

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**EWHURST BAPTIST CHURCH**

HPCA Limited  
Station House  
Connaught Road  
Brookwood  
Woking  
Surrey  
GU24 0ER

**EWHURST BAPTIST CHURCH**

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**for the year ended 31 March 2023**

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# **EWHURST BAPTIST CHURCH**

## **REPORT OF THE TRUSTEES** **for the year ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

#### **Principal address**

The Street  
EWHURST  
Surrey  
GU6 7QA

#### **Trustees**

B Scadden  
A Stride  
G Pratt  
M Copus

#### **Independent Examiner**

Lance Redman  
HPCA Limited  
Station House  
Connaught Road  
Brookwood  
Woking  
Surrey  
GU24 0ER


#### **Solicitors**

Anthony Collins Solicitors  
134 Edmund Street  
Birmingham  
B3 2ES

#### **Banker**

Barclays Bank UK plc  
71 high Street  
Cranleigh  
Surrey  
GU6 8AX

Approved by order of the board of trustees on 12/12/2023 and signed on its behalf by:

  
.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EWHURST BAPTIST CHURCH**

**Independent examiner's report to the trustees of Ewhurst Baptist Church**

I report to the charity trustees on my examination of the accounts of Ewhurst Baptist Church (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Lance Redman

HPCA Limited  
Station House  
Connaught Road  
Brookwood  
Woking  
Surrey  
GU24 0ER

Date: ..... 15 December 2023

**EWHURST BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		21,825	11,609	33,434	111,883
Other trading activities	2	939	-	939	45
Investment income	3	256	-	256	9,148
<b>Total</b>		<u>23,020</u>	<u>11,609</u>	<u>34,629</u>	<u>121,076</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	710	-	710	3,935
Charitable activities					
Work of the church		<u>48,409</u>	<u>11,174</u>	<u>59,583</u>	<u>45,636</u>
<b>Total</b>		<u>49,119</u>	<u>11,174</u>	<u>60,293</u>	<u>49,571</u>
<b>NET INCOME/(EXPENDITURE)</b>		(26,099)	435	(25,664)	71,505
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,630,659	-	1,630,659	1,559,154
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,604,560</u></u>	<u><u>435</u></u>	<u><u>1,604,995</u></u>	<u><u>1,630,659</u></u>

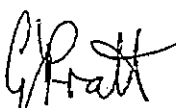
The notes form part of these financial statements

**EWHURST BAPTIST CHURCH**

**BALANCE SHEET**  
**31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	1,495,299	-	1,495,299	1,498,948
<b>CURRENT ASSETS</b>					
Debtors	9	3,283	-	3,283	6,776
Cash at bank and in hand		<u>107,798</u>	<u>435</u>	<u>108,233</u>	<u>127,425</u>
		111,081	435	111,516	134,201
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,820)	-	(1,820)	(2,490)
<b>NET CURRENT ASSETS</b>		<u>109,261</u>	<u>435</u>	<u>109,696</u>	<u>131,711</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,604,560</u>	<u>435</u>	<u>1,604,995</u>	<u>1,630,659</u>
<b>NET ASSETS</b>		<u>1,604,560</u>	<u>435</u>	<u>1,604,995</u>	<u>1,630,659</u>
<b>FUNDS</b>	11				
Unrestricted funds				1,604,560	1,630,659
Restricted funds				<u>435</u>	-
<b>TOTAL FUNDS</b>				<u>1,604,995</u>	<u>1,630,659</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/12/2023  
and were signed on its behalf by:

  
.....  
Trustee

The notes form part of these financial statements

## **EWHURST BAPTIST CHURCH**

### **NOTES TO THE FINANCIAL STATEMENTS** **for the year ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

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

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on cost

No depreciation has been charged on Freehold Properties.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

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

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

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

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

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

##### **Governance costs**

These comprise expenditure relating to compliance with constitutional and statutory requirements.

**EWHURST BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**2. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	939	45
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	-	9,139
Deposit account interest	256	9
	<u>256</u>	<u>9,148</u>

**4. RAISING FUNDS**

**Investment management costs**

	2023	2022
	£	£
Maintenance & Repairs	282	2,356
Professional fees	-	1,171
Insurance	428	408
	<u>710</u>	<u>3,935</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**6. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	20,997	11,917
Other pension costs	2,387	1,355
	<u>23,384</u>	<u>13,272</u>

With effect from September 2021 a Minister was employed by the church and he and his family are living in the Manse.

The average monthly number of employees during the year was as follows:

	2023	2022
Minister	1	1
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.



**EWHURST BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	98,840	13,043	111,883
Other trading activities	45	-	45
Investment income	9,148	-	9,148
<b>Total</b>	<u>108,033</u>	<u>13,043</u>	<u>121,076</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3,935	-	3,935
<b>Charitable activities</b>			
Work of the church	42,526	3,110	45,636
<b>Total</b>	<u>46,461</u>	<u>3,110</u>	<u>49,571</u>
 <b>NET INCOME</b>	61,572	9,933	71,505
Transfers between funds	9,933	(9,933)	-
<b>Net movement in funds</b>	<u>71,505</u>	<u>-</u>	<u>71,505</u>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,559,154	-	1,559,154
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,630,659</u></u>	<u><u>-</u></u>	<u><u>1,630,659</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>1,488,000</u>	<u>14,597</u>	<u>1,502,597</u>
 <b>DEPRECIATION</b>			
At 1 April 2022	-	3,649	3,649
Charge for year	-	3,649	3,649
At 31 March 2023	<u>-</u>	<u>7,298</u>	<u>7,298</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2023	<u><u>1,488,000</u></u>	<u><u>7,299</u></u>	<u><u>1,495,299</u></u>
At 31 March 2022	<u><u>1,488,000</u></u>	<u><u>10,948</u></u>	<u><u>1,498,948</u></u>

Freehold property represents the trustees estimate of the Manse £638,000 and church building £850,000

**EWHURST BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other debtors	3,283	6,776
	<u>3,283</u>	<u>6,776</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	420	-
Other creditors	1,400	2,490
	<u>1,820</u>	<u>2,490</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	1,630,659	(26,099)	-	1,604,560
<b>Restricted funds</b>				
Village Club Fun Day	-	107	(107)	-
Building Project	-	(107)	107	-
Warm Hub	-	435	-	435
	<u>-</u>	<u>435</u>	<u>-</u>	<u>435</u>
<b>TOTAL FUNDS</b>	<u>1,630,659</u>	<u>(25,664)</u>	<u>-</u>	<u>1,604,995</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	23,020	(49,119)	(26,099)
<b>Restricted funds</b>			
Village Club Fun Day	107	-	107
Building Project	9,479	(9,586)	(107)
Harvest Festival	100	(100)	-
Digital Stage Box	656	(656)	-
Carol Service	276	(276)	-
Warm Hub	991	(556)	435
	<u>11,609</u>	<u>(11,174)</u>	<u>435</u>
<b>TOTAL FUNDS</b>	<u>34,629</u>	<u>(60,293)</u>	<u>(25,664)</u>

**EWHURST BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	1,559,154	61,572	9,933	1,630,659
<b>Restricted funds</b>				
AV Equipment	-	8,309	(8,309)	-
Equipment	-	1,624	(1,624)	-
	-	9,933	(9,933)	-
<b>TOTAL FUNDS</b>	<u>1,559,154</u>	<u>71,505</u>	<u>-</u>	<u>1,630,659</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,033	(46,461)	61,572
<b>Restricted funds</b>			
Tear Fund	905	(905)	-
Ukraine Christian Ministries	2,205	(2,205)	-
AV Equipment	8,309	-	8,309
Equipment	1,624	-	1,624
	13,043	(3,110)	9,933
<b>TOTAL FUNDS</b>	<u>121,076</u>	<u>(49,571)</u>	<u>71,505</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**EWHURST BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 March 2023**

**13. CHARITABLE INCORPORATED ORGANISATION**

During the year the charity registered as a Charitable Incorporated Organisation on 11th July 2022. The assets and liabilities of the trust were transferred to the new CIO on that date.

**EWHURST BAPTIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	22,301	30,890
Gift aid	3,283	5,284
Legacies	-	75,709
Grants	7,850	-
	<hr/> 33,434	<hr/> 111,883
<b>Other trading activities</b>		
Fundraising events	939	45
<b>Investment income</b>		
Rents received	-	9,139
Deposit account interest	256	9
	<hr/> 256	<hr/> 9,148
<b>Total incoming resources</b>	34,629	121,076
 <b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Maintenance & Repairs	282	2,356
Professional fees	-	1,171
Insurance	428	408
	<hr/> 710	<hr/> 3,935
 <b>Charitable activities</b>		
Stipend	20,997	11,917
Pensions	2,387	1,355
Rates and water	3,879	2,543
Insurance	1,204	1,116
Light and heat	3,223	2,025
Telephone	702	632
Postage and stationery	117	366
Sundries	466	316
Cleaning	1,480	1,770
Gardening	517	101
Church supplies	169	145
General Office Supplies	98	690
Internet costs	29	95
Maintenance and Repairs	1,476	5,822
Ministry speakers	700	1,770
Mission expenses	1,500	3,720
Outreach	298	22
Carried forward	39,242	34,405

This page does not form part of the statutory financial statements

**EWHURST BAPTIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 March 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	39,242	34,405
Funds raised for specific Groups/People	1,648	3,110
Subscriptions	593	527
Sundry Gifts	103	597
Gifts for Specific Purposes	8,970	-
Staff Training & welfare	928	360
Church Away Day	-	42
Removal costs	-	730
Travel & Subsistence	68	113
Forest School	566	-
Mothers & Toddlers	159	-
Postage	23	-
Warm Hub expenses	556	-
Website	249	-
	<hr/> 53,105	<hr/> 39,884
<b>Support costs</b>		
<b>Management</b>		
Fixtures and fittings	3,649	3,649
<b>Governance costs</b>		
Independent examination	1,670	1,530
Legal and Professional	1,159	573
	<hr/> 2,829	<hr/> 2,103
Total resources expended	<hr/> 60,293	<hr/> 49,571
Net (expenditure)/income	<hr/> <hr/> (25,664)	<hr/> <hr/> 71,505

This page does not form part of the statutory financial statements