

Court Farm Evangelical Church

Annual Report and Accounts

Year Ended 31 December 2023

Charity registration number 1195129

Calculus Accountants and Tax Advisers Limited

5 Priory Road
Loughton
Essex
IG10 1AF

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YEAR ENDED 31 DECEMBER 2023

Legal and administrative information

Charity registration number 1195129

Legal framework CIO

Chair of Trustees Barry Christopher

Trustees Barry Christopher
Christina Rogers
Joseph Mashi

Registered office **Court Farm Evangelical Church**
198 Court Farm Road
London
SE9 4JS

Independent Examiner Sylvia Lambden FCCA
Calculus Accountants and Tax Advisers Ltd
5 Priory Road
Loughton
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IG10 1AF

Bankers **Barclays Bank**
Leicester
LE87 2BB

NatWest Bank
Eltham Branch
65 Eltham High Street
London
SE9 1TE

YEAR ENDED 31 DECEMBER 2023

Trustees Annual Report

The Trustees are pleased to present their annual report and accounts.

Charitable Objectives

The main objectives are 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.

Organisation

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

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 Joseph Mashi

Miss Christina Rodgers

Mr Barry Christopher, Chairman

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 Statement

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 continuing to provide public benefit through many and varied activities including;

- Open meetings which any person can attend regardless of background of religion at which public worship and teaching on the Christian faith takes place.
- Other midweek meetings that are generally open to all, providing companionship for the lonely,
- encouragement for the down-hearted and teaching/training in various aspects of the Christian faith.
- Pastoral care for church members and the community in times of difficulty, hardship, distress or bereavement

None of the activities of the church that provide public benefit are restricted in any way in terms of gender, race, faith, background, or disability.

YEAR ENDED 31 DECEMBER 2023

Trustees Annual Report (continued)

Activities

During 2023/4, 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.

Church picnic.

Sunday school classes for the children.

Special Baptismal services and Children Dedication services.

Weekly Youth meetings.

Men's Fellowship meetings.

Women's Fellowship meetings.

Quarterly Bible Study days.

Couples' ministry.

Local Evangelism.

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

Barnabas Fund

Christian Solidarity Worldwide

New Foundations

Messianic Testimony

Raising the Standard

Christian Voice

Answers in Genesis

We have organised and hosted an area-wide meeting for Christian Voice.

We also hosted a special meeting with Answers in Genesis to use as a means of evangelism outreach.

We collect good quality used clothing for the homeless which is distributed via a centre run by London City Mission.

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 had a complete Fire and Smoke Alarm upgrade, costing £11,000.

YEAR ENDED 31 DECEMBER 2023

Trustees Annual Report (continued)**Finances and reserves policy**

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.

Total income amounted to £48,496 (2022: £61,677) in the year with expenditure of £55,318 (2022: £83,543) resulting in a deficit of £6,822 which was met from reserves. The church remains financially sound and is actively managing income generation and controlling expenditure. The levels of reserves held are reported to the trustees on a weekly basis to enable them to do so. Cash reserves were £40,904 (2022: £47,726) at 31st December 2023.

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. Policies are being prepared and updated to mitigate risk such as safeguarding, fire safety and key holders.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report has been agreed by the Charity Trustees of Court Farm Evangelical Church.

Approved by the Trustees on

2024

and signed on their behalf by:



Barry Christopher (Oct 28, 2024 09:50 GMT)

28/10/24

Mr Barry Christopher
Trustee and chairman

YEAR ENDED 31 DECEMBER 2023

Receipts and Payments Account

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Receipts	Notes	£	£	£	£
Donations and general gifts	2	9,112	-	9,112	17,502
Donations with gift aid	3	25,058	-	25,058	30,746
Sundry activities	5	14,308	-	14,308	13,375
Investment income	4	18	-	18	54
Total receipts (excluding assets receipts)		48,496	-	48,496	61,677
Total incoming resources		48,496	-	48,496	61,677
Payments					
Charitable Activities	6	47,662	-	47,662	73,294
Administrative Expenses	7	7,656	-	7,654	10,249
Total Payments (excluding assets receipts)		55,318	-	55,318	83,543
Total Payments		55,318	-	55,318	83,543
Net resources expended		(6,822)	-	(6,822)	(21,866)
Net movement in funds					
Cash Fund balances brought forward at 1st January 2023		47,726	-	47,726	-
Fund transfers					
At CIO registration				-	94,592
Property at original cost					(25,000)
Cash Funds at registration		-	-		69,592
Cash Fund balances carried forward at 31st December 2023	10	£40,904	-	£40,904	£47,726

The notes on page 7 to 10 form part of these financial statements.

YEAR ENDED 31 DECEMBER 2023

Statement of Assets and Liabilities

	Notes	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Cash Funds						
NatWest		7,713	-	-	7,713	2,053
Barclays		33,191	-	-	33,191	45,673
Total cash funds		£40,904	-	-	£40,904	£47,726
Other monetary assets						
Prepayments		-	-	-	-	-
		-	-	-	-	-
Assets retained for the charities own use	9	£25,000	-	-	£25,000	£25,000
Liabilities						
Accruals		£890	—	—	£890	£900
Unrestricted						
General funds		65,904	-	-	65,904	72,726
Restricted						
Restricted	10	-	-	-	-	-
Total funds		£65,904	-	-	£65,904	£72,726

The financial statements on pages 5 to 10 were approved by the Trustees on and signed on their behalf by:

Christina Rodgers
 Christina Rodgers (Oct 28, 2024 10:11 GMT)
 Christina Rodgers
 Trustee

28/10/24

2024

YEAR ENDED 31 DECEMBER 2023

Notes to the accounts

1. Accounting policies

1.1 Basis of preparation of the accounts

The accounts are prepared on a 'Receipts & Payments' basis under section 133 of the Charities Act 2011, the statement of assets and liabilities included assets listed at insured values. The results of the Charity operations are described in the Trustees' Report and are continuing. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

1.2 Fund accounting policy

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

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes.

Restricted funds are those which were raised for particular purposes and can only be used for those particular restricted purposes within the objects of the charity. The cost of raising and administering such funds are charged against the specific fund.

1.3 Incoming resources

Donations and general gifts are recognised as incoming resources on receipt.

Gift aid income received are tax reclaims on the donations of tax paying members of the Church and are included in donations on receipt.

Investment and sundry income is recognised when received.

1.4 Resources expended

Resources expended are included in the statement of financial activities on a receipts and payments basis. Certain costs have been apportioned between direct charitable expenditure, management and administration on a basis consistent with the use of those resources.

YEAR ENDED 31 DECEMBER 2023

Notes to the accounts

2. Donations and general gifts

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Gifts, tithes & offerings – non gift aid	9,112	-	-	9,112
	-	-	-	-
Total	£9,112	-	-	£9,112
	£	£	£	2022
Gifts, tithes & offerings – non gift aid	17,502	-	-	17,502
	-	-	-	-
Non gift aid donations and gifts	£17,502	-	-	£17,502
Total				

3. Donations including gift aid

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Gift aided donations received	19,337			19,337
Gift aid tax refund	5,721	-	-	5,721
Total	£25,058	-	-	£25,058

	Unrestricted £	Designated £	Restricted £	Total £ 2022
Gift aided donations received	22,022			22,022
Gift aid tax refund	8,724	-	-	8,724
Total	£30,746	-	-	£30,746

4. Investment income

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Interest received	18	-	-	18
	£	£	£	2022
Interest received	54	-	-	54

YEAR ENDED 31 DECEMBER 2023

Notes to the accounts

5. Sundry Activities

	Unrestricted £	Designated £	Restricted £	Total £ 2023
Rent received from manse	12,000			12,000
Other income	2,276	-		2,276
Leg club	32	-	-	32
	<u>14,308</u>	<u>-</u>	<u>-</u>	<u>14,308</u>

	Unrestricted £	Designated £	Restricted £	Total £ 2022
Rent received from Manse	5,797			5,797
Other income	9,145			9,145
Leg Club	105			105
Lettings	3,900			3,900
		-	-	
	<u>13,375</u>	<u>-</u>	<u>-</u>	<u>13,375</u>

6. Analysis of Expenditure

	unrestricted	restricted	2023 £	2022 £
Sundry costs				
Speakers expenses	600	-	600	1,487
Child's Trust	180	-	180	270
Printing, postage and stationery	1,164	-	1,164	-
Sundries	1,292	-	1,292	13,757
Subscriptions	358	-	358	-
Publicity	232	-	232	-
Software	109	-	109	-
Safeguarding	219	-	219	-
Gifts	708	-	708	-
Small equipment items	453	-	453	-
Property expenses:				
Cleaning	2,452	-	2,452	3,510
Utility	3,876	-	3,876	3,706
Repairs and maintenance	25,176	-	25,176	19,290
Insurance	2,749	-	2,749	4,363
Water rates	702	-	702	50
Ministry costs				
Salary and NIC cost	-	-	-	23,163
Telephone and broadband	792	-	792	1,188
Pastoral expenses	-	-	-	1,190
Pension	-	-	-	1,320
Pastoral support	6,600	-	6,600	-
	<u>47,662</u>	<u>-</u>	<u>47,662</u>	<u>73,294</u>

YEAR ENDED 31 DECEMBER 2023

Notes to the accounts			2023	2022
			£	£
7. Administrative costs				
Salary and NIC cost	6,756	-	6,756	10,134
Governance:				
Independent examination	900	-	900	115
Total	£7,656	-	£7,656	£10,249

8. Employment costs

	2023	2022
	£	£
Salary cost	6,756	33,585
Employers' national insurance	-	2,121
Pension cost	-	1,885
	£6,756	£37,591

The charity had 1 employee during the year. The charity operates a defined contribution pension scheme.

9. Trustee and related parties

Donations were received from Trustees and related parties but as the charity operates an envelope giving scheme to ensure privacy it is not possible to identify individual donations. Amounts paid on behalf of the charity were reimbursed to the Trustees, but no other expenses were claimed or paid. Barry Christopher's son John is currently renting the manse together with a group of other young people connected to the church while the property is empty. He has not received terms more favourable than the other residents.

10. Assets retained for charity

use	2023	2022
	£	£
Cost		
Bfwd 1 st January 2023	25,000	25,000
Purchases in year	-	-
Cfwd 31st December 2023	£25,000	£25,000

The church owns its own premises and manse which was transferred to the charity at cost on registration. The original purchase was 1991 but professional valuations have been carried out during the year. The church building has been valued at £1,365,000 and the manse at £500,000.

10. Reserves

All reserves are unrestricted.

YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Court Farm Evangelical Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

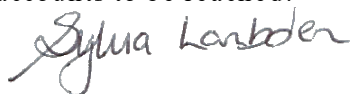
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 in any material respect:

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

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



Sylvia Lambden FCCA

Calculus Accountants and Tax Advisers Limited
Accountants
5 Priory Road
Loughton
Essex IG10 1AF

Date:

2024

28/10/24