

**ANNUAL REPORT  
AND  
STATEMENT OF ACCOUNTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**COURT FARM  
EVANGELICAL CHURCH**

**(CHARITABLE INCORPORATED ORGANISATION)  
CHARITY REGISTRATION NUMBER 1195129**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

# **COURT FARM EVANGELICAL CHURCH**

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# **COURT FARM EVANGELICAL CHURCH**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1195129
<b>START OF FINANCIAL YEAR</b>	01 July 2021
<b>END OF FINANCIAL YEAR</b>	31 December 2022
<b>TRUSTEES AT 31 DECEMBER 2022</b>	Barry Christopher Christina Rodgers Joseph Mashi

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

<b>GOVERNING INSTRUMENT</b>	CIO - FOUNDATION Registered 12 Jul 2021
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### **OBJECTS**

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Mottingham, South East London and in such other parts of the United Kingdom or the World and in such ways as the trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

<b>CORRESPONDENCE ADDRESS</b>	198 Court Farm Road London SE9 4JS
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<b>PRIMARY BANKERS</b>	Natwest Bank plc Western Avenue Waterside Court Chatham Maritime Chatham Kent ME4 4RT
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<b>INDEPENDENT EXAMINER</b>	Donna Leppitt Independent Examiners Ltd Unit 2 The Broadridge Business Centre Delling Lane Bosham PO18 8NF
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**COURT FARM EVANGELICAL CHURCH**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**General**

Court Farm Evangelical Church is an independent evangelical pentecostal church in Mottingham, S.E. London, founded in 1938 and was registered as a CIO on 12th July 2021. It is a registered charity in England and Wales, no. 1195129.

This report and accounts are for the 1st January 2022 to 31st December 2022.

The Principal Office address is 198 Court Farm Road, London, SE9 4JS.

**Structure and Governance**

The church is presently constituted as a CIO (Charitable Incorporated Organisation) by the 2021 Governing document, comprising the Constitution and the Statement of Beliefs.

**Objectives**

The main objectives of the charity are to advance the Christian Faith, in accordance with our Statement of Belief, in Mottingham, Southeast London and other such parts of the United Kingdom or the world and in such ways as the Trustees may, from time to time, think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the charity.

The trustees are appointed by existing trustees, according to our Constitution. Training is achieved with the help of Trust Advice.

**Committee and Management**

The Charity Trustees are:

Mr Barry Christopher, Chairman

Mr Joseph Mashi

Miss Christina Rodgers

These are responsible for the governance of the church, subject to any general directions of the church members' meeting.

The day-to-day management of the charity is in the hands of the 1 Elder and 3 Deacons, who meet once a week.

**Public Benefit**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit.

**Activities**

During 2022, the church's objectives were carried out through public activities which were open to all.

These include:

Worship services held on Sunday mornings, with Bible teaching and Gospel messages and which included the Lord's Supper.

Mid-week prayer meetings and quarterly half-nights of prayer.

Quarterly 'bring-and-share' lunches, open to all.

Sunday school classes for the children.

Special Baptismal services and Children Dedication services.

Summer Kids' Sports Camp.

Weekly Youth meetings.

Men's Fellowship meetings.

Women's Fellowship meetings.

Quarterly hosting and financial support of Christian missions organisations, such as:

Barnabas Fund

Christian Solidarity Worldwide

New Foundations

Messianic Testimony

Raising the Standard

## **COURT FARM EVANGELICAL CHURCH**

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022**

We contributed to an outreach organised by the Christian Union at Birmingham University.  
We have organised and hosted an area-wide meeting for the Christian Institute.

All those working with children and/or vulnerable adults are DBS checked.

#### **Assets**

The church owns its own building and manse, which are governed for the church by the Trustees.  
The manse has been let out to tenants, in lieu of pastoral occupancy, and the rent supplements the income of the church.

Necessary repairs to the church building mean that this year's total payments were significantly higher than previous years. The entire building complex has been re-wired and re-lit, costing £34,896.

We have also recently undertaken a Building Condition Survey, and Asbestos Survey and a Fire Risk Assessment.

#### **Finances**

Our constitution authorises the Trustees to use all money raised to further its objects only. The church has no written reserves policy, but seeks to hold £30,000 in reserve and £12,000 in the current account, as an amount sufficient for 6 months' running costs and emergency repairs.

The levels held are reported to the trustees on a weekly basis.

#### **Risk Management**

The trustees have examined the major operational risks which the charity faces and confirm that systems have been established to highlight and lessen these risks.

# COURT FARM EVANGELICAL CHURCH

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

### Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that CIO will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the CIO and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the CIO is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the CIO or for publication is reliable
- the CIO complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on 31st October 2023 .

Signed on their behalf by Trustee Barry Christopher

Printed Name: BARRY CHRISTOPHER .

**COURT FARM EVANGELICAL CHURCH**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

Report to the trustees/ members of Court Farm Evangelical Church on the accounts for the year ended 31st December 2022.

**Respective responsibilities of trustees and examiner**

The CIO's trustees are responsible for the preparation of the accounts. The CIO's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the CIO and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

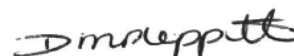
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting 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

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 31st October 2023

**COURT FARM EVANGELICAL CHURCH  
STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>18 months Total 31-Dec-22 £</b>
<b>RECEIPTS</b>				
Donations & Legacies	<b>3a</b>	48,248	-	48,248
Investment Income	<b>3b</b>	54	-	54
Charitable Activities	<b>3c</b>	13,375	-	13,375
<b>TOTAL RECEIPTS</b>		<b>61,677</b>	<b>-</b>	<b>61,677</b>
Costs of Charitable Activities	<b>4</b>	83,543	-	83,543
<b>TOTAL PAYMENTS</b>		<b>83,543</b>	<b>-</b>	<b>83,543</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(21,866)</b>	<b>-</b>	<b>(21,866)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		94,592	-	94,592
<b>NET MOVEMENT IN FUNDS</b>		<b>72,726</b>	<b>-</b>	<b>72,726</b>
<b>RECONCILIATION OF FUNDS:</b>				
Balances Brought Forward		-	-	-
<b>BALANCES CARRIED FORWARD</b>		<b>72,726</b>	<b>-</b>	<b>72,726</b>

All of the CIO's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages 10 to 14



**COURT FARM EVANGELICAL CHURCH**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Unrestricted Fund £	Restricted Fund £	18 months TOTAL 31-Dec-22 £
<b>Assets</b>			
Tangible Assets	25,000		25,000
<b>Cash Funds</b>			
Natwest	2,052		2,052
Barclays	45,673		45,673
	<b>47,726</b>		<b>47,726</b>
<b>Net Assets</b>	<b><u>72,726</u></b>		<b><u>72,726</u></b>
<b>Represented by:</b>			
General Funds	72,726		72,726
Restricted Funds			
	<b><u>72,726</u></b>		<b><u>72,726</u></b>
<b>Liabilities</b>			
Independent Examiner's Fee	900		900
	<b>900</b>		<b>900</b>

**TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages:-  
10 to 14

Approved by the Trustees on October 31, 2023

Signed on their behalf by Trustee Michael L. Radge

# **COURT FARM EVANGELICAL CHURCH**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

### **1. BASIS OF ACCOUNTING**

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements.

The CIO meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

#### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern.

#### **Fund Accounting**

Funds held by the CIO are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the CIO's objectives, at the discretion of the trustees.
2. **Designated funds**  
These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.
3. **Restricted Funds** - these are funds that can only be used for particular restricted purposes within the objects of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Incoming Resources**

All income is included in the accounts when actually received by the CIO.

Voluntary help provided by friends of the CIO is not included in a quantified way within the accounts.

#### **Resources Expended**

Resources expended are recognised when paid by the CIO.

# COURT FARM EVANGELICAL CHURCH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 2. TANGIBLE FIXED ASSETS

	Property	2022
Cost	£	£
At 1 January 2022	25,000	25,000
Additions	-	-
At 31 December 2022	<u>25,000</u>	<u>25,000</u>
<b>Accumulated Depreciation</b>		
At 1 January 2022	-	-
Charge for the Year	-	-
At 31 December 2022	<u>-</u>	<u>-</u>
<b>Net Book Value</b>		
At 31 December 2022	<u>25,000</u>	<u>25,000</u>
At 1 January 2022	<u>25,000</u>	<u>25,000</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None  
31st December 2021 : None

The CIO purchased their building, Court Farm Evangelical Church Mottingham in December 1991 for £25000 which has been paid in full prior to the registration as a CIO on the 12th July 2021. The CIO are having the building revalued and any revaluation gain will be added to next year's accounts.

# COURT FARM EVANGELICAL CHURCH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 3. RECEIPTS

	Note	Unrestricted Funds £	Restricted Funds £	18 months TOTAL 31-Dec-22 £
<b>a) Donations &amp; Legacies</b>				
Gifts, Tithes & Offerings		15,708	-	15,708
Gift Aid		30,746	-	30,746
Paypal Donations		1,794	-	1,794
		<b>48,248</b>	<b>-</b>	<b>48,248</b>
<b>b) Investment Income</b>				
Interest Received		54	-	54
		<b>54</b>	<b>-</b>	<b>54</b>
<b>c) Incoming from Charitable Activities</b>				
Lettings		225	-	225
Other income		9,145	-	9,145
Leg Club		105	-	105
Rent		3,900	-	3,900
		<b>13,375</b>	<b>-</b>	<b>13,375</b>

This page does not form part of the statutory financial statements

# COURT FARM EVANGELICAL CHURCH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

### 4. PAYMENTS

	Note	Unrestricted Funds £	Restricted Funds £	18 months TOTAL 31-Dec-22 £
<b>Costs of Charitable Activities</b>				
Speakers Expenses		1,487	-	1,487
Child's Trust		270	-	270
Sundry expenses		13,757	-	13,757
Property expenses:-				
Cleaning costs		3,510	-	3,510
Utility Costs		3,706	-	3,706
Insurance		4,363	-	4,363
Repairs & Maintenance		19,290	-	19,290
Water Rates		50	-	50
Ministers Expenses:-				
Salary & NIC		23,163	-	23,163
Telephone/Internet		1,188	-	1,188
Pastors Expenses		1,190	-	1,190
Work Place Pension		1,320	-	1,320
Admin Expenses:-				
Salary & NIC		10,134	-	10,134
<b>Governance costs:-</b>				
Independent Examiner Fee		115	-	115
		<b>83,543</b>	<b>-</b>	<b>83,543</b>

This page does not form part of the statutory financial statements

## **COURT FARM EVANGELICAL CHURCH**

### **NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022**

#### **5. RESTRICTED FUNDS**

The CIO held no Restricted Funds during this or the previous financial period.

#### **6. STAFF COSTS AND NUMBERS**

	<b>18 months TOTAL 31-Dec-22 £</b>
Gross Wages & Salaries	33,585
Employer's National Insurance Costs	2,121
Employer's Pension Contributions	1,885
	<b><u>37,591</u></b>

Average number of employees who were engaged in each of the following activities:

	<b>18 months TOTAL 31-Dec-22</b>
Charitable Activities	2

The CIO operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.  
(Jul-Dec 2021 None)

#### **7. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.  
(Jul-Dec 2021 None)

#### **8. RISK ASSESSMENT**

The Trustees actively review the major risks which the CIO faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### **9. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

#### **10. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.