**

**2.3 Expenditure (continued)**

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

**2.4 Assets**

**Tangible fixed assets for use by the charity** These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost less depreciation other than land, which is not depreciated. Depreciation is provided over the estimated useful life of the asset so as to write it down to residual value. Residual value is the estimated amount that would currently be obtained from the disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

**Intangible fixed assets** The charity has no intangible fixed assets.

**Heritage assets** The charity has no heritage assets.

**Investments** The charity has investment properties which are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Stocks and work in progress** The charity does not hold any stock or work in progress for sale.

**Debtors** Debtors including trade debtors (including trade debtors and loans receivable) are measured at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Current asset investments** The charity has no current asset investments.

**There are no policies adopted additional to or different from those above.**



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2022**

**Note 3 Analysis of Income**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2021 £
<b>Donations and legacies:</b>					
Donations and gifts	30,167	120	0	30,287	31,129
Gift Aid and legacies	6,275	30	0	6,305	5,055
General grants provided by government/ other charities	0	0	0	0	0
Membership subscriptions and sponsorships which are in substance donations	0	0	0	0	0
Donated goods, facilities and services	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>36,442</b>	<b>150</b>	<b>0</b>	<b>36,592</b>	<b>36,184</b>
<b>Charitable activities:</b>					
	0	0	0	0	0
Other	0	0	0	0	202
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202</b>
<b>Other trading activities:</b>					
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income from investments:</b>					
Interest income	179	0	0	179	1
Dividend income	0	0	0	0	0
Rental and leasing income	15,020	0	0	15,020	15,650
Other	0	0	0	0	0
<b>Total</b>	<b>15,199</b>	<b>0</b>	<b>0</b>	<b>15,199</b>	<b>15,651</b>
<b>Separate material item of income:</b>					
Return on long term loan	0	0	0	0	258,064
See note 28 'Transactions with related parties'	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>258,064</b>
<b>Other income:</b>					
Conversion of endowment funds into income	0	0	0	0	0
Gain on disposal of a tangible fixed asset held for charity's own use	0	0	0	0	0
Gain on disposal of a programme related investment	0	0	0	0	0
Royalties from the exploitation of intellectual property rights	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>51,641</b>	<b>150</b>	<b>0</b>	<b>51,791</b>	<b>310,101</b>



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2022**

**Note 4 Analysis of receipts of government grants**

No government grants are receivable.

**Note 5 Donated goods, facilities and services**

No donated goods, facilities and services were received in the reporting period.

**Note 6 Analysis of expenditure**

The charity does not attempt to fund raise but relies on donations from members of the church, legacies, bank interest and rent from properties including hire charges for its hall.

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	2021 £
<b>Expenditure on raising funds:</b>					
Expenditure on rental properties	5,518	0	0	5,518	5,066
	0	0	0	0	0
<b>Total</b>	<b>5,518</b>	<b>0</b>	<b>0</b>	<b>5,518</b>	<b>5,066</b>
<b>Expenditure on charitable activities:</b>					
Pastor	0	0	0	0	0
Preaching	1,520	0	0	1,520	1,280
Evangelism	0	0	0	0	83
Sunday school and youth work	373	0	0	373	107
Consultancy fee	(25)	0	0	(25)	825
Other pastoral expenses	505	0	0	505	225
Grants	1,000	4,520	0	5,520	5,315
Donations	0	500	0	500	990
<b>Total</b>	<b>3,373</b>	<b>5,020</b>	<b>0</b>	<b>8,393</b>	<b>8,825</b>
<b>Separate material items of expense</b>					
Gift to former pastor	0	0	0	0	2,225
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,225</b>
<b>Support costs</b>					
Administration	9,823	0	0	9,823	6,796
Fabric	15,853	0	0	15,853	5,453
Other	0	0	0	0	0
<b>Total</b>	<b>25,676</b>	<b>0</b>	<b>0</b>	<b>25,676</b>	<b>12,249</b>
<b>TOTAL EXPENDITURE</b>	<b>34,567</b>	<b>5,020</b>	<b>0</b>	<b>39,587</b>	<b>28,365</b>

**Section C****Notes to the financial statements (continued)  
for the year ended 31 December 2021****Note 7 Extraordinary items**

During 2021, £25,000 was transferred into the Refurbishment Fund on the acquisition of 216 Croydon Road

**Note 8 Funds received as agent**

No such funds were received.

**Note 9 Support costs**

The charity only has one activity so there is no requirement to apportion support costs.

**Note 10 Details of certain items of expenditure****10.1 Governance costs included in support costs**

	<b>£</b>	<b>2021</b> <b>£</b>
Independent examiner's fees	600	565
Costs for conversion to CIO paid from designated fund	0	2,396
Consultancy fee included in pastoral expenses	(25)	825
Total governance costs	<u>575</u>	<u>3,786</u>
Assurance services other than independent examination	<u>0</u>	<u>0</u>
Tax advisory fees	<u>0</u>	<u>0</u>
Other fees paid to the independent examiner	<u>370</u>	<u>0</u>

**Note 11 Paid employees**

There were no paid employees during the year.

**Note 12 Pension schemes**

There were no amounts paid to any defined pension or benefit schemes during the year.

**Note 13 Grantmaking**

		<b>£</b>	<b>2021</b> <b>£</b>
Grants from the Mission Fund made during the year:			
Agape Ministries	Support costs	1,020	1,020
International Needs	Support costs	1,500	1,500
International Needs	Work in Egypt	400	539
W J Page: Mission in Malawi	Support costs	0	100
Mission Aviation Fellowship	Work in Australia	400	539
Release International	Support for Imtiaz	400	539
Jainager Trust	Gorakphur Nurseries	400	539
Albert Oluwaseyi	Work In Nigeria	400	539
		<u>4,520</u>	<u>5,315</u>
Grants from the General Fund made during the year:			
International Needs	Work in Sri Lanka	<u>1,000</u>	<u>0</u>



**Section C**

**Notes to the financial statements (continued)**

**for the year ended 31 December 2022**

**Note 14 Tangible Fixed Assets**

	Freehold land and buildings £	Other land and buildings £	Plant, Machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>14.1 Cost or valuation</b>					
At beginning of the year	290,000	0	0	0	290,000
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>
<b>14.2 Depreciation and impairments</b>					
At beginning of the year	0	0	0	0	0
Disposals	0	0	0	0	0
Depreciation	0	0	0	0	0
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>14.3 Net book value</b>					
<i>Net book value at the beginning of the year</i>	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>
Net book value at the end of the year	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>

**14.4 Impairment**

There has been no impairment during the year.

**14.5 Revaluation**

All freehold properties were brought in from Whyteleafe United Free Church on 11th January 2021. Cost is taken to be the value assigned to the assets on that transfer. Properties held purely for rental income are shown as Investment Assets (note 17).

**14.6 Other disclosures**

There are none.



**Section C**

**Notes to the statements (continued)  
for the year ended 31 December 2022**

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**Note 15 Intangible assets**

The charity holds no intangible assets.

**Note 16 Heritage assets**

The charity holds no heritage assets.

**Note 17 Investment assets - rental properties**

	This year	2021
	£	£
<b>At valuation</b>		
At beginning of the year	552,061	290,000
Additions at cost	32,152	317,231
Disposals	0	0
Revaluation	150,787	(55,170)
At end of the year	<u>735,000</u>	<u>552,061</u>

There are two properties held for rental one of which is wholly owned. The property purchased in 2021 is 70% owned and was purchased from the pastor on his retirement (see related parties transactions note).

**Note 18 Stocks**

The charity holds no material stocks or donated goods for distribution or resale.

**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

	This year	2021
	£	£
Gift aid	11,158	4,853
Prepayments and accrued income	1,677	867
Other debtors	0	500
	<u>12,835</u>	<u>6,220</u>

**19.2 Debtors recoverable in more than 1 year**

There are no debtors recoverable in more than 1 year.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2022**

**Note 20 Creditors and accruals**

20.1 Analysis of creditors	Amounts due within one year		Amounts falling due after more than one year	
	This year	2021	This year	2021
	£	£	£	£
Accruals for grants payable	2,000	2,695	0	0
Bank loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Payments received on account for contracts or performance-related grants	0	0	0	0
Accruals and deferred income	5,376	1,540	0	0
Taxation and social security	0	0	0	0
Other creditors	0	0	0	0
	<b>7,376</b>	<b>4,235</b>	<b>0</b>	<b>0</b>

**20.2 Deferred income (included above)**

This year	2021
A deposit of £342 is held in respect of hall hire starting in a future year.	A deposit of £300 is held in respect of hall hire starting in a future year.

Deferred income account	This year	2021
	£	£
Balance at start of reporting period	300	0
Amounts added in current period	342	300
Amounts released to income from previous periods	(300)	0
Balance at the end of the reporting period	<b>342</b>	<b>300</b>

**Note 21 Provisions for liabilities and charges**

There are no recognised provisions and funding commitments that have been made.



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2022**

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**Note 22 Other disclosures for debtors, creditors or other basic financial instruments**

There are none.

**Note 23 Contingent liabilities and contingent assets**

There are none.

**Note 24 Cash at bank and in hand**

	This year	2021
	£	£
Short term cash investments (less than 3 months maturity date)	0	0
Short term deposits	28,643	0
Cash in bank and in hand	42,707	94,772
Other	0	0
<b>Total</b>	<b>71,350</b>	<b>94,772</b>

**Note 25 Fair value of assets and liabilities**

**This year:**

All assets and liabilities are shown as fair value. The two investment properties are held at a professional valuation and the property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust. Enhancements took place in 2022.

Thereafter it is intended that each property will professionally valued every few years (maximum every 5 years). The trustees agree that all assets, including net current assets, are stated at a fair value and will not diminish when professionally valued.

**Last year:**

All assets and liabilities are shown as fair value. The two investment properties are held at trustees' valuation and the property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust.

**Note 26 Events after the end of the reporting period**

No events have occurred since the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting year.



Section C

Notes to the financial statements (continued)  
for the year ended 31 December 2022

Note 27 Charity Funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Fund Name	Type	Purpose and Restrictions	Fund Balances brought forward			Investment gains/(losses)	Transfers	Fund Balances carried forward
			£	£	£			
General	UR	SOFA	905,317	51,641	(34,567)	150,787	(3,295)	1,069,883
Governance	D	CIO	2,171	0	0	0	(2,171)	0
Bible	R	New Bibles	89	0	0	0	0	89
Mission	R	Missions	1	150	(4,520)	0	4,373	4
Local Needs	R	Local Needs	2,597	0	(500)	0	1,093	3,190
Refurbishment	R	Hall	28,643	0	0	0	0	28,643
			<b>938,818</b>	<b>51,791</b>	<b>(39,587)</b>	<b>150,787</b>	<b>0</b>	<b>1,101,809</b>

UR = Unrestricted; R = Restricted; D = Designated (unrestricted)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund Name	Type	Purpose and Restrictions	Fund Balances brought forward			Investment gains/(losses)	Transfers	Fund Balances carried forward
			£	£	£			
General	UR	SOFA	701,337	309,091	(19,665)	(55,170)	(30,276)	905,317
Governance	D	CIO	4,566	0	(2,395)	0	0	2,171
Bible	R	New Bibles	89	0	0	0	0	89
Mission	R	Missions	245	850	(5,315)	0	4,221	1
Local Needs	R	Local Needs	2,372	160	(990)	0	1,055	2,597
Refurbishment	R	Hall	3,643	0	0	0	25,000	28,643
			<b>712,252</b>	<b>310,101</b>	<b>(28,365)</b>	<b>(55,170)</b>	<b>0</b>	<b>938,818</b>

UR = Unrestricted; R = Restricted; D = Designated (unrestricted)

27.3 Transfers between funds

This year

Between unrestricted and restricted funds:

Mission Fund £4,373 being 12% of donated income, approved by the trustees

Local Needs Fund £1,093 being 3% of donated income, approved by the trustees

Last year

Mission Fund £4,221 being 12% of donated income, approved by the trustees

Local Needs Fund £1,055 being 3% of donated income, approved by the trustees

Refurbishment £25,000 being part of the proceeds of the realisation of the long term loan crystallising on the disposal of the former pastor's property, as designated by the trustees

27.4 Designated funds

This year

The CIO has now been fully set up and the trustees have authorised the transfer of the Governance Fund of £2,171 back to the General Fund.

Last year

Governance fund £2,171 for set up of CIO, approved by the trustees.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2022**

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**Note 28 Transactions with trustees and related parties**

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees were paid any remuneration or received any other benefits from an employment with their charity.

**Last year**

None of the trustees were paid any remuneration or received any other benefits from an employment with their charity.

**28.2 Trustees' expenses**

**This year**

No trustee expenses have been incurred.

**Last year**

No trustee expenses have been incurred.

**28.3 Transactions with related parties**

**This year**

There have been no related party transactions other than the transaction noted above in transactions with trustees.

**Last year**

During the year the Church purchased 70% of a property belonging to two former trustees of the predecessor trust, United Free Church, Whyteleafe, at an independent valuation. The predecessor trust had given an interest free loan to the two former trustees which was secured on the property and was repayable in the amount of 76.05% of the sale proceeds should the property be sold. The Church paid the former pastor's legal fees of £1,014 and paid an additional £2,225 to complete the sale.

**Note 29 Additional disclosures**

There are no other significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

**WHYTELEAFE FREE CHURCH**

England & Wales - Charity number 1188003

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# Accounts

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# **WHYTELEAFE FREE CHURCH**

**(A Charitable Incorporated Organisation)**

**Financial Statements**

**and**

**Report of the Trustees**

**(both independently examined)**

**for the year ended 31 December 2021**



**Index to the Financial Statements  
for the year ended 31 December 2021**

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## Charity information for the year ended 31 December 2021

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Whyteleafe Free Church is a Charitable Incorporated Organisation (CIO) and a registered charity governed by its Constitution dated 19 September 2019. The CIO was registered on 17 February 2020 and commenced operations on 1 January 2021. It succeeds United Free Church, Whyteleafe, Surrey (Funds held in connection therewith) (Charity Number 234218). For disclosure purposes this succession is treated as a reconstruction of the two charities under the Charities SORP (FRS 102) using the principles of merger accounting.

<b>Charity name:</b>	Whyteleafe Free Church	
<b>Other operating names:</b>	No other names	
<b>Charity registration number:</b>	1188003	
<b>Registered office:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH	
<b>Operations address:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH	
<b>Trustees who held office during the year:</b>	Anthony Cross Richard Butts Juliet Kilpatrick Daniel Morris George Sewell Thisari Tennakoon Lorna Webb	- Chair - Resigned 21 November 2021  - Resigned 10 January 2022 - Appointed 21 November 2021  - Appointed 2 May 2021
<b>Chair:</b>	Anthony Cross	
<b>Treasurer:</b>	Paul Baker FCA (Retired)	
<b>Independent Examiner:</b>	Isobel Currie FCA Currie Accountancy Ltd Top Floor 13a High Street Edenbridge Kent TN8 5AB	
<b>Bankers:</b>	Lloyds Bank PLC Butler Place Branch Chelmsford Legg Street OSC 1 Legg Street Chelmsford Essex CM1 1JS	



## **Report of the trustees for the year ended 31 December 2021**

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The trustees of Whyteleafe Free Church present their report together with the financial statements for the year ended 31 December 2021.

Whyteleafe Free Church (WFC) commenced operations as a Charitable Incorporated Organisation (CIO) on 1 January 2021. The CIO has taken over all the liabilities and reserves of United Free Church (WUFC), Whyteleafe, Surrey (Funds held in connection therewith), Registered Charity 234218. The CIO is a legal entity and can enter into contracts in its own right. It holds property in its own name and as a separate legal entity, the members and trustees will normally be protected from becoming personally liable for any liabilities incurred by the CIO.

The trustees confirm that the report and financial statements of the CIO comply with the current statutory requirements, the charity's governing document and the provisions of Charities SORP (FRS102) – 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. For the purposes of FRS102 the reconstruction is treated as a Merger under S27.13 of FRS102. The Legal and Administration on page 3 forms part of this report.

### **Objectives and Activities**

The formal object of the CIO is the advancement of the Christian Faith for the public benefit. We are a friendly multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus with our community, in word or deed, as we have opportunity. This flows out of our vision statement to be like Jesus, outworking His Commission in small-group discipleship. Our website contains information, news, weekly bulletins and a calendar of events.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The services and pastoral meetings organised by the Church are disclosed below.

### **Achievements and Performance**

#### *Worship and Prayer*

The pandemic has had a major impact on many churches around the country and Whyteleafe Free Church has been no exception. After using online resources for many months, the return to face to face services on Sundays and other groups during the week has been challenging. It has time for all to return with confidence. Weekly services for all ages, with creche, children's and youth work to provide age related teaching and activities have been established, with a You Tube live link for those wishing to join online. Rotas covering preaching, leading, technical support have enabled these services to be successful. The church has seen new people, adults, young people and children, come in and some of them stay.

Prayer times held in person and on Zoom, informally and formally, are a vital part of our life together. There is a weekly church prayer meeting but much more is done informally. We held a two week intense season of prayer with nightly meetings during the week in November/December to seek god. We have a wide reach in our links with several mission partners working in other countries, supporting them in prayer and connecting with them via Zoom, emails and occasional visits. This broadens the outlook of the church and provides opportunities for giving financially.



## **Report of the trustees (continued) for the year ended 31 December 2021**

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Our church is wonderfully multicultural, and embracing other cultures and finding out about them is always important. Occasional extra activities, such as meals together, either in the Church Hall or in Whyteleafe Recreation Ground, International Food Evenings, walks together or Games or table tennis evenings have been enjoyable events. It was a relief to do this more once lockdown was over.

Because part of the vision of the church has been to reach out to the local community and get them into the building, we have been pleased to let out the Hall to a local Guide/Brownie/Rainbow group regularly, and irregularly to outside WFC groups or as a party venue by arrangement with the Trustees.

Our vision as we go forward into 2022 and beyond is to see growth and maturity in people's walks of faith, people taking responsibility according to their gifting within the church, impacting the local community and beyond as we have ability, more home groups and more young people being reached.

### *Fabric of Church and Hall*

The Church has been redecorated in recent years following an appeal from members and is looking very smart with a state-of-the-art sound and vision system together with a large wall-mounted screen. The continuing project will be the redecoration of the Church Hall and its roof, partly funded by sums left over from the appeal. Work is also constantly being undertaken on the driveway which is very narrow and tends to get overgrown.

### *Pastoral Care*

Part of the vision of the church is to strengthen people's faith and bring them to maturity. Weekly or fortnightly groups meeting in homes, on the church premises and on Zoom enable greater depth of friendships to form and provide support for individuals as required. Troubled times need to be faced together and the network of friendships formed has been vital. There are seven such small groups meeting on various days throughout the week. The groups and their leaders are as follows:

Wednesday morning: Men's group led by Richard Butts (elder)  
Wednesday morning: Mum's Bible Study led by Juliet Kilpatrick (elder and trustee)  
Wednesday evening: group led by Richard Butts (elder)  
Wednesday evening: online group led by Ros Morris, wife of Danny Morris (elder)  
Thursday evening: Ladies online group led by Thisari Tennakoon (elder and trustee)  
Thursday evening: Men led by George Sewell (trustee)  
Friday morning Ladies led by Lorna Webb (trustee)

### *Mission and Evangelism*

Helping those in need is a demonstration of our faith. The trustees allocate 15% of donated income, 12% to the Mission Fund and 3% to the Local Needs Fund. Grants from the Mission Fund for the year are detailed in Note 13.

The Church's website [www.whyteleafechurch.org.uk](http://www.whyteleafechurch.org.uk) and YouTube have up to date information about the church and its activities. These are updated weekly. Sermons, live worship and event details are published both for members and non-members consulting the site.



## **Report of the trustees (continued) for the year ended 31 December 2021**

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### *Ecumenical Relationships*

In setting up the CIO the Church is indebted to Caterham Community Church and in particular to their Minister David Chadwick for help and advice in setting up the CIO. A strong relationship with this church continues. The church is affiliated to Evangelical Allowance.

### **Financial Review**

Under FRS102 the comparative figures shown in these accounts are of WUFC as previously produced. It should be noted that no tangible fixed assets were held by the previous charity, these being held in a separate trust.

Total receipts on unrestricted funds were £51,027 (2020: £36,293) of which £15,651 (2020: £Nil) was Income from investments, mostly from properties, £10,700 (2020: £Nil) being short-term rent from the former pastor's house. Income on unrestricted funds also included the realisation of the the loan made to our former pastor when he purchased 216 Croydon Road. Restricted donations totalling £1,010 (2020: £1,050) were received and applied to the Mission and Local Needs funds. The former pastor's house is being refurbished in 2022 to allow long-term letting.

The financial arrangements for the purchase of 70% of the former pastor's home resulted in the Church receiving cash of £25,000. This sum has been transferred from the unrestricted funds to the restricted refurbishment fund.

Although collections at services was low because of Covid restrictions in place for much of the year, both Gift Aided Donations, including the gift aid, and Non-Gift Aided Donations exceeded budget and totalled £24,257 (2020: £23,090) and £10,118 (2020: £11,898), respectively.

Expenditure included administration of £4,403 (2020: £3,588), fabric costs of £5,627 (2020: £5,779) and £7,278 spent (2020: £1,237) on the former pastor's house (including legal costs). The legal costs relate to the purchase of the property and have been included in the capital cost. As mentioned above transfers to Restricted Funds for Mission and Local Needs totalled £5,276 (2020: £5,551).

Total funds carried forward now total £938,818 (2020: £712,252), being Unrestricted £907,488 (2020: £705,903), Restricted £31,330 (2020: £6,349) as shown in Note 27.

Strict budgetary control is exercised by the Trustees and the Treasurer and the Income and Expenditure Account (Unrestricted Funds) shown in the Management Accounts brought in a surplus of £25,960 which was only £727 short of budget (2.7%). The Trustees consider this a very satisfactory result in a year partly devastated by Covid restrictions. *(In 2020, the surplus was £1,109 against a breakeven budget.)*

### **Reserves policy**

It is the trustee's policy to maintain a balance on unrestricted funds (if possible), which equates to at least six months' unrestricted payments, equivalent to about £13,000 (2020: £21,000), to cover emergency situations that may arise from time to time. The balance of £65,427 held on unrestricted funds, excluding properties, at the year end more than matched this target. *(In 2020, unrestricted funds stood at £16,362.)*



**Report of the trustees (continued)  
for the year ended 31 December 2021**

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**Structure, Governance and Management**

*Governing document:* The governing document was drawn up by solicitors Anthony Collins Solicitors LLP and is dated 30 September 2020. The Charity operated from on 1 January 2021.

*Trustees:* Details of the trustees can be found on Page 3. Trustees are responsible for running the charity as required by legislation from the Charity Commissioners.

For the first time Elders have been appointed to lead the spiritual side of the Church, services, meetings and other events. Four Elders were commissioned on 12 September 2021: Thisari Tennakoon (also trustee), Juliet Kilpatrick (also trustee), Richard Butts (former trustee) and Danny Morris (former trustee). The trustees are responsible for making decisions

All trustees and elders are expected to take courses about their roles and also training with regard to safeguarding.

**Organisational Structure**

Originally a Congregational Church many years ago, all members of the church can vote on general matters but the Board of Trustees are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are to be spent

**Independent Examiner**

Details of the Independent Examiner are shown on page 3.

Approved by the trustees on 29 October 2022 and signed on their behalf by:

..... **ANTHONY CROSS** **Trustee**



**Statement of the responsibilities of the trustees  
for the year ended 31 December 2021**

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**STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES**

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

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgments and estimates that are reasonable and prudent;
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO REGARD TO GUIDANCE FROM THE CHARITY COMMISSION**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to guidance issued by The Charity Commission for England and Wales in pursuance of its public benefit objective.



**Report of the Independent Examiner  
to the trustees of Whyteleafe Free Church**

---

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2021 which are set out on pages 10 to 24.

**Responsibilities and basis of report**

As the trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the financial statements are not required by charity law to be audited and that an independent examination is required.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent Examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow of the Institute of Chartered Accountants in England and Wales, 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, with respect to the Trust, were not kept as required by section 130 of the 2011 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; 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**ISOBEL CURRIE FCA**

Currie Accountancy Ltd

Top Floor

13a High Street

Edenbridge

Kent

TN8 5AB

Date 29 October 2022



**Section A**  
**Statement of financial activities**  
**for the year ended 31 December 2021**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Combined 2020 £
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	35,174	1,010	0	36,184	37,004
Charitable activities	202	0	0	202	0
Other trading activities	0	0	0	0	0
Investments (properties)	15,651	0	0	15,651	4,250
Gain on long term loan	258,064	0	0	258,064	0
Other	0	0	0	0	8
<b>Total</b>	<b>309,091</b>	<b>1,010</b>	<b>0</b>	<b>310,101</b>	<b>41,262</b>
<b>Resources expended (Note 6)</b>					
<b>Expenditure on:</b>					
Raising funds	4,892	0	0	4,892	1,246
Charitable activities	2,520	6,305	0	8,825	25,235
Gift to former pastor	2,225	0	0	2,225	0
Support costs	12,423	0	0	12,423	8,122
<b>Total</b>	<b>22,060</b>	<b>6,305</b>	<b>0</b>	<b>28,365</b>	<b>34,603</b>
<b>Net income/expenditure before investment gains/(losses)</b>	<b>287,031</b>	<b>-5,295</b>	<b>0</b>	<b>281,736</b>	<b>6,659</b>
Net gains/(losses) on investments (Note 17)	-55,170	0	0	-55,170	0
<b>Net income/expenditure</b>	<b>231,861</b>	<b>-5,295</b>	<b>0</b>	<b>226,566</b>	<b>6,659</b>
<b>Extraordinary items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers between funds</b>	<b>-30,276</b>	<b>30,276</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>					
Gains/(losses) on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
<b>Net movement in funds</b>	<b>201,585</b>	<b>24,981</b>	<b>0</b>	<b>226,566</b>	<b>6,659</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	705,903	6,349	0	712,252	705,593
<b>Total funds carried forward</b>	<b>907,488</b>	<b>31,330</b>	<b>0</b>	<b>938,818</b>	<b>712,252</b>



**Section B**

**Balance sheet**

**as at 31 December 2021**

	Note #	Unrestricted funds £	Restricted income funds £	Capital reserve £	Total this year £	Combined 2020 £
<b>Fixed assets</b>						
Intangible assets	15	0	0	0	0	0
Tangible assets	14	290,000	0	0	290,000	290,000
Heritage assets	16	0	0	0	0	0
Investment assets	17	552,061	0	0	552,061	290,000
<b>Total fixed assets</b>		<b>842,061</b>	<b>0</b>	<b>0</b>	<b>842,061</b>	<b>580,000</b>
<b>Current assets</b>						
Stocks	18	0	0	0	0	0
Debtors	19	6,220	0	0	6,220	28,926
Debtors due after more than one year	19	0	0	0	0	84,161
Cash at bank	24	60,747	34,025	0	94,772	20,104
<b>Total current assets</b>		<b>66,967</b>	<b>34,025</b>	<b>0</b>	<b>100,992</b>	<b>133,191</b>
<b>Creditors: amounts falling due within one year</b>	20	1,540	2,695	0	4,235	939
<b>Net current assets/(liabilities)</b>		<b>65,427</b>	<b>31,330</b>	<b>0</b>	<b>96,757</b>	<b>132,252</b>
<b>Total assets less liabilities</b>		<b>907,488</b>	<b>31,330</b>	<b>0</b>	<b>938,818</b>	<b>712,252</b>
<b>Creditors: amounts falling due after one year</b>	20	0	0	0	0	0
<b>Provisions for liabilities</b>		0	0	0	0	0
<b>Total net assets or liabilities</b>		<b>907,488</b>	<b>31,330</b>	<b>0</b>	<b>938,818</b>	<b>712,252</b>
<b>Funds of the Charity</b>						
Endowment funds	27	0	0	0	0	0
Restricted income funds	27	0	31,330	0	31,330	6,349
Unrestricted funds	27	907,488	0	0	907,488	705,903
Capital (revaluation) reserve		0	0	0	0	0
<b>Total funds</b>		<b>907,488</b>	<b>31,330</b>	<b>0</b>	<b>938,818</b>	<b>712,252</b>
<b>Signed on behalf of the trustees</b>				<b>ANTHONY CROSS</b>	Trustee	<b>Approved 29.10.22</b>



## Section C

### Notes to the financial statements for the year ended 31 December 2021

---

#### **Note 1 Basis of preparation**

##### **1.1 Basis of accounting**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

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

##### **1.2 Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### **1.3 Change of accounting policy**

The financial statements present a true and fair view and the accounting policies adopted are those outlined in Note 2.

##### **1.4 Changes to accounting estimates**

This being the first year of operation, no changes to accounting estimates have occurred in the reporting period.

##### **1.5 Material prior year errors**

This being the first year of operation, there are no material prior year errors.

#### **Note 2 Accounting policies**

##### **2.1 Reconciliation with previous generally accepted accounting practice**

This being the first year of operation, there are no material prior year errors.



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2021**

---

**Note 2 Accounting policies (continued)**

**2.2 Income**

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SOFA) when - the charity becomes entitled to the resources; - It is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FOR 102 SORP.
<b>Grants and donations</b>	Grants and donations are only included in the SOFA when the general income criteria are met (5.10 to 5.12 FRS 102 SORP). There are no performance related grants receivable.
<b>Legacies</b>	Legacies are only included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient funds in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
<b>Government grants</b>	The charity receives no government grants.
<b>Tax reclaims on donations and gifts</b>	Gift aid is receivable in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
<b>Contractual income and performance-related grants</b>	This is only included in the SOFA once the charity has provided the related goods or services or met the performance related conditions.
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. There have been no goods donated for distribution to beneficiaries nor any donated goods for resale. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2021**

---

**Note 2 Accounting policies (continued)**

**2.2 Income (continued)**

<b>Volunteer help</b>	The value of any voluntary help received is not included in these accounts but is described in the trustees' report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	There are no membership subscriptions.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SOFA.

**2.3 Expenditure and liabilities**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
<b>Grants with performance conditions</b>	No grants are given with performance conditions.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding operation must be recognised.
<b>Redundancy costs</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	Deferred income is shown in note 20.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

---

**Note 2 Accounting policies (continued)**

**2.3 Expenditure (continued)**

<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

**2.4 Assets**

<b>Tangible fixed assets for use by the charity</b>	These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost less depreciation other than land, which is not depreciated. Depreciation is provided over the estimated useful life of the asset so as to write it down to residual value. Residual value is the estimated amount that would currently be obtained from the disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.
<b>Intangible fixed assets</b>	The charity has no intangible fixed assets.
<b>Heritage assets</b>	The charity has no heritage assets,
<b>Investments</b>	The charity has investment properties which are shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.
<b>Stocks and work in progress</b>	The charity does not hold any stock or work in progress for sale.
<b>Debtors</b>	Debtors including trade debtors (including trade debtors and loans receivable) are measured at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.
<b>Current asset investments</b>	The charity has no current asset investments.

**There are no policies adopted additional to or different from those above.**



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

**Note 3 Analysis of Income**

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Combined 2020 £
<b>Donations and legacies:</b>					
Donations and gifts	30,321	808	0	31,129	31,706
Gift Aid and legacies	4,853	202	0	5,055	5,298
General grants provided by government/ other charities	0	0	0	0	0
Membership subscriptions and sponsorships which are in substance donations	0	0	0	0	0
Donated goods, facilities and services	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>35,174</b>	<b>1,010</b>	<b>0</b>	<b>36,184</b>	<b>37,004</b>
<b>Charitable activities:</b>					
	0	0	0	0	0
Other	202	0	0	202	8
<b>Total</b>	<b>202</b>	<b>0</b>	<b>0</b>	<b>202</b>	<b>8</b>
<b>Other trading activities:</b>					
	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income from investments:</b>					
Interest income	1	0	0	1	0
Dividend income	0	0	0	0	0
Rental and leasing income	15,650	0	0	15,650	4,250
Other	0	0	0	0	0
<b>Total</b>	<b>15,651</b>	<b>0</b>	<b>0</b>	<b>15,651</b>	<b>4,250</b>
<b>Separate material item of income:</b>					
Return on long term loan	258,064	0	0	258,064	0
See note 28 'Transactions with related parties'	0	0	0	0	0
<b>Total</b>	<b>258,064</b>	<b>0</b>	<b>0</b>	<b>258,064</b>	<b>0</b>
<b>Other income:</b>					
Conversion of endowment funds into income	0	0	0	0	0
Gain on disposal of a tangible fixed asset held for charity's own use	0	0	0	0	0
Gain on disposal of a programme related investment	0	0	0	0	0
Royalties from the exploitation of intellectual property rights	0	0	0	0	0
Other	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>309,091</b>	<b>1,010</b>	<b>0</b>	<b>310,101</b>	<b>41,262</b>



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

**Note 4 Analysis of receipts of government grants**

No government grants are receivable.

**Note 5 Donated goods, facilities and services**

No donated goods, facilities and services were received in the reporting period

**Note 6 Analysis of expenditure**

The charity does not attempt to fund raise but relies on donations from members of the church, legacies, bank interest and rent from properties including hire charges for its hall.

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Combined 2020 £
<b>Expenditure on raising funds:</b>					
Expenditure on rental properties	4,892	0	0	4,892	1,246
	0	0	0	0	0
<b>Total</b>	<b>4,892</b>	<b>0</b>	<b>0</b>	<b>4,892</b>	<b>1,246</b>
<b>Expenditure on charitable activities:</b>					
Pastor	0	0	0	0	24,358
Preaching	1,280	0	0	1,280	480
Evangelism	83	0	0	83	131
Sunday school and youth work	107	0	0	107	166
Consultancy fee	825	0	0	825	0
Other pastoral expenses	225	0	0	225	100
Grants	0	5,315	0	5,315	0
Donations	0	990	0	990	0
<b>Total</b>	<b>2,520</b>	<b>6,305</b>	<b>0</b>	<b>8,825</b>	<b>25,235</b>
<b>Separate material items of expense</b>					
Gift to former pastor	2,225	0	0	2,225	0
	0	0	0	0	0
<b>Total</b>	<b>2,225</b>	<b>0</b>	<b>0</b>	<b>2,225</b>	<b>0</b>
<b>Support costs</b>					
Administration	6,796	0	0	6,796	3,588
Fabric	5,627	0	0	5,627	4,534
Other	0	0	0	0	0
<b>Total</b>	<b>12,423</b>	<b>0</b>	<b>0</b>	<b>12,423</b>	<b>8,122</b>
<b>TOTAL EXPENDITURE</b>	<b>22,060</b>	<b>6,305</b>	<b>0</b>	<b>28,365</b>	<b>34,603</b>



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

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**Note 7 Extraordinary items**

£25,000 was transferred into the Refurbishment Fund on the acquisition of 216 Croydon Road.

**Note 8 Funds received as agent**

No such funds were received.

**Note 9 Support costs**

The charity only has one activity so there is no requirement to apportion support costs.

**Note 10 Details of certain items of expenditure**

**10.1 Governance costs included in support costs**

	£
Independent examiner's fees	565
Costs for conversion to CIO paid from designated fund	2,396
Consultancy fee included in pastoral expenses	825
Total governance costs	<u>3,786</u>
Assurance services other than independent examination	<u>0</u>
Tax advisory fees	<u>0</u>
Other fees paid to the independent examiner	<u>0</u>

**Note 11 Paid employees**

There were no paid employees during the year.

**Note 12 Pension schemes**

There were no amounts paid to any defined pension or benefit schemes during the year.

**Note 13 Grantmaking**

		£
Grants from the Mission Fund made during the year:		
International Needs	Support costs	1,500
International Needs	Work in Egypt	539
Agape Ministries	Support costs	1,020
W J Page: Mission in Malawi	Support costs	100
Mission Aviation Fellowship	Work in Australia	539
Release International	Support for Imtiaz	539
Jainager Trust	Gorakphur Nurseries	539
Albert Oluwaseyi	Work In Nigeria	539
		<u>5,315</u>



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2021**

**Note 14 Tangible Fixed Assets**

	Freehold land and buildings £	Other land and buildings £	Plant, Machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>14.1 Cost or valuation</b>					
At beginning of the year	290,000	0	0	0	290,000
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>

**14.2 Depreciation and impairments**

At beginning of the year	0	0	0	0	0
Disposals	0	0	0	0	0
Depreciation	0	0	0	0	0
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of the year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**14.3 Net book value**

<i>Net book value at the beginning of the year</i>	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>
Net book value at the end of the year	<u>290,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,000</u>

**14.4 Impairment**

There has been no impairment during the year.

**14.5 Revaluation**

All freehold properties were brought in from Whyteleafe United Free Church on 11th January 2021. Cost is taken to be the value assigned to the assets on that transfer. Properties held purely for rental income are shown as Investment Assets (note 17).

**14.6 Other disclosures**

There are none.



**Section C**

**Notes to the statements (continued)  
for the year ended 31 December 2021**

**Note 15 Intangible assets**

The charity holds no intangible assets.

**Note 16 Heritage assets**

The charity holds no heritage assets.

**Note 17 Investment assets - rental properties**

	<b>This year</b>	<b>Combined 2020</b>
	£	£
<b>At valuation</b>		
At beginning of the year	290,000	290,000
Additions at cost	317,231	0
Disposals	0	0
Revaluation	-55,170	0
At end of the year	<b>552,061</b>	<b>290,000</b>

There are two properties held for rental one of which is wholly owned. The property purchased in the year is 70% owned and was purchased from the pastor on his retirement (see related parties transactions note).

**Note 18 Stocks**

The charity holds no material stocks or donated goods for distribution or resale.

**Note 19 Debtors and prepayments**

	<b>This year</b>	<b>Combined 2020</b>
	£	£
<b>19.1 Analysis of debtors</b>		
Gift aid	4,853	27,512
Prepayments and accrued income	867	714
Other debtors	500	700
	<b>6,220</b>	<b>28,926</b>
<b>19.2 Debtors recoverable in more than 1 year</b>		
Mortgage	0	84,161

This loan was secured on the former pastor's house. It was interest free and was repayable when the property was sold at an amount equal to 76.05% of the disposal proceeds. The property was sold to the Church at an independent valuation during 2021 (see related party transactions note).



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2021**

**Note 20 Creditors and accruals**

20.1 Analysis of creditors	Amounts due within one year		Amounts falling due after more than one year	
	This year	Combined	This year	Combined
		2020		2020
	£	£	£	£
Accruals for grants payable	2,695	0	0	0
Bank loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Payments received on account for contracts or performance-related grants	0	0	0	0
Accruals and deferred income	1,540	939	0	0
Taxation and social security	0	0	0	0
Other creditors	0	0	0	0
	<b>4,235</b>	<b>939</b>	<b>0</b>	<b>0</b>

**20.2 Deferred income (included above)**

This year	Combined 2020
A deposit of £300 is held in respect of hall hire starting in a future year.	None

Deferred income account	This year	Combined 2020
	£	£
Balance at start of reporting period	0	0
Amounts added in current period	300	0
Amounts released to income from previous periods	0	0
Balance at the end of the reporting period	<b>300</b>	<b>0</b>

**Note 21 Provisions for liabilities and charges**

There are no recognised provisions and funding commitments that have been made.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

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**Note 22 Other disclosures for debtors, creditors or other basic financial instruments**

There are none.

**Note 23 Contingent liabilities and contingent assets**

There are none.

<b>Note 24 Cash at bank and in hand</b>	<b>This year</b>	<b>Combined</b>
	<b>£</b>	<b>2020</b>
		<b>£</b>
Short term cash investments (less than 3 months maturity date)	0	0
Short term deposits	0	0
Cash in bank and in hand	94,772	20,104
Other	0	0
<b>Total</b>	<b>94,772</b>	<b>20,104</b>

**Note 25 Fair value of assets and liabilities**

**This year:**

All assets and liabilities are shown as fair value. The two investment properties are held at trustees' valuation and the property held for the charity's own use is included at the value assigned to it on transfer from the predecessor trust. Enhancements are scheduled for 2022.

Thereafter it is intended that each property will professionally valued every few years (maximum every 5 years). The trustees agree that all assets, including net current assets, are stated at a fair value and will not diminish when professionally valued.

**Last year:**

Properties held by the predecessor trusts are included at the value assigned to them on transfer to the CIO on 11th January 2021.

**Note 26 Events after the end of the reporting period**

No events have occurred since the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting year.



**Section C**

**Notes to the financial statements (continued)  
for the year ended 31 December 2021**

**Note 27 Charity Funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Fund Name	Type	Purpose and Restrictions	Combined		Expenditure	Investment gains/(losses)	Transfers	Fund Balances carried forward
			2020	Income				
			£	£	£	£	£	£
General	UR	SOFA	701,337	309,091	-19,665	-55,170	-30,276	905,317
Governance	D	CIO	4,566	0	-2,395	0	0	2,171
Bible	R	New Bibles	89	0	0	0	0	89
Mission	R	Missions	245	850	-5,315	0	4,221	1
Local Needs	R	Local Needs	2,372	160	-990	0	1,055	2,597
Refurbishment	R	Hall	3,643	0	0	0	25,000	28,643
			0	0	0	0	0	0
			<b>712,252</b>	<b>310,101</b>	<b>-28,365</b>	<b>-55,170</b>	<b>0</b>	<b>938,818</b>

UR = Unrestricted

R = Restricted

D = Designated (unrestricted)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

The detailed movements on funds for the previous year have not been determined. The predecessor trust accounts were correctly prepared on a receipts and payments basis and accordingly only included assets and liabilities as freeform notes. The trustees believe that the resources needed to provide details of the previous period would be disproportionate to the benefit of providing this information. The comparatives for the statement of financial activities has also not been determined for the same reason.

**27.3 Transfers between funds**

**This year**

Between unrestricted and restricted funds:

Mission Fund £4,221 being 12% of donated income, approved by the trustees

Local Needs Fund £1,055 being 3% of donated income, approved by the trustees

Refurbishment £25,000 being part of the proceeds of the realisation of the long term loan crystallising on the disposal of the former pastor's property, as designated by the trustees

**Last year**

Mission Fund £4,441 being 12% of donated income, approved by the trustees

Local Needs Fund £1,110 being 3% of donated income, approved by the trustees

**27.4 Designated funds**

**This year**

Governance fund £2,171 for set up of CIO, approved by the trustees

**Last year**

Governance fund £4,066 for set up of CIO, approved by the trustees



**Section C**  
**Notes to the financial statements (continued)**  
**for the year ended 31 December 2021**

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**Note 28 Transactions with trustees and related parties**

**28.1 Trustee remuneration and benefits**

**This year**

None of the trustees were paid any remuneration or received any other benefits from an employment with their charity.

**Last year**

Two of the trustees of the predecessor trust, Paul and Jenny Riseley, received the benefit of an interest free loan secured on a property they owned. There was no time limit on the loan which was only repayable when the property was sold. They resigned as trustees on 31st August 2020.

The trustee, Paul Riseley, was the pastor and received fees of £24,358 for this work.

None of the other trustees were paid any remuneration or received any other benefit from an employment with their charity.

**28.2 Trustees' expenses**

**This year**

No trustee expenses have been incurred.

**Last year**

No trustee expenses have been incurred.

**28.3 Transactions with related parties**

**This year**

During the year the Church purchased 70% of a property belonging to two former trustees of the predecessor trust, United Free Church, Whyteleafe, at an independent valuation. The predecessor trust had given an interest free loan to the two former trustees which was secured on the property and was repayable in the amount of 76.05% of the sale proceeds should the property be sold. The Church paid the former pastor's legal fees of £1,014 and paid an additional £2,225 to complete the sale.

**Last year**

There have been no related party transactions other than the transaction noted above in transactions with trustees.

**Note 29 Additional disclosures**

The charity took over the operations of United Free Church, Whyteleafe, Surrey (Funds held in connection therewith) Charity Number 234218 on 1 January 2021, which has now been closed.

These accounts have been prepared under merger accounting principles as required by the Charity SORP.

There are no other significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.



# **WHYTELEAFE FREE CHURCH**

**(A Charitable Incorporated Organisation)**

**Financial Statements**

**and**

**Report of the Trustees**

**(both independently examined)**

**for the year ended 31 December 2021**



**Index to the Financial Statements  
for the year ended 31 December 2021**

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**Charity information  
for the year ended 31 December 2021**

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Whyteleafe Free Church is a Charitable Incorporated Organisation (CIO) and a registered charity governed by its Constitution dated 19 September 2019. The CIO was registered on 17 February 2020 and commenced operations on 1 January 2021. It succeeds United Free Church, Whyteleafe, Surrey (Funds held in connection therewith) (Charity Number 234218). For disclosure purposes this succession is treated as a reconstruction of the two charities under the Charities SORP (FRS 102) using the principles of merger accounting.

<b>Charity name:</b>	Whyteleafe Free Church	
<b>Other operating names:</b>	No other names	
<b>Charity registration number:</b>	1188003	
<b>Registered office:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH	
<b>Operations address:</b>	157a Godstone Road Whyteleafe Surrey CR3 0EH	
<b>Trustees who held office during the year:</b>	Anthony Cross Richard Butts Juliet Kilpatrick Daniel Morris George Sewell Thisari Tennakoon Lorna Webb	- Chair - Resigned 21 November 2021  - Resigned 10 January 2022 - Appointed 21 November 2021  - Appointed 2 May 2021
<b>Chair:</b>	Anthony Cross	
<b>Treasurer:</b>	Paul Baker FCA (Retired)	
<b>Independent Examiner:</b>	Isobel Currie FCA Currie Accountancy Ltd Top Floor 13a High Street Edenbridge Kent TN8 5AB	
<b>Bankers:</b>	Lloyds Bank PLC Butler Place Branch Chelmsford Legg Street OSC 1 Legg Street Chelmsford Essex CM1 1JS	



## **Report of the trustees for the year ended 31 December 2021**

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The trustees of Whyteleafe Free Church present their report together with the financial statements for the year ended 31 December 2021.

Whyteleafe Free Church (WFC) commenced operations as a Charitable Incorporated Organisation (CIO) on 1 January 2021. The CIO has taken over all the liabilities and reserves of United Free Church (WUFC), Whyteleafe, Surrey (Funds held in connection therewith), Registered Charity 234218. The CIO is a legal entity and can enter into contracts in its own right. It holds property in its own name and as a separate legal entity, the members and trustees will normally be protected from becoming personally liable for any liabilities incurred by the CIO.

The trustees confirm that the report and financial statements of the CIO comply with the current statutory requirements, the charity's governing document and the provisions of Charities SORP (FRS102) – 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. For the purposes of FRS102 the reconstruction is treated as a Merger under S27.13 of FRS102. The Legal and Administration on page 3 forms part of this report.

### **Objectives and Activities**

The formal object of the CIO is the advancement of the Christian Faith for the public benefit. We are a friendly multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus with our community, in word or deed, as we have opportunity. This flows out of our vision statement to be like Jesus, outworking His Commission in small-group discipleship. Our website contains information, news, weekly bulletins and a calendar of events.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The services and pastoral meetings organised by the Church are disclosed below.

### **Achievements and Performance**

#### *Worship and Prayer*

The pandemic has had a major impact on many churches around the country and Whyteleafe Free Church has been no exception. After using online resources for many months, the return to face to face services on Sundays and other groups during the week has been challenging. It has time for all to return with confidence. Weekly services for all ages, with creche, children's and youth work to provide age related teaching and activities have been established, with a You Tube live link for those wishing to join online. Rotas covering preaching, leading, technical support have enabled these services to be successful. The church has seen new people, adults, young people and children, come in and some of them stay.

Prayer times held in person and on Zoom, informally and formally, are a vital part of our life together. There is a weekly church prayer meeting but much more is done informally. We held a two week intense season of prayer with nightly meetings during the week in November/December to seek god. We have a wide reach in our links with several mission partners working in other countries, supporting them in prayer and connecting with them via Zoom, emails and occasional visits. This broadens the outlook of the church and provides opportunities for giving financially.



## **Report of the trustees (continued) for the year ended 31 December 2021**

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Our church is wonderfully multicultural, and embracing other cultures and finding out about them is always important. Occasional extra activities, such as meals together, either in the Church Hall or in Whyteleafe Recreation Ground, International Food Evenings, walks together or Games or table tennis evenings have been enjoyable events. It was a relief to do this more once lockdown was over.

Because part of the vision of the church has been to reach out to the local community and get them into the building, we have been pleased to let out the Hall to a local Guide/Brownie/Rainbow group regularly, and irregularly to outside WFC groups or as a party venue by arrangement with the Trustees.

Our vision as we go forward into 2022 and beyond is to see growth and maturity in people's walks of faith, people taking responsibility according to their gifting within the church, impacting the local community and beyond as we have ability, more home groups and more young people being reached.

### *Fabric of Church and Hall*

The Church has been redecorated in recent years following an appeal from members and is looking very smart with a state-of-the-art sound and vision system together with a large wall-mounted screen. The continuing project will be the redecoration of the Church Hall and its roof, partly funded by sums left over from the appeal. Work is also constantly being undertaken on the driveway which is very narrow and tends to get overgrown.

### *Pastoral Care*

Part of the vision of the church is to strengthen people's faith and bring them to maturity. Weekly or fortnightly groups meeting in homes, on the church premises and on Zoom enable greater depth of friendships to form and provide support for individuals as required. Troubled times need to be faced together and the network of friendships formed has been vital. There are seven such small groups meeting on various days throughout the week. The groups and their leaders are as follows:

Wednesday morning: Men's group led by Richard Butts (elder)

Wednesday morning: Mum's Bible Study led by Juliet Kilpatrick (elder and trustee)

Wednesday evening: group led by Richard Butts (elder)

Wednesday evening: online group led by Ros Morris, wife of Danny Morris (elder)

Thursday evening: Ladies online group led by Thisari Tennakoon (elder and trustee)

Thursday evening: Men led by George Sewell (trustee)

Friday morning Ladies led by Lorna Webb (trustee)

### *Mission and Evangelism*

Helping those in need is a demonstration of our faith. The trustees allocate 15% of donated income, 12% to the Mission Fund and 3% to the Local Needs Fund. Grants from the Mission Fund for the year are detailed in Note 13.

The Church's website [www.whyteleafefreechurch.org.uk](http://www.whyteleafefreechurch.org.uk) and YouTube have up to date information about the church and its activities. These are updated weekly. Sermons, live worship and event details are published both for members and non-members consulting the site.



## **Report of the trustees (continued) for the year ended 31 December 2021**

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### *Ecumenical Relationships*

In setting up the CIO the Church is indebted to Caterham Community Church and in particular to their Minister David Chadwick for help and advice in setting up the CIO. A strong relationship with this church continues. The church is affiliated to Evangelical Allowance.

### **Financial Review**

Under FRS102 the comparative figures shown in these accounts are of WUFC as previously produced. It should be noted that no tangible fixed assets were held by the previous charity, these being held in a separate trust.

Total receipts on unrestricted funds were £51,027 (2020: £36,293) of which £15,651 (2020: £Nil) was Income from investments, mostly from properties, £10,700 (2020: £Nil) being short-term rent from the former pastor's house. Income on unrestricted funds also included the realisation of the the loan made to our former pastor when he purchased 216 Croydon Road. Restricted donations totalling £1,010 (2020: £1,050) were received and applied to the Mission and Local Needs funds. The former pastor's house is being refurbished in 2022 to allow long-term letting.

The financial arrangements for the purchase of 70% of the former pastor's home resulted in the Church receiving cash of £25,000. This sum has been transferred from the unrestricted funds to the restricted refurbishment fund.

Although collections at services was low because of Covid restrictions in place for much of the year, both Gift Aided Donations, including the gift aid, and Non-Gift Aided Donations exceeded budget and totalled £24,257 (2020: £23,090) and £10,118 (2020: £11,898), respectively.

Expenditure included administration of £4,403 (2020: £3,588), fabric costs of £5,627 (2020: £5,779) and £7,278 spent (2020: £1,237) on the former pastor's house (including legal costs). The legal costs relate to the purchase of the property and have been included in the capital cost. As mentioned above transfers to Restricted Funds for Mission and Local Needs totalled £5,276 (2020: £5,551).

Total funds carried forward now total £938,818 (2020: £712,252), being Unrestricted £907,488 (2020: £705,903), Restricted £31,330 (2020: £6,349) as shown in Note 27.

Strict budgetary control is exercised by the Trustees and the Treasurer and the Income and Expenditure Account (Unrestricted Funds) shown in the Management Accounts brought in a surplus of £25,960 which was only £727 short of budget (2.7%). The Trustees consider this a very satisfactory result in a year partly devastated by Covid restrictions. *(In 2020, the surplus was £1,109 against a breakeven budget.)*

### **Reserves policy**

It is the trustee's policy to maintain a balance on unrestricted funds (if possible), which equates to at least six months' unrestricted payments, equivalent to about £13,000 (2020: £21,000), to cover emergency situations that may arise from time to time. The balance of £65,427 held on unrestricted funds, excluding properties, at the year end more than matched this target. *(In 2020, unrestricted funds stood at £16,362.)*



**Report of the trustees (continued)  
for the year ended 31 December 2021**

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**Structure, Governance and Management**

*Governing document:* The governing document was drawn up by solicitors Anthony Collins Solicitors LLP and is dated 30 September 2020. The Charity operated from on 1 January 2021.

*Trustees:* Details of the trustees can be found on Page 3. Trustees are responsible for running the charity as required by legislation from the Charity Commissioners.

For the first time Elders have been appointed to lead the spiritual side of the Church, services, meetings and other events. Four Elders were commissioned on 12 September 2021: Thisari Tennakoon (also trustee), Juliet Kilpatrick (also trustee), Richard Butts (former trustee) and Danny Morris (former trustee). The trustees are responsible for making decisions

All trustees and elders are expected to take courses about their roles and also training with regard to safeguarding.

**Organisational Structure**

Originally a Congregational Church many years ago, all members of the church can vote on general matters but the Board of Trustees are responsible for making decisions on all matters of general concern and importance to the church including deciding on how the funds of the church are to be spent

**Independent Examiner**

Details of the Independent Examiner are shown on page 3.

Approved by the trustees on 29 October 2022 and signed on their behalf by:

..... **ANTHONY CROSS** **Trustee**



**Statement of the responsibilities of the trustees  
for the year ended 31 December 2021**

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**STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES**

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

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgments and estimates that are reasonable and prudent;
- d. Prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO REGARD TO GUIDANCE FROM THE CHARITY COMMISSION**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to guidance issued by The Charity Commission for England and Wales in pursuance of its public benefit objective.



**Report of the Independent Examiner  
to the trustees of Whyteleafe Free Church**

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I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2021 which are set out on pages 10 to 24.

**Responsibilities and basis of report**

As the trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the financial statements are not required by charity law to be audited and that an independent examination is required.

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent Examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow of the Institute of Chartered Accountants in England and Wales, 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, with respect to the Trust, were not kept as required by section 130 of the 2011 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; 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**ISOBEL CURRIE FCA**

Currie Accountancy Ltd

Top Floor

13a High Street

Edenbridge

Kent

TN8 5AB

Date 29 October 2022

**WHYTELEAFE FREE CHURCH**

England & Wales - Charity number 1188003

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# Accounts

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# Trustees' Annual Report for the period

Period start date

Period end date

From

To

## Section A Reference and administration details

Charity name

Whyteleafe Free Church

Other names charity is known by

Registered charity number (if any)

1188003

Charity's principal address

157A Godstone Road

Whyteleafe

Surrey

Postcode

CR3 0EH

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Anthony Cross	Chair		
2	Richard Butts			
3	Juliet Kilpatrick			
4	Danny Morris			
5	Thisari Tennakoon			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Treasurer	Paul Baker	23a St Brelade's Court, Crouch House Road, Edenbridge, Kent, TN8 5LL

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

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document

Constitution dated 30.9.2019

How the charity is constituted

Charitable Incorporated Organisation (CIO)

Trustee selection methods

Trustees must be selected from and approved by the membership

### Additional governance issues (Optional information)

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

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

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## Section C Objectives and activities

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

The object of the CIO is the advancement of the Christian Faith for the public benefit.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity did not operate until 1 January 2021 when it took over the assets and liabilities of United Free Church, Whyteleafe, Surrey (234218)

The main activities that will be undertaken from 1 January 2021 are described as follows:

*We are a friendly multicultural evangelical church in Whyteleafe, Surrey. Our vision is to share the good news of Jesus with our community, in word or deed, as we have opportunity. This flows out of our vision statement, to be like Jesus, outworking His Commission in small-group discipleship. Our website contains information, news, weekly bulletins and a calendar of events. (Taken from details in respect of the former United Free Church)*

**Additional details of objectives and activities (Optional information)**

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

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

**Section D**

**Achievements and performance**

**Summary of the main achievements of the charity during the year**

The charity did not operate during the period.

**Section E****Financial review**

Brief statement of the charity's policy on reserves

The charity did not operate until 1 January 2021. The policy will be determined at the first meeting after that date.

Details of any funds materially in deficit

None

**Further financial review details (Optional information)**

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

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

**Section F****Other optional information**

The charity has been set up as a CIO to take over the assets, liabilities and operational activities from the United Free Church, Warlingham, Surrey, which will cease operating after 31 December 2020.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)	<i>Anthony G Cross</i>	
Full name(s)	ANTHONY GEOFFREY CROSS	
Position (eg Secretary, Chair, etc)	<i>Chair</i>	
Date	<i>26/11/2021</i>	



## Section B Statement of assets and liabilities at the end of the period

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>			
Nil - not operating until 01-01-2021	-	-	-
	-	-	-
	-	-	-
<b>Total cash funds</b>	-	-	-
(agree balances with receipts and payments account(s))			

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>			
Details			
Nil - not operating until 01-01-2021	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			
Details			
Nil - not operating until 01-01-2021		-	-
		-	-
		-	-
		-	-
		-	-

	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>			
Details			
Nil - not operating until 01-01-2021		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			
Details			
Nil - not operating until 01-01-2021		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Anthony G Cross	ANTHONY G CROSS	26/11/2021