

# CORNERSTONE CHURCH BRIGHOUSE

England & Wales · Charity number 1197078

## Details

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Other names	CCB
Status	Registered
Legal form	CIO
Registered	2021-12-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	139 Bradford Road Brighouse West Yorkshire HD6 4AD
Phone	07378324868
Email	<a href="mailto:christinkerccb@outlook.com">christinkerccb@outlook.com</a>
Website	<a href="http://www.cornerstone-church.co.uk">www.cornerstone-church.co.uk</a>

## Activities

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**Objects:** 3.1 THE PURPOSES OF THE CHURCH ARE: 3.1.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN BRIGHOUSE AND THE SURROUNDING NEIGHBOURHOOD; AND 3.1.2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

**Activities:** As a church we undertake: Communal worship, the ministering of God's Word and sacraments, and prayer in Sunday services and other prayer and Bible study in home group meetings; family, youth and adult engagement and support activities; pastoral care of the church fellowship and wider church family; and

provision of a church cafe (Cafe 139 is run from the church's own premises).

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Calderdale

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£253,851	£161,725	-	-
2024-03-31	£249,796	£150,281	-	-
2023-04-05	£611,622	£183,197	£428,425	4

## Trustees

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Name	Role	Appointed
Rev Chris Tinker	Chair	2021-06-30
Allan Raw		2021-06-30
JONATHAN PAUL MASHINTER		2021-06-30

**CORNERSTONE CHURCH BRIGHOUSE**

England & Wales - Charity number 1197078

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# Accounts

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Registered Charity Number: 1197078

**CORNERSTONE CHURCH BRIGHOUSE**  
TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2025

# **CORNERSTONE CHURCH BRIGHOUSE**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

FOR THE YEAR ENDED 31 MARCH 2025

<b>Trustees</b>	Allan James Raw Jonathan Paul Mashinter Christopher Graham Tinker
<b>Charity Number</b>	1197078
<b>Registered Office</b>	139 Bradford Road Brighouse HD6 4AD
<b>Independent Examiner</b>	Robin Murray RJM Accountants 24 Rayner Drive BRIGHOUSE HD6 2DG

**CORNERSTONE CHURCH BRIGHOUSE**

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# **CORNERSTONE CHURCH BRIGHOUSE**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The Trustees have the pleasure of submitting the Report and Accounts for the financial period 1 April 2024 to 31 March 2025.

### **Objects of the Charity**

The charity is a church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) registered as a Charitable Incorporated Organization.

The Church seeks to demonstrate the Christian Faith in action by faithfully preaching the Gospel and serving the local community in a range of different ways. Its vision is 'Reaching Out and Building Up in the Gospel of Jesus Christ for the Glory of God'.

### **Summary of the Charity's Main Activities and Achievements**

The Church is not a building. It is a gathering of ordinary people of every background, whose lives have been radically and permanently changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are committed to love and care for each other and to bring a blessing to the area in which they lived. Cornerstone Church, Brighouse, its trustees and elders, deacons and members are committed to the pursuit of those Biblical principles. It is not alone in this. It is one of many churches in the local area, across the country and, indeed, all over the world, that are declaring the lifechanging power that comes through trusting and living for Jesus Christ, as Lord and Saviour and friend.

To further the above objects and vision, the charity's main activities and achievements were as follows:

During this period the church has continued to share and enjoy open, communal Sunday worship, the public reading, teaching, and ministering of the God's Word, the sharing and taking of communion, and prayer, at The Space @ Field Lane, Rastrick. It has seen new people joining for worship and Christian community, including a number seeking refuge from war and personal danger in other countries. The church has met there for its Sunday service since June 2022 and continue to be grateful for the welcome and support The Space has given. It is hoped, in the coming year, for the church to be able to meet back at its own building at 139 Bradford Road, following progress in the building development. The church meets for prayer and youth work at its own building on Bradford Road in Brighouse and other prayer and Bible study in home groups around the area throughout the week. The newly renovated basement – 'the Base' –now being the preferred meeting area rather than using the café. The church's elders, pastoral team and homegroups ensure care for the church fellowship and provide both ongoing and immediate support wherever there is need.

The church engages in family, youth and adult activities throughout the week, including, Sunday evening youth meetings, Sunday morning junior church, Make Lunch in partnership with Transforming Lives for Good (TLG)– a school holiday lunch and activity provision; debt and management courses in partnership with Christians Against Poverty (CAP). It also holds numerous other seasonal activities, open to all including events at Christmas and Easter Extravaganza. Picnics in Wellholme Park, Brighouse still take place but have been somewhat restricted due to major ongoing work in the park.

The church is well-established, known and respected in the local community. The church continues to build links with the local community both through its activities and through its church run café – Café 139 - run from its building on Bradford Road, Brighouse, which is part of its ministry and outreach welcome.

### **Café 139**

The church's café has now been running for 13 years and continues to provide a warm and friendly location for local people to come and meet and enjoy good, reasonably priced food and drink. The café has a paid manager and assistant but is otherwise run entirely by volunteers, from the church membership, congregation and from outside the church. Whilst not running for profit the café has always sought to cover its costs, but as part of the church's ministry, is still part of the overall church budget. It is an excellent place for the church link with the community and build meaningful contact and relationships. The café is used as allocation to promote the church's events and to provide books, leaflets and conversation about the Christian Faith. In addition to this the café promotes and runs special events, including Christmas meals for customers, quiz nights and seasonal breakfast and evening talks. The church has run an Essentials course– exploring the Gospel of Jesus Christ – which is open to all. For many years the café has also hosted an annual McMillan Cancer Support Day, donating all café takings for the day to the charity, and has also now run similar events in support of work with refugees and asylum seekers at St Augustine's Church in Halifax.

The church also supports its own congregation's needs including those with asylum and refugee status who are part of the church.

## **Project 139**

Project 139 continues to develop the church's buildings at 139 Bradford Road and 2 Gathorne Street. This project has been underway since mid-2022 when the church purchased the house on Gathorne Street allowing the two adjacent premises to be joined together making one premise with greater floor space and the opportunity of making better use of that space. The primary aims continue to be for church to have its main Sunday services back at its own premises and for use of the premises, in time, to be expanded for other charity activities. A large capacity meeting space for the church is planned for the first floor of the building.

The development of the basement was concluded in August/September 2024 providing a multi-purpose meeting area called 'The Base'. This has allowed both the opportunity to begin the development of the first floor and for the church to run activities of various kinds in the Base, which has been used to its fullest advantage since. The main hall has undergone significant transformation with the clearing of the hall and strengthening of the floor. A bespoke fire escape is due to be fitted in May 2025 which will then allow meeting to take place in the hall. This is planned for late summer 2025.

In planning and undertaking its activities the trustees have applied the guidance on public benefit issued by the Charity Commission and the trustees, as elders, continue to seek guidance as appropriate from FIEC of which we have been active members for many years.

## **Financial Review**

The church finances are operated to ensure the smooth running of the church's activities in accordance with its financial management procedures, which are reviewed annually. The church treasurer is the church officer responsible for overseeing the finances of the church, and together with members of the finance team, provide updates to the trustees at their regular meetings throughout the year, to ensure they can discharge their statutory responsibilities as required by Commission and Charity law.

The church aims to give away a minimum of 10% of its income each year in support of charitable Christian work and organizations. All monies are given to organisations or individuals that the church knows and has established links with and is reviewed annually

by the trustees and finance team. The church membership is aware of organisations and individuals in receipt of regular giving for their Christian ministries.

## **Reserves Policy**

The Trustees have determined that the charity should hold unrestricted cash of more than £20k. This equated to approximately 2 months' (£14K) unrestricted church expenditure and approximately 10% of the annual income of Café 139. During the financial period these figures have increased and so the level of unrestricted cash was revised upwards. This is to ensure that the charity could continue to operate should there be any sudden and adverse reduction in income or significant expenditures. At the end of March 2025, the charity held unrestricted cash of £17.5K in its main church account, £5.8K in its Café account and £0.2K in petty cash, which aggregated is £23.5K.

Project 139 has been so far financed using gift and donations from church members, the wider congregation and from the generous donations of other churches and supporters. During this financial period a further gift day took place in the church in June 2024. In addition to this the church has applied, and continues to apply for, grants from charitable organisations and foundations to support the transformation of the building. All income related to the building is considered by the Trustees to be reserved exclusively for this venture and items of expenditure associated with it. The balance on 31 March 2025 was £39.9K.

## **Governance**

The policy and operating decisions of the church rest with the elders, who are the trustees of the charity, in consultation with the Deacons and membership of the church, which is currently 46. They meet regularly, in accordance with a planned and shared timetable of various meetings and monitor the activities of the church. All major decisions are voted upon by the church's membership in accordance with the Constitution and Church Handbook.

Elders and deacons are appointed by vote of the church membership at a properly held church business meeting. During the financial period the church elected four deacons, from the church membership, to undertake the following roles: Project 139, Health & Safety, IT & AV, and Events.

The church also granted one of the unpaid elders/trustees a sabbatical in summer 2024. During these periods, the trustee still fulfilled their roles as trustees and attended trustees' meetings as required by the church's governing documents.

The church undertook a full safeguarding training session for all involved in work with children and vulnerable people. It also sponsors training for members to address issue around strengthening the ministries of women in the church and our awareness and support of those living with domestic abuse in the family.

### **Responsibilities of Trustees**

Charity law requires the trustees to prepare financial statements for each accounting year, which records receipts and payments of charity for the year.

We are responsible for the keeping of proper accounting records which disclosure with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and take reasonable steps to prevent fraud or any other irregularities.

### **Approval**

This report was approved by the trustees and signed on their behalf by:



Allan James Raw



Jonathan Paul Mashinter

Date: 17 January 2026

# **CORNERSTONE CHURCH BRIGHOUSE**

## **INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

Independent Examiner's Report to the Trustees of Cornerstone Church Brighouse

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which consists of the statement of financial activities, balance sheet and the related notes.

### **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 examiners statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Name: Robin Murray

Date: 17 January 2026

## CORNERSTONE CHURCH BRIGHOUSE

### STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	2	92,131	88,230	180,361	184,649
Charitable activities	3	-	2,200	2,200	-
Other trading activities	4	71,170	120	71,290	65,147
<b>Total</b>		<b>163,301</b>	<b>90,550</b>	<b>253,851</b>	<b>249,796</b>
<b>Expenditure on:</b>					
Raising funds	5	58,889	-	58,889	49,919
Charitable activities	6	95,311	80	95,392	100,039
Other	8	361	7,084	7,444	323
<b>Total</b>		<b>154,561</b>	<b>7,164</b>	<b>161,725</b>	<b>150,281</b>
<b>Net income/(expenditure)</b>		<b>8,740</b>	<b>83,386</b>	<b>92,126</b>	<b>99,515</b>
Transfers between funds		(5,580)	5580	-	-
<b>Net movement in funds</b>		<b>3,160</b>	<b>88,966</b>	<b>92,126</b>	<b>99,515</b>

**Reconciliation of  
funds:**

Total funds brought forward	21,303	506,637	527,940	428,425
<b>Total funds carried forward</b>	<b>24,463</b>	<b>595,603</b>	<b>620,066</b>	<b>527,940</b>

# CORNERSTONE CHURCH BRIGHOUSE

## BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds</b> £	<b>Restricted income funds</b> £	<b>Total Funds</b> 2025 £	<b>Total Funds</b> 2024 £
Fixed assets					
Tangible assets	9	934	555,665	556,599	479,834
<b>Total fixed assets</b>		<u>934</u>	<u>555,665</u>	<u>556,599</u>	<u>479,834</u>
Current assets					
Cash at bank and in hand	10	23,529	39,938	63,467	55,884
<b>Total current assets</b>		<u>23,529</u>	<u>39,938</u>	<u>63,467</u>	<u>55,884</u>
<b>Total assets less current liabilities</b>		<u>24,463</u>	<u>595,603</u>	<u>620,066</u>	<u>535,718</u>
Creditors: amounts falling due after one year	11	-	-	-	7,778
<b>Total net assets or liabilities</b>		<u>24,463</u>	<u>595,603</u>	<u>620,066</u>	<u>527,940</u>
<b>Funds of the Charity</b>					
Unrestricted funds	12	24,463	-	24,463	21,303
Restricted income funds	12	-	595,603	595,603	506,637
<b>Total funds</b>		<u>24,463</u>	<u>595,603</u>	<u>620,066</u>	<u>527,940</u>

The financial statements were approved by the trustees on 23 June 2025 and signed on their behalf by:



Allan James Raw  
Trustees  
Date : 17 January 2026



Jonathan Paul Mashinter

# **CORNERSTONE CHURCH BRIGHOUSE**

## **NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2025

### **1. Accounting Policies**

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

#### **1.1 Basis of preparation**

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

#### **1.2 Going concern**

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.4 Tax reclaims on donations and gifts**

Gift Aid receivable is included 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.

#### **1.5 Other trading income**

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

## **1.6 Expenditure**

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

## **1.7 Pensions**

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

## **1.8 Fund accounting**

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

## 1.9 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Land and Buildings	0%		
Plant and Equipment	15%		Reducing Balance
Fixtures and Fittings	10%		Reducing Balance

## 2. Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Donation and gifts	560	3,393	3,953	-
Café Gifts non GA				100
General grants provided by Government/other charities	-	30,000	30,000	11,600
Gift Aid	17,497	8,477	25,974	52,718
Gifts	63,409	38,620	102,029	101,725
Gifts - Non GA	10,165	-	10,165	14,750
Gifts Non GA- New Building	-	7,740	7,740	3,756
Legacies	500	-	500	-
	<b>92,131</b>	<b>88,230</b>	<b>180,361</b>	<b>184,649</b>

## 3. Income from Charitable Activities

Analysis	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£

Sale of Good	2,200	2,200	-
	<b>2,200</b>	<b>2,200</b>	-

#### 4. Income from Other Trading Activities

Analysis	Unrestricted funds	Restricted income funds	Total funds 2025	Total funds 2024
	£	£	£	£
Events	-	120	120	-
Shop income	71,170	-	71,170	65,147
	<b>71,170</b>	<b>120</b>	<b>71,290</b>	<b>65,147</b>

#### 5. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
Cafe Food Costs	21,453	21,121
Cafe staff costs	36,021	28,696
Cafe operating costs	1,415	102
	<b>58,889</b>	<b>49,919</b>

#### 6. Expenditure on Charitable Activities

Analysis	Total funds 2025	Total funds 2024
	£	£
Weekend away Event	2,001	(631)
Building Costs:Health & Safety	43	3,529
Building Costs:Telephone/Internet	618	1,228
Building Costs:TV Licence	174	164
Building Costs:Window Cleaning	2,007	70
Finance & Administration:FiEC Fees	1,476	1,399
Finance & Administration:Insurance	4,117	3,689
IT	828	1,218
Finance & Administration:Licences	1,814	2,443
Finance & Administration:Safeguarding	227	256
IT:Dues and Subscriptions	596	42
Ministry:Books/Music	1,015	669
Ministry:Speakers	113	254
Ministry:TLG Make Lunch	108	(19)
Ministry:Youth Work	955	715
Rent or Lease of Buildings:The Space @ Field Lane	6,952	7,408

Utility Bills	6,462	10,361
Conferences and Courses	1,982	1,966
Staff Costs:HMRC Church	-	9,738
Staff Costs:HMRC Cafe 139	-	5,982
Staff Costs:Mobile Phone	72	116
Staff Costs:Pension Church	2,922	2,586
Staff Costs:Salary - Church	41,372	30,278
Ministry:CAP Team	-	103
Ministry:Giving - Individuals	500	155
Ministry:Giving - Organisations	9,585	8,111
Miscellaneous Costs:Presents/Gifts	150	63
Purchases:Stationary & Office Supplies	808	565
Building Costs:Repair and maintenance	4,629	406
Building Costs:Cleaning Materials	402	1,360
Building Costs:Cathedral Hygiene	234	143
Finance & Administration	870	-
Finance & Administration:Dues and Subscriptions	15	270
Surveys and Inspections	-	14
Ministry:Events	684	1,704
Ministry	-	535
Legal/professional fees	-	1,233
Employee costs	48	-
Advertising and marketing	265	136
Support Costs	1,348	1,780
	<b>95,392</b>	<b>100,039</b>

## 7. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
<b>Governance Costs</b>		
Finance & Administration:Accountant Fees	-	1,476
Finance & Administration:Payroll Fees & Quickbooks	-	910
Legal Fees	-	(606)
Accountants fees	1,348	-
	<b>1,348</b>	<b>1,780</b>

## 8. Other Expenditure

<b>Analysis</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds 2025</b>	<b>Total funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Miscellaneous Costs:Catering	162	67	228	127
Miscellaneous Costs:Transport	48	-	48	-
Depreciation Charge for the Year - Plant & Machinery	126	4,936	5,062	-
Depreciation Charge for the Year - Fixtures & Fittings	25	2,081	2,106	196
	<b>361</b>	<b>7,084</b>	<b>7,444</b>	<b>323</b>

## **9. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>9.1 Cost or valuation</b>			
At 01 April 2024	478,631	1,125	274
Additions	41,013	19,912	33,027
Disposals	-	-	-
Revaluations	-	-	-
Transfers	(12,877)	12,877	-
At 31 March 2025	<b>506,767</b>	<b>33,914</b>	<b>33,301</b>

## **9.2 Depreciation and impairments**

At 01 April 2024	-	169	27
Charge for the year	-	5,062	2106
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-

At 31 March 2025	-	5,231	2,133
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### 9.3 Net book value

At 01 April 2024	478,631	956	247
At 31 March 2025	<b>506,767</b>	<b>28,683</b>	<b>31,168</b>

### 10. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	£
Buildings bank a/c	-	-
Outreach	-	-
Business Account (XXXX 3560)	17,475	20,338
Café Bank Account	5,851	18
Cafe Cash in hand	203	422
New Build (8368)	39,938	35,106
	<b>63,467</b>	<b>55,884</b>

### 11. Creditors: Amounts falling due after one year

	Total funds 2025	Total funds 2024
	£	£
Other creditors	-	7,778
	<b>-</b>	<b>7,778</b>

### 12. Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
	21,303	163,301	(154,561)	(5580)		24,463
<b>Restricted income funds</b>						
	506,637	90,550	(7,164)	5580	-	595,603
<b>Total</b>	<b>527,940</b>	<b>253,851</b>	<b>(161,725)</b>	<b>-</b>	<b>-</b>	<b>620,066</b>

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

<b>Fund names</b>	<b>Fund balances brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>Fund balances carried forward</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>	17,087	161,582	(147,366)	(10,000)	-	21,303
<b>Restricted income funds</b>	411,338	88,214	(2,915)	10,000	-	506,637
<b>Total</b>	<b>428,425</b>	<b>249,796</b>	<b>(150,281)</b>	<b>-</b>	<b>-</b>	<b>527,940</b>

## 12.3 Transfers between funds

### This Year

	<b>Amount</b>
	£
Between unrestricted and restricted funds	5580
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

### Last Year

	<b>Amount</b>
	£
Between unrestricted and restricted funds	10000
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-



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**CORNERSTONE CHURCH BRIGHOUSE**

England & Wales - Charity number 1197078

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# Accounts

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**CORNERSTONE CHURCH BRIGHOUSE**

**TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR END  
31 March 2024**

TRUSTEES' REPORT ..... 3  
INDEPENDENT EXAMINER'S REPORT..... 7  
STATEMENT OF FINANCIAL ACTIVITIES ..... 8  
BALANCE SHEET ..... 9  
NOTES TO THE FINANCIAL STATEMENTS ..... 10

The Trustees have the pleasure of submitting the Report and Accounts for the financial period 1 April 2023 to 31 March 2024.

### **Objects of the Charity**

The charity is a church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) registered as a Charitable Incorporated

Organisation.

The Church seeks to demonstrate the Christian Faith in action by faithfully preaching the Gospel and serving the local community in a range of different ways. Its vision is 'Reaching Out and Building Up in the Gospel of Jesus Christ for the Glory of God'.

### **Summary of the Charity's Main Activities and Achievements**

The Church is not a building. It is a gathering of ordinary people of every background, whose lives have been radically and permanently changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are committed to love and care for each other and to bring a blessing to the area in which they lived. Cornerstone Church, Brighouse, its trustees and elders, deacons and members are committed to the pursuit of those Biblical principles. It is not alone in this. It is one of many churches in the local area, across the country and, indeed, all over the world, that are declaring the life changing power that comes through trusting and living for Jesus Christ, as Lord and Saviour and friend.

To further the above objects and vision, the charity's main activities and achievements were as follows:

During this period the church has continued to share and enjoy open, communal Sunday worship, the public reading, teaching, and ministering of the God's Word, the sharing and taking of communion, and prayer, at The Space Community @ Field Lane in Rastrick. The church has met there for its Sunday service since June 2022 and are grateful for the welcome The Space has given. The church meets for prayer at its own building on Bradford Road in Brighouse and other prayer and Bible study in home groups around the area throughout the week. The church elders, pastoral team and home groups ensure care for the church fellowship and provide both ongoing and immediate support wherever there is need.

The church engages in family, youth and adult activities throughout the week, including, Sunday evening youth meetings, Sunday morning junior church, Make Lunch in partnership with Transforming Lives for Good (TLG) – a school holiday lunch and activity provision; debt and management courses in partnership with Christians Against Poverty (CAP). It also holds numerous other seasonal activities, open to all including a Christmas Pantivity, Easter Extravaganza and summer picnics in Wellholme Park, Brighouse.

The church is well-established, known and respected in the local community. The church continues to build links with the local community both through its activities and through its church run café – Café 139 - run from its building on Bradford Road, Brighouse, which is part of its ministry and outreach welcome.

### **Café 139**

The church's café has now been running for 12 years and continues to provide a warm and friendly location for local people to come and meet and enjoy good, reasonably priced food and drink. The café has a paid manager and assistant but is otherwise run entirely by volunteers, from the church membership, congregation and from outside the church. Whilst not running for profit the café has always sought to cover its costs, but as part of the church's ministry, is still part of the overall church budget. It is an excellent place for the church link with the community and build meaningful contact and relationships. The café is used as a location to promote the church's events and to provide books, leaflets and conversation about the Christian Faith. In addition to this the café promotes and runs special events, including Christmas meals for customers, quiz nights and seasonal breakfast and evening talks. The church has run an Essentials course – exploring the Gospel of Jesus Christ – which is open to all. For many years the café has also hosted an annual McMillan Cancer Support day, donating all café takings for the day to the charity.

### **Project 139**

Project 139 continues to develop the church's buildings at 139 Bradford Road and 2 Gathorne Street. These two adjacent premises have now been linked together making one premise. The primary aims continue to be for church to have its main Sunday services back at its own premises and for use of the premises, in time, to be expanded for other charity activities. Through the year the church has developed the basement of the Bradford Road building to facilitate and provide space for work to commence on the first floor – which is intended to be a large capacity meeting space for the church. By March 2024, the basement had been cleared, excavated and tanked out. A new entrance from Bradford Road has been excavated and built, and new heating for the building fitted. The development continues to follow a staged approach and work on the basement is expected to be completed by the autumn of 2024.

In planning and undertaking its activities the trustees have applied the guidance on public benefit issued by the Charity Commission and the trustees, as elders, continue to seek guidance as appropriate from FIEC of which we have been active members for many years.

### **Legacy Impact of COVID-19**

The year saw no impact from the pandemic with church activities operating normally. Other things being equal, the trustees will remove this section from next year's Trustees' Report.

### **Financial Review**

The church finances are operated to ensure the smooth running of the church's activities in accordance with its financial management procedures, which are reviewed annually. The church treasurer is the church officer responsible for overseeing the finances of the church, and together with members of the finance team, provide updates to the trustees at their regular meetings throughout the year, to ensure they can discharge their statutory responsibilities as required by Commission Charity law.

The church aims to give away a minimum of 10% of its income each year in support of charitable Christian work and organisations. All monies given are to organisations or individuals that the church knows and has established links with. The church membership is aware of organisations and individuals in receipt of regular giving for their Christian ministries.

## Reserves Policy

The Trustees have determined that the charity should hold unrestricted cash of no less than £17k. This equated to approximately 2 months' (£12k) unrestricted church expenditure and approximately 10% of the annual income of Café 139. During the financial period these figures have increased and so the level of unrestricted cash will be revised upwards in the financial period starting 1 April 2024. This is to ensure that the charity could continue to operate should there be any sudden and adverse reduction in income or significant expenditures. At the end of March 2024, the charity held unrestricted cash of £20.3K in its main church account, £0 in its Café account and £0.1K in petty cash, which aggregated is £20.4K.

Project 139 has been so far financed using gift and donations from church members, the wider congregation and from the generous donations of other churches and supporters. During this financial period a further gift day took place in the church and another is planned for June 2024. In addition to this the church has applied, and continues to apply for, grants from charitable organisations and foundations to support the transformation of the building. All income related to the building is considered by the Trustees to be reserved exclusively for this venture and items of expenditure associated with it. The balance on 31 March 2024 was £35.1K.

The income of the church shows a significant reduction in this financial period compared to the previous period. This is due to the previous financial period being inflated by the formal transfer of cash and assets from the church as a Charitable Unincorporated Organisation to its new status as a Charitable Incorporated Organisation.

## Governance

The policy and operating decisions of the church rest with the elders, who are the trustees of the charity, in consultation with the Deacons and membership of the church, which is currently 44. They meet regularly, in accordance with a planned and shared timetable of various meetings and monitor the activities of the church. All major decisions are voted upon by the church's membership in accordance with the Constitution and Church Handbook.

Elders and deacons are appointed by vote of the church membership at a properly held church business meeting. During the financial period the church elected four deacons, from the church membership, to undertake the following roles: Project 139, Health & Safety, IT & AV, and Events.

The church also granted the Pastor of the church (who is an elder and trustee) a paid ministry break for three months in summer 2023, and following this a sabbatical to one of the unpaid elders/trustee in Winter 2023/24. During these periods, both fulfilled their roles as trustees and attended trustees' meetings as required by the church's governing documents.

## Responsibilities of Trustees

Charity law requires the trustees to prepare financial statements for each accounting year, which records receipts and payments of the charity for the year.

We are responsible for the keeping of proper accounting records which disclosure with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:



**Allan James Raw**

*J Paul Mashinter*

**John Paul Mashinter**

**Date: 8/th November 2024**

pendent examiner's report to the trustees of Cornerstone Church Brighthouse Charitable Incorporated Organisation ('the CIO').

I report to the charity trustees on my examination of the accounts of the CIO for the period from registration 1 April 2023 to the 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement- matter of concern identified**

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 as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



.....

R J Murray FIPA FIPA

Financial Accountant

24 Rayner Drive  
Brighthouse  
HD6 2DG

Date: 8<sup>th</sup> November 2024

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and legacies	2	96,435	88,214	184,649	159,353
Charitable activities	3	65,147	-	65,147	70,157
Other	5	-	-	-	382,112
<b>Total</b>		<b>161,582</b>	<b>88,214</b>	<b>249,796</b>	<b>611,622</b>
<b>Resources expended</b>					
<b>Expenditure on:</b>					
Raising funds	6	49,919	-	49,919	74,495
Charitable activities	7	97,244	2,795	100,039	107,934
Other	9	203	120	323	768
<b>Total</b>		<b>147,366</b>	<b>2,915</b>	<b>150,281</b>	<b>183,197</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>14,216</b>	<b>85,299</b>	<b>99,515</b>	<b>428,425</b>
<b>Net income/(expenditure)</b>		<b>14,216</b>	<b>85,299</b>	<b>99,515</b>	<b>428,425</b>
Other recognised gains/(losses):					
Other gains/(losses)		(10,000)	10,000	-	0
<b>Net movement in funds</b>		<b>4,216</b>	<b>95,299</b>	<b>99,515</b>	<b>428,425</b>
Reconciliation of funds:					
Total funds brought forward		17,087	411,338	428,425	-
<b>Total funds carried forward</b>		<b>21,303</b>	<b>506,637</b>	<b>527,940</b>	<b>428,425</b>

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets					
Tangible assets	10	525	479,309	479,834	380,067
<b>Total fixed assets</b>		<b>525</b>	<b>479,309</b>	<b>479,834</b>	<b>380,067</b>
Current assets					
Cash at bank and in hand	11	20,778	35,106	55,884	69,469
<b>Total current assets</b>		<b>20,778</b>	<b>35,106</b>	<b>55,884</b>	<b>69,469</b>
<b>Total assets less current liabilities</b>		<b>21,303</b>	<b>514,415</b>	<b>535,718</b>	<b>449,536</b>
Creditors: amounts falling due after one year	12	-	7,778	7,778	21,111
<b>Total net assets or liabilities</b>		<b>21,303</b>	<b>506,637</b>	<b>527,940</b>	<b>428,425</b>
<b>Funds of the Charity</b>					
Unrestricted funds	13	21,303		21,303	17,087
Restricted income funds	13		506,637	506,637	411,338
Endowment funds	13			-	-
<b>Total funds</b>		<b>21,303</b>	<b>506,307</b>	<b>527,940</b>	<b>428,425</b>

The financial statements were approved by the Board of Trustees on 8<sup>th</sup> November 2024 and signed on its behalf by:

Allan James Raw



.....

Jonathan Paul Mashintor



.....

# 1 Accounting Policies

## 1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

## 1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

## 1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

## 1.4 Tax reclaims on donations and gifts

Gift Aid receivable is included 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.

## 1.5 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

## 1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

### 1.7 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

### 1.8 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

### 1.9 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Land and Buildings	0%		
Plant and Equipment	15%		Straight Line
Fixtures and Fittings	10%		Straight Line

## 2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Cafe Gifts non GA	100	-	-	100	699

General grants provided by Government/other charities	-	11,600	-	11,600	25,000
Gift Aid	29,640	23,078	-	52,718	7,519
Gifts	66,695	35,030	-	101,725	75,600
Gifts - Non GA	-	14,750	-	14,750	50,535
Gifts Non GA- New Building	-	3,756	-	3,756	-
	96,435	88,214	-	184,649	159,353

### 3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Sale of Good	65,147	-	-	65,147	70,157
	65,147	-	-	65,147	70,157

### 5 Other Income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Total funds 2023
Analysis	£	£	£	£	£
Building fund transferred from previous charity	-	-	-	-	324,090

Cafe fund transferred from previous charity	-	-	-	-	2,073
General fund transferred from previous charity	-	-	-	-	55,949
	-	-	-	-	382,112

## 6 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
£	£	£
Cafe Food Costs	21,121	23,694
Cafe staff costs	28,696	40,418
Cafe operating costs	102	10,383
	49,919	94,495

## 7 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
£	£	£
Weekend away Event	(631)	657
Building Costs:Health & Safety	3,529	1,222
Building Costs:Telephone/Internet	1,228	757
Building Costs:TV Licence	164	62
Building Costs:Window Cleaning	70	120
Finance & Administration:FiEC Fees	1,399	284
Finance & Administration:Insurance	3,689	5,163
IT	1,218	1,774
Finance & Administration:Licences	2,443	854
Finance & Administration:Safeguarding	256	256
IT:Dues and Subscriptions	42	32

Ministry:Books/Music	669	417
Ministry:Speakers	254	200
Ministry:TLG Make Lunch	(19)	1,338
Ministry:Youth Work	715	435
Rent or Lease of Buildings:Carr Green Hire	-	2,347
Rent or Lease of Buildings:The Space @ Field Lane	7,408	6,147
Staff Costs:Broadband Expenses	-	12
Utility Bills	10,361	2,582
Conferences and Courses	1,966	1,094
Staff Costs:HMRC Church	9,738	(3,749)
Staff Costs:HMRC Cafe 139	5,982	-
Staff Costs:Mobile Phone	116	69
Staff Costs:Pension Church	2,586	3,620
Staff Costs:Salary - Cafe	-	93
Staff Costs:Salary - Church	30,278	56,969
Ministry:CAP Team	103	73
Ministry:Giving - Individuals	155	361
Miscellaneous Costs:Individual's Education Fees	-	125
Ministry:Giving - Organisations	8,111	13,916
Miscellaneous Costs:Presents/Gifts	63	99
Purchases:Stationary & Office Supplies	565	558
Building Costs:Repair and maintenance	406	23
Building Costs:Cleaning Materials	1,360	-
Building Costs:Cathedral Hygiene	143	-
Finance & Administration	-	178
Finance & Administration:Dues and Subscriptions	270	-
Surveys and Inspections	14	2,944
Ministry:Events	1,704	122

Ministry	535	699
Memory Cafe Outreach	-	169
Legal/professional fees	1,233	-
Advertising and marketing	136	76
Support Costs	1,780	5,836
	<b>100,039</b>	<b>107,934</b>

## 8 Support Costs

Analysis	Total funds 2024 £	Total funds 2023 £
<b>Governance Costs</b>		
Finance & Administration: Accountant Fees	1,476	1,320
Finance & Administration: Payroll Fees & Quickbooks	910	847
Legal Fees	(606)	3,669
	<b>1,780</b>	<b>5,836</b>

## 9 Other Expenditure

Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds 2024 £	Total funds 2023 £
Council tax	-	-	-	-	642
Miscellaneous Costs: Catering	127	-	-	127	59
Miscellaneous Costs: Transport	-	-	-	-	67
Depreciation	76	120	-	196	-
	<b>203</b>	<b>120</b>	<b>-</b>	<b>323</b>	<b>768</b>

## 10 Tangible Fixed Assets

### 10.1 Cost or valuation

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings
	£	£	£
At 01 April 2023	380,067	-	-
Additions	98,564	1,125	274
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2024	478,631	1,125	274

## 10.2 Amortisation and impairments

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings
	£	£	£
At 01 April 2023	-	-	-
Additions	-	169	27
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 31 March 2024	-	169	27

## 10.3 Net book value

	Freehold Land & Buildings	Plant & Machinery	Fixtures & Fittings
	£	£	£
At 01 April 2023	380,067	-	-
At 31 March 2024	478,631	956	247

## 11 Cash at bank and in hand

	Total funds 2024	Total funds 2023
	£	£
Business Account (XXXX 3560)	20,338	16,755
New Build (8368)	35,106	52,382
Café Bank Account	18	148
Cafe Cash in hand	422	184

55,884

69,469

## 12 Creditors: Amounts falling due after one year

	Total funds 2024	Total funds 2023
	£	£
Loans	7,778	21,111
	7,778	21,111

## 13 Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>	17,087	161,582	(147,366)	(10,000)	-	21,303
<b>Restricted income funds</b>	411,388	88,214	(2,915)	10,000	-	506,637
<b>Total</b>	428,425	249,796	(150,281)	0	-	527,940

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>	-	215,390	(178,303)	(20,000)	0	17,087
<b>Restricted income funds</b>	-	396,232	(4,894)	20,000	0	411,388

<b>Total</b>	-	611,622	(179,242)	0	0	428,425
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### 13.3 Transfers between funds

#### This Year

	<b>Amount £</b>	
Between unrestricted and restricted funds		10,000
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-

#### Last Year

	<b>Amount £</b>	
Between unrestricted and restricted funds		20,000
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-



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Sat, 9th Nov 2024 15:23:58 GMT	Mr Jonathan Paul Mashinter viewed the envelope (176.248.137.60)
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Sat, 9th Nov 2024 14:15:56 GMT

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**CORNERSTONE CHURCH BRIGHOUSE**

England & Wales - Charity number 1197078

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# Accounts

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**CORNERSTONE CHURCH BRIGHOUSE**  
a Charitable Incorporated Organisation  
**TRUSTEES' REPORT**  
**AND**  
**FINANCIAL STATEMENTS**

**FOR THE PERIOD 13 DECEMBER 2021 TO**  
**31 MARCH 2023**

TRUSTEES' REPORT ..... 3  
INDEPENDENT EXAMINER'S REPORT..... 6  
STATEMENT OF FINANCIAL ACTIVITIES ..... 7  
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NOTES TO THE FINANCIAL STATEMENTS ..... 9

The Trustees have the pleasure of submitting the Report and

Accounts for the financial period 13 December 2021 to 31 March 2023. This period of 15 months will bring the charity in line with its chosen reporting date of 31 March – as it was under its previous charitable structure. These are the first independently examined accounts of the charity in its new status as a Charitable Incorporated Organisation (CIO).

### **Objects of the Charity**

The charity, which is a church affiliated to the Fellowship of Independent Evangelical Churches (FIEC), was registered as a CIO on 13 December 2021, having previously been a Charitable Unincorporated Association (CUA) since the 1980s.

The Church seeks to demonstrate the Christian Faith in action by faithfully preaching the Gospel and serving the local community in a range of different ways. Its vision is 'Reaching Out and Building Up in the Gospel of Jesus Christ and for the Glory of God'.

### **Summary of the Charity's Main Activities and Achievements**

The Church is not a building. It is a gathering of ordinary people of every background, whose lives have been radically and permanently changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are committed to love and care for each other and to bring a blessing to the area in which they lived. Cornerstone Church, Brighouse, its trustees and elders, deacons and members are committed to the pursuit of those Biblical principles. It is not alone in this. It is one of many churches in the local area, across the country and, indeed, all over the world, that are declaring the life changing power that comes through trusting and living for Jesus Christ, as Lord and Saviour and friend.

To further the above objects and vision, the charity's main activities and achievements were as follows:

During this period the church has continued to share and enjoy open, communal Sunday worship, the public reading, teaching, and ministering of the God's Word, the sharing and taking of communion, and prayer, in The Space Community @ Field Lane in Rastrick. The church meets for prayer at its building on Bradford Road in Brighouse and other prayer and Bible study in home groups around the area throughout the week. The church elders, pastoral team and home groups ensure care for the church fellowship, and provide both ongoing and immediate support wherever there is need.

The church engages in family, youth and adult activities throughout the week, including, Sunday evening youth meetings, Sunday morning junior church, Make Lunch in partnership with Transforming Lives for Good (TLG) – a school holiday lunch and activity provision; debt and management courses in partnership with Christians Against Poverty (CAP), as well as numerous other seasonal activities open to all.

The church is well-established, known and respected in the local community. The church continues to build links with the local community both through its activities and through its church run café – Café 139 - run from its building on Bradford Road, Brighouse, which is part of its ministry and outreach welcome.

**Café 139**

The church's café has since 2012 provided a warm and friendly location for local people to come and meet and enjoy good, reasonably priced food and drink. The café has a paid manager and assistant but is otherwise run entirely by volunteers, from the church membership, congregation and from outside the church. Whilst not running for profit the café has always sought to cover its costs, but as part of the church's ministry, is still part of the overall church budget. It is an excellent place for the church link with the community and build meaningful contact and relationships. The café is used as a location to promote the church's events and to provide books, leaflets and conversation about the Christian Faith.

**Project 139**

To consolidate the church's footprint at its building in Bradford Road, Brighouse, in January 2022, the church bought an adjacent property on Gathorne Street. This was with the express intention of using this building to enable the opening up of the first floor of its current building on Bradford Road. Project 139 aims to allow the church to have its main Sunday services back at its own premises and for use of the premises, in time, to be expanded for other charity activities. This is an exciting venture, that although taking time to realise has seen work commence on the basement of the Bradford Road building to facilitate and provide space for work to commence on the first floor – which is intended to be a large capacity meeting space for the church.

In planning and undertaking its activities the trustees have applied the guidance on public benefit issued by the Charity Commission and the trustees, as elders, continue to seek guidance as appropriate from FIEC of which we have been active members for many years.

**Legacy Impact of COVID-19**

The church continued functioning during the pandemic in keeping with Government law and guidance around social distancing, and also remained financially stable throughout that same time, with little appreciable change in giving. 2022 saw an almost full return to normality, with the exception that the established venue for Sunday services – Brighouse Civic Hall – was not re-opened and so the church had to find alternative accommodation first at a local school and then at The Space @ Field Lane, who have warmly welcomed and supported the church on Sundays.

**Financial Review**

The church finances are operated to ensure the smooth running of the church's activities in accordance with its financial management procedures, which are reviewed annually. The church treasurer is the church officer responsible for overseeing the finances of the church, and together with members of the finance team, provide updates to the trustees at their regular meetings throughout the year, to ensure they can discharge their statutory responsibilities as required by Commission Charity law.

The church aims to give away 10% of its income each year in support of charitable Christian work and organisations. All monies given are to organisations or individuals that the church knows and has established links with. The church membership is aware of organisations and individuals in receipt of regular giving for their Christian ministries.

## Reserves Policy

The Trustees have determined that the charity should hold unrestricted cash of no less than £17k. This equates to approximately 2 months' (£12k) unrestricted church expenditure and approximately 10% of the annual income of Café 139. This is to ensure that the charity could continue to operate should there be any sudden and adverse reduction in income or significant expenditures. At the end of March 2023, the charity held unrestricted cash of £16.8k in its main church account, £0.1k in its Café account and £0.2k in petty cash, which aggregated is £17.1k.

Project 139 has been so far financed using gift and donations from church members, the wider congregation and from the generous donations of other churches and supporters. In addition to this the church has applied, and continues to apply for, grants from charitable organisations and foundations to support the transformation of the building. Sunbridge Road Mission in Bradford, FIEC and Benefact Trust have very kindly supported the church financially in this venture. All income related to the building is considered by the Trustees to be reserved exclusively for this venture and items of expenditure associated with it. The balance on 31 March 2023 was £52.4k.

The cash and assets of Cornerstone Church, Brighouse were held in trust by FIEC Trust Limited as part of its original status as a CUA. On 30 September 2022, all assets were formally transferred to the CIO by Edward Connors Solicitors acting on behalf of the church, and the CUA ceased to operate.

## Governance

The policy and operating decisions of the church rest with the elders, who are the trustees of the charity, in consultation with the Deacons (when in office) and membership of the church, which is currently 44. They meet regularly, in accordance with a planned and shared timetable of various meetings and monitor the activities of the church. All major decisions are voted upon by the church's membership in accordance with the Constitution and Church Handbook.


Elders and deacons are appointed by vote of the church membership at a properly held church business meeting.

## Responsibilities of Trustees

Charity law requires the trustees to prepare financial statements for each accounting year, which records receipts and payments of the charity for the year. We are responsible for the keeping of proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and take reasonable steps to prevent fraud or any other irregularities.

## Approval

This report was approved  on the 30 January 2024 on behalf of the trustees by:

Allan James Raw .....

Independent examiner's report to the trustees of Cornerstone Church Brighouse Charitable Incorporated Organisation ('the CIO').

I report to the charity trustees on my examination of the accounts of the CIO for the period from registration 13 December 2021 to the 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the CIO 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 CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement- matter of concern identified**

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 as required by section 130 of the Act; or
2. the accounts do not accord with those records.

In carrying out my examination. I noted some inefficient ways of recording transactions in particular banking in the cafe activities. These I will arrange to discuss and train the people concerned to improve the systems.

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.



.....

R J Murray FIPA FIPA

Financial Accountant

24 Rayner Drive  
Brighouse  
HD6 2DG

Date: 30 Jan 2024

<b>Recommended categories by activity</b>	<b>Notes</b>	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total Funds 2023 £</b>
<b>Incoming resources</b>				
<b>Income and endowments from:</b>				
Donations and legacies	2	87,211	72,142	159,353
Charitable activities	3	70,157	0	70,157
Other	4	58,022	324,090	382,112
<b>Total</b>		<b>215,390</b>	<b>396,232</b>	<b>611,622</b>
<b>Resources expended</b>				
<b>Expenditure on:</b>				
Raising funds	5	74,495	0	74,495
Charitable activities	6	103,682	4,252	107,934
Other	8	126	642	768
<b>Total</b>		<b>178,303</b>	<b>4,894</b>	<b>183,197</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>37,087</b>	<b>391,338</b>	<b>428,425</b>
<b>Net income/(expenditure)</b>		<b>37,087</b>	<b>391,338</b>	<b>428,425</b>
Other gains/(losses)		(20,000)	20,000	0
<b>Net movement in funds</b>		<b>17,087</b>	<b>411,338</b>	<b>428,425</b>
Reconciliation of funds:				
Total funds brought forward		0	0	0
<b>Total funds carried forward</b>		<b>17,087</b>	<b>411,338</b>	<b>428,425</b>

Recommended categories by activity	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2023 £
Fixed assets				
Tangible assets	9	0	380,067	380,067
Total fixed assets		0	380,067	380,067
Current assets				
Cash at bank and in hand	10	17,087	52,382	69,469
Total current assets		17,087	52,382	69,469
<b>Total assets less current liabilities</b>		<b>17,087</b>	<b>432,449</b>	<b>449,536</b>
Creditors: amounts falling due after one year	11	0	21,111	21,111
<b>Total net assets or liabilities</b>		<b>17,087</b>	<b>411,338</b>	<b>428,425</b>
Funds of the Charity				
Unrestricted funds	12	17,087		17,087
Restricted income funds	12		411,338	371,338
<b>Total funds</b>		<b>17,087</b>	<b>411,338</b>	<b>388,425</b>

The financial statements were approved by the Board on 30 January 2024 and signed on its behalf of the Trustees by:

Allan James Raw



.....



Jonathan Paul Mashintor

.....

# 1 Accounting Policies

## 1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

## 1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

## 1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

## 1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

## 1.5 Legacies

Legacies are 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 assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

## 1.6 Government grants

The charity has not received government grants in the reporting period

## 1.7 Tax reclaims on donations and gifts

Gift Aid receivable is included 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.

### **1.8 Other trading income**

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

### **1.9 Expenditure**

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

### **1.10 Pensions**

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

### **1.11 Taxation**

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax incurred is not recoverable as not registered for VAT.

### **1.12 Fund accounting**

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

### 1.13 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Freehold Land and Buildings	0%		
Plant and Equipment	15%		Straight Line
Fixtures and Fittings	10%		Straight Line

**Note:** Provide an option to increase rows as per user requirement.

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

## 2 Income from Donations and Legacies

Analysis	Unrestricted funds	Restricted income funds	Total funds 2023
£	£	£	£
Cafe Gifts non GA	699	0	699
General grants provided by Government/other charities	0	25,000	25,000
Gift Aid	5,217	2,302	7,519
Gifts	63,105	12,495	75,600
Gifts - Non GA	18,190	32,345	50,535
<b>Total</b>	<b>87,211</b>	<b>72,142</b>	<b>159,353</b>

### 3 Income from Charitable Activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Sale of Good	70,157	0	0	70,157	0
<b>Total</b>	<b>70,157</b>	<b>0</b>	<b>0</b>	<b>70,157</b>	<b>0</b>

### 4 Other Income

	Unrestricted funds	Restricted income funds	Total funds 2023
Analysis	£	£	£
Building fund transferred from previous charity	0	324,090	324,090
Cafe fund transferred from previous charity	2,073	0	2,073
General fund transferred from previous charity	55,949	0	55,949
<b>Total</b>	<b>58,022</b>	<b>324,090</b>	<b>382,112</b>

### 5 Expenditure on Raising Funds

Analysis	Total funds 2023
£	£
Cafe Food Costs	23,694
Cafe staff costs	40,418
Cafe operating costs	10,383
<b>Total</b>	<b>94,495</b>

## 6 Expenditure on Charitable Activities

Analysis	Total funds 2023
£	£
Weekend away Event	657
Building Costs:Health & Safety	1,222
Building Costs:Telephone/Internet	757
Building Costs:TV Licence	62
Building Costs:Window Cleaning	120
Finance & Administration:FiEC Fees	284
Finance & Administration:Insurance	5,163
IT	1,774
Finance & Administration:Licences	854
Finance & Administration:Safeguarding	256
IT:Dues and Subscriptions	32
Ministry:Books/Music	417
Ministry:Speakers	200
Ministry:TLG Make Lunch	1,338
Ministry:Youth Work	435
Rent or Lease of Buildings:Carr Green Hire	2,347
Rent or Lease of Buildings:The Space @ Field Lane	6,147
Staff Costs:Broadband Expenses	12
Utility Bills	2,582
Conferences and Courses	1,094
Staff Costs:HMRC Church	(3,749)
Staff Costs:Mobile Phone	69
Staff Costs:Pension Church	3,620
Staff Costs:Salary - Cafe	93
Staff Costs:Salary - Church	56,969
Ministry:CAP Team	73
Ministry:Giving - Individuals	361

Miscellaneous Costs:Individual's Education Fees	125
Ministry:Giving - Organisations	13,916
Miscellaneous Costs:Presents/Gifts	99
Purchases:Stationary & Office Supplies	558
Building Costs:Repair and maintenance	23
Finance & Administration	178
Surveys and Inspections	2,944
Ministry:Events	122
Ministry	699
Memory Cafe Outreach	169
Advertising and marketing	76
Support Costs	5,836
<b>Total</b>	<b>107,934</b>

## 7 Support Costs

Analysis	Total funds 2023
	£
<b>Governance Costs</b>	
Finance & Administration:Accountant Fees	1,320
Finance & Administration:Payroll Fees & Quickbooks	847
Legal Fees	3,669
<b>Total</b>	<b>5,836</b>

## 8 Other Expenditure

Analysis	Unrestricted funds	Restricted income funds	Total funds 2023
	£	£	£
Council tax	0	642	642
Miscellaneous Costs:Catering	59	0	59
Miscellaneous Costs:Transport	67	0	67
<b>Total</b>	<b>126</b>	<b>642</b>	<b>768</b>

## 9 Tangible Fixed Assets

### 9.1 Cost or valuation

	Freehold Land & Buildings
	£
Additions	380,067
At 31 March 2023	380,067

### 9.2 Amortisation and impairments

	Freehold Land & Buildings
	£
Charge for period	0
At 31 March 2023	0

### 9.3 Net book value

	Freehold Land & Buildings
	£
At 31 March 2023	380,067

## 10 Cash at bank and in hand

	Total funds 2023
	£
Business Account (XXXX 3560)	16,755
New Build (8368)	52,382
Café Bank Account	148
Cafe Cash in hand	184
<b>Total</b>	<b>69,469</b>

## 11 Creditors: Amounts falling due after one year

	Total funds 2023
	£
Loans	21,111
<b>Total</b>	<b>21,111</b>

## 12 Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
<b>Unrestricted funds</b>	0.00	215,390	(178,303)	(20,000)	0	17,087
<b>Restricted income funds</b>	0	396,232	(4,894)	20,000	0	411,388
<b>Total</b>	<b>0</b>	<b>611,622</b>	<b>(183,197)</b>	<b>0</b>	<b>0</b>	<b>428,425</b>

**12.2 Transfers between funds****This Period**

	<b>Amount</b>	
	<b>£</b>	
Between unrestricted and restricted funds		20000
Between endowment and restricted funds		0
Between endowment and unrestricted funds		0



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Tue, 30th Jan 2024 10:36:16 UTC	Mr Jonathan Paul Mashinter - Signer (9c030268837317775ceb182054544152)

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Tue, 30th Jan 2024 10:32:02 UTC	Document emailed to party email18.132.118.104
Tue, 30th Jan 2024 10:32:12 UTC	Robin Murray viewed the envelope77.101.36.85
Tue, 30th Jan 2024 10:32:31 UTC	Robin Murray signed the envelope77.101.36.85
Tue, 30th Jan 2024 10:32:32 UTC	Sent the envelope to Mr Jonathan Paul Mashinter for signing77.101.36.85
Tue, 30th Jan 2024 10:32:32 UTC	Document emailed to party email18.169.105.145
Tue, 30th Jan 2024 10:32:32 UTC	Robin Murray viewed the envelope77.101.36.85

Tue, 30th Jan 2024 10:34:04 UTC	Mr Jonathan Paul Mashinter viewed the envelope176.248.137.60
Tue, 30th Jan 2024 10:36:16 UTC	Mr Jonathan Paul Mashinter signed the envelope176.248.137.60
Tue, 30th Jan 2024 10:36:16 UTC	This envelope has been signed by all parties176.248.137.60
Tue, 30th Jan 2024 10:36:17 UTC	Mr Jonathan Paul Mashinter viewed the envelope176.248.137.60