

**St. Andrew's Baptist Church, Shepperton**

**Trustees' Report and Financial Statements for the year  
ended:**

**31<sup>st</sup> December 2020**

St. Andrew's Baptist Church, Shepperton  
Report of the Trustees for the year ended 31st December 2020

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St. Andrew's Baptist Church, Shepperton  
Report of the Trustees for the year ended 31st December 2020

**Legal and Administrative Information**

The Registered Charity number is 1106128.

**The principal address is:**

St. Andrew's Baptist Church, Shepperton  
Upper Halliford Road  
Shepperton  
Middlesex,  
TW17 8SE

**Trustees**

For the year ended 31 December 2020, the Trustees of St. Andrew's Baptist Church Shepperton, who served throughout the year unless otherwise shown were:

Patricia Costello (Resigned 31<sup>st</sup> Dec 2020)  
Angela Davies  
David Evans  
Sandra Gibbons  
Chris Prater  
Penny Sitton  
Gary Slatter  
Anne Willcox (Resigned 30<sup>th</sup> December 2019)

**Pastor**

The position of Pastor was vacant throughout 2020 but Tom Hoyles took up this role in April 2021. Formal ratification of his appointment awaits the next General Church Meeting.

**Youth Workers**

Alan and Rachel Morton resigned on 30<sup>th</sup> September 2020 and so far have not been replaced.

**Treasurer**

Alan Morton resigned on 30<sup>th</sup> September. Andrew Beck took over this role thereafter but his formal appointment awaits ratification at the next General Church Meeting.

**Bankers**

Barclays Bank  
8/12 Church Street  
Walton-on-Thames  
Surrey,  
KT12 2YW

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**Solicitors**

Lewis & Dick  
443 Kingston Road  
Ewell  
Surrey  
KT19 ODG

**Reporting Accountant**

TA Wells FCA  
31, Elizabeth Avenue  
Staines  
Middlesex,  
TW18 1JW



**St. Andrew's Baptist Church, Shepperton**  
**Report of the Trustees for the year ended 31st December 2020**

**Constitution and Internal Control**

The Church is governed by its Trust Deed (dated 4th April 1973) and is a registered charity with the number 1106128. The Trust Deed provided for a minimum of six Trustees.

**Objects of the Charity**

St. Andrew's Baptist Church Shepperton exists to glorify God and serve Jesus, God's son, within the communities of Upper Halliford and Shepperton and in furtherance of the above objective the Trustees shall enable the Church:

- To reach out to all people in the community so that every man, woman and child can have the opportunity to hear, understand and receive the gospel of salvation.
- To provide sound Biblical teaching and to equip God's people to deepen their faith and share it with others.
- To provide and maintain suitable buildings and equipment to further the objectives of the Church.

**Organisational Structure**

The Trust is governed by a board of Trustees appointed by the Church in a General Meeting. When all positions are filled, the Church would employ a combination of full and part-time staff. Every member of the Church, whether employed or not, is expected to be involved in reaching out and helping the community. Church members give their time freely helping others, by praying for, and visiting the sick and those in need, by being involved in teaching young people, by testifying to God's love and by public worship. Much of the work is done privately without recognition and the hours and value of that time cannot be quantified. The financial resources of the Church, to a very large extent, are given by the members of the Church.

**Public Benefit**

The Trustees are aware of their duty, set out in Section 4 of the Charities Act 2006, to have due regard to the public benefit guidance published by the Charity Commission. Therefore, the Trustees always ensure that the Trust's activities are in line with its objectives, which are set out under the heading of "Organisational Structure" above, whilst specific activities of Public Benefit undertaken during 2020 are set out in the following paragraph.

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Report of the Trustees for the year ended 31st December 2020

## **Review of Progress and Achievement for 2020**

The Trustees, on behalf of the Church Membership and visitors, would like to thank everyone who was involved in keeping the Church open under the very difficult circumstances of the Corona Virus and also being without a Minister throughout the year.

During the year, our Youth workers, Alan and Rachel Morton, resigned from their posts as they moved away from the area. The Trustees, on behalf of the Church, would like to thank them for their faithful and dedicated service to the Lord's work over many years. We wish them the Lord's Richest Blessings in their new home.

The Covid pandemic has dominated the year with lockdowns, restrictions on movement and gatherings. Activities normally held within the Church were cancelled and alternative arrangements were made where possible. A Safeguarding Lead was appointed to advise and ensure that the Corona Virus lockdown restrictions were being adhered to at all times. All necessary Risk Assessments and precautions were updated throughout the year as guidelines changed.

The use of the ZOOM Meeting Software proved to be invaluable during the lockdown and our appreciation and thanks goes to the members who gave their time and effort to adapt and manage the Zoom meetings on a weekly basis. All Sunday Services and Prayer Meetings were available on Zoom throughout the year.

The process of appointing a new minister continued throughout the year.

The pastoral care teams have continued to support using the telephone and email.

Many of the congregation have supported the local foodbanks.

The Trustees' Report, Independent Examiner's Report and Financial Statements for the year ended 31<sup>st</sup> December 2019 were approved by the Trustees in early 2020 but were not formally adopted by the Church Membership due to Corona Virus restrictions. The Charity Commission was advised of the position and has requested that the 2019 Trustees' Report etc. be forwarded to them as soon as adopted by the Church Membership.

## **Future Plans for 2021**

Our new pastor's appointment must be approved by a General Meeting of Church Members. This meeting will be arranged as soon as Covid restrictions allow.

Future plans for the Church will be developed following consultation between the trustees and the new pastor after allowing input and guidance from him.

## **Management and Governance Arrangements**

The Trust Deed (dated 4th April 1973) provides for a minimum of six Trustees. During 2020 the Trustees met formally on three occasions and also met three times with the Deacons as a combined Leadership team. When the need arises, new Trustees are appointed by a two thirds majority of Church members present at a Church meeting. To be eligible to become a Trustee, a person must be



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Report of the Trustees for the year ended 31st December 2020

a member of the Church, must have been baptised by total immersion as a believer, and must have declared their belief in the Church's doctrine of Faith. A new Trustee receives copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet "The Essential Trustee: What you need to know".

### **Trustees' Responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which are a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees have:

- Selected suitable accounting policies and then applied them consistently
- Made judgements and estimates that are reasonable and prudent.
- Stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepared the financial statements on the going concern basis.

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of control, financial and governance. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities SORP and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity, and hence taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained, and the financial information used within the charity or for publication, is reliable.
- The charity complies with relevant laws and regulations.

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

**St. Andrew's Baptist Church, Shepperton**  
**Report of the Trustees for the year ended 31st December 2020**

**Financial Review, Investment and Reserve Policy**

There are no restrictions on the charity's power to invest funds. In normal circumstances the Trustees would seek to keep working capital at a level sufficient to meet 6-9 months expenses as they fall due. However, during 2020 the position of Pastor was vacant and so the reserves relating to the general activities of the charity increased by £41,398 and net current assets stood at £214,716 at the balance sheet date including cash at the bank and on deposit of £206,358

These reserves are more than appropriate for the on-going work of the Church and so the trustees hope to purchase a Manse when funds are sufficient.

**Funding**

The money received by the Trust comes predominately from Church Members and those who attend Worship Services.

**Donations (Gifts to Missions)**

The Trustees, after considering recommendations from the Deacons of the Church, make donations to organisations and others involved in Christian work, relief of poverty and the furtherance of education. Details of such donations made in 2020 with comparative figures for 2019 are set out in Note 12 to the attached statement of financial activities.

**Key Management Personnel Remuneration**

Each year the Board of Trustees reviews the remuneration to be paid to the Church Pastor. It is the intention his salary should be within the guidelines set by the Baptist Union when undertaking this review.

**Risk Analysis**

Health and Safety Risk Assessments have been carried out to comply with the Management of Health and Safety at Work Regulations 1992 and the Fire Precautions (Workplace) Regulations 1997.

1. The Workplace Risk Assessment covers the Church, Church Hall and grounds known as St. Andrew's Baptist Church, Shepperton. This assessment lists hazards, those at risk, controls in place and actions required. Items needing further work are listed and work is ongoing. The written document has been made available to staff and will be reviewed on a regular basis.
2. The Fire Risk assessment covers the Church, Church Hall and grounds known as St Andrew's Baptist Church, Shepperton. This document lists the hazards, people at risk and existing precautions. A standard fire risk factor scoring system is used and the overall risk factor is considered low. This risk assessment will be reviewed on a regular basis or as changes to buildings or their use dictate.

The Trustees have not identified any risks in the charity's systems of administration and control and continue to keep them under review on a regular basis.



St. Andrew's Baptist Church, Shepperton  
Report of the Trustees for the year ended 31st December 2020

This Report was approved by the Trustees before presentation to the Annual General Meeting of the Church.

Signed on behalf of the Trustees by:

  
\_\_\_\_\_

Christopher Prater

Date...14...July 2021

## **Report to the trustees of St Andrew's Baptist Church, Shepperton.**

### **INDEPENDENT EXAMINER'S REPORT for the year to 31 December 2020**

#### **Respective Responsibilities of Trustees and Examiner**

I report on the accounts of the charity for the year ended 31 December 2020 set out on pages 10 to 16.

The charity's Trustees are responsible for the preparation of the accounts. You, as the charity's Trustees, consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act), and that an Independent examination is needed.

It is my responsibility to:

- examine the Accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

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

Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with section 130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

31, Elizabeth Avenue, Staines,  
TW18 1JW  
Signed on: 15 July 2021



Trevor Wells  
Chartered Accountant  
Independent Examiner



**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

	Notes	General £	Restricted £	2020 £	2019 £
<b>INCOMING RESOURCES</b>					
Offerings:					
Non Gift Aid		13,838	-	13,838	13,248
Gift Aid		48,426	-	48,426	63,515
Restricted Fund Receipts	13	-	20,130	20,130	2,878
		62,264	20,130	82,394	79,641
Tax Reclaimed		12,109	-	12,109	15,880
Interest Received		122	-	122	344
<b>TOTAL INCOMING RESOURCES</b>		<u>74,495</u>	<u>20,130</u>	<u>94,625</u>	<u>95,865</u>
<b>RESOURCES EXPENDED</b>					
Mission Gifts (Donations)	12	9,280	-	9,280	9,310
Leaving Gift & Special Donation	13	-	1,400	1,400	1,127
Outreach and Children's Work	5	15,238	13,370	28,608	35,782
Management and administration	6	8,579	-	8,579	16,997
<b>TOTAL RESOURCES EXPENDED</b>		<u>33,097</u>	<u>14,770</u>	<u>47,867</u>	<u>63,216</u>
<b>NET INCOMING RESOURCES</b>		41,398	5,360	46,758	32,649
Balances at 1st January 2020		<u>514,772</u>	<u>4,350</u>	<u>519,122</u>	<u>486,473</u>
<b>Total funds at 31st December 2020</b>		<u>556,170</u>	<u>9,710</u>	<u>565,880</u>	<u>519,122</u>

The above statement of financial activities includes all gains and losses for the year and therefore no statement of total recognised gains and losses has been prepared.

All activities included in the above statement are continuing.


The notes on pages 12 to 16 form part of these accounts.

**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>	<b>3</b>		
Buildings		302,319	302,319
Upper Room Project		<u>48,845</u>	<u>48,845</u>
		351,164	351,164
<b>CURRENT ASSETS</b>			
Bank Balances	9	206,358	157,156
Debtors	4	<u>8,524</u>	<u>11,709</u>
		214,882	168,865
<b>CURRENT LIABILITIES</b>			
Creditors	8	<u>166</u>	<u>907</u>
<b>NET CURRENT ASSETS</b>		<u>214,716</u>	<u>167,958</u>
<b>TOTAL NET ASSETS</b>		<u>565,880</u>	<u>519,122</u>
Represented by			
General Fund		556,170	514,772
Restricted Funds		<u>9,710</u>	<u>4,350</u>
		<u>565,880</u>	<u>519,122</u>

Approved by the Trustees on <sup>14</sup>.....July 2021

Signed on their behalf by

.....  
Christopher Prater



**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**

**1. Accounting Policies**

**a) Basis of Preparation**

These accounts have been prepared under the historical cost convention and on the accruals basis and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities *preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*" issued on 16<sup>th</sup> July 2014, and the Charities Act 2011. The Trust constitutes a public benefit entity as defined by FRS 102

**b) Income Recognition**

Gifts, offerings and interest are brought into the accounts when money is physically received or credited to one of the Trust's bank accounts. Income from tax reclaimed in respect of Gift Aided donations is brought into the accounts at the same time as the gift to which it relates.

**c) Expenditure Recognition**

Expenditure is recognised and brought into the accounts when the trust incurs an obligation to settle a liability for goods or services provided by a third party.

**d) Depreciation**

The cost of any equipment acquired for use in the Church's ministry is written off as incurred. The Church Buildings are not depreciated as it is the Trustees' policy to maintain them to such a standard that their estimated residual value is not less than their book value.

**e) Statement of Cash Flows**

The Trustees have taken advantage of the exemption provision for charities with an income under £500,000 per annum and have not produced such a statement.

**f) Donated Goods, Facilities and Services**

As the Trust received none of the above during the year, the Trustees' have not needed to include any such items in these accounts. In the event of them being received in future years, the Trustees will exercise their best endeavours to include them at their estimated market value.

**g) Cash and Bank Balances**

These are included in the balance sheet at the balances shown by the bank statements at the balance sheet date after adjusting for unrepresented items where appropriate.

**h) Donations Made**

The Trustees operate a policy of making donations to other Christian organisations working either in the UK or abroad to assist them in reaching out to others with the Gospel of Salvation. These donations are based on a percentage of the Trust's income for the year at the time the donations are authorised.

**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

**2. Assets and Liabilities**

The Trust's only assets and liabilities are shown on the Balance Sheet.

There are no known material matters not disclosed in the Statement of Financial Activities.

**3. Church Buildings – at cost**

	£
Original cost - 1973	12,675
Extension - 1990s	26,801
Addition completed 1997	262,843
Upper Room completed 2008	<u>48,845</u>
	<b><u>351,164</u></b>

As set out in accounting policy 1(d), the freehold properties have not been depreciated. The Trustees regard the building as integral to the objects of the Trust, as set out in the second section of their report. Whilst the Trustees have no intention of disposing of these buildings, during the course of their exploration of the long-term use of the Church Hall in 2019, they received indication that the current market value was well in excess of the cost shown above and in their opinion that remains the position at this balance sheet date.

**4. Debtor**

	2020	2019
	£	£
Gift Aid	<u>8,524</u>	<u>11,709</u>

**5. Outreach and Children's Work**

	2020	2019
	£	£
Youth Workers' Salaries	25,298	31,500
Related N.I. cost of Youth Workers	1,683	1,980
Related Pension costs of Youth Workers	<u>1,350</u>	<u>1,800</u>
	28,331	35,280
Children's Work (materials & equipment)	277	218
Outreach	<u>-</u>	<u>284</u>
Total	<b><u>28,608</u></b>	<b><u>35,782</u></b>

Because of money towards Youth Workers' salaries received from the Job Retention Scheme (see note 13) the cost of this work for 2020 has been allocated as follows:-

General Funds	15,238
Restricted Funds	<u>13,370</u>
	<b><u>28,608</u></b>



**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

**6. Management and Administration Expenses**

	<b>2020</b>		<b>2019</b>
	£	£	
Utilities and Maintenance	4,779		10,379
Insurance and Legal Fees	1,523		2,374
Pastor's Salary	-		-
Related N.I. cost of Pastor	-		-
Stationery, Literature, Postage etc.	374		385
Subscriptions and Licence fees	1,716		1,552
Equipment	-		30
Sundries	<u>187</u>		<u>2,277</u>
	<b><u>8,579</u></b>		<b><u>16,997</u></b>

**7. Staff Details**

During part of the year the Church employed two part-time Youth Workers. Details of their salaries and related costs are shown in note 5.

**8. Creditors**

	<b>2020</b>		<b>2019</b>
	£		£
PAYE & NIC	-		414
Utilities	166		403
Maintenance	<u>-</u>		<u>90</u>
	<b><u>166</u></b>		<b><u>907</u></b>

**9. Bank Balances**

	<b>2020</b>		<b>2019</b>
	£		£
Current Account	163,271		114,192
Deposit Account	<u>43,087</u>		<u>42,964</u>
	<b><u>206,358</u></b>		<b><u>157,156</u></b>

**10. Related Party Transactions**

No Trustee, nor anyone connected to a Trustee, received any money during the year from the Trust for goods or services provided to it.

**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

**11. Governance Costs**

No costs were incurred in holding Trustees' Meetings during the year, nor is any fee payable for the Independent Examination of the Trustees' Report and Accounts.

There have been no activities undertaken by the Trust with the sole aim of raising funds.

**12. Mission gifts (donations)**

It is the Church's policy to donate a percentage of its income to other Christian Organisations.

The donations made in 2020 and 2019 are shown below.

**Breakdown of Funds paid out (Gifts to Missions)**

	<b>2020</b>		<b>2019</b>
	£	£	
Barnabas Fund	750		750
Bible Society	750		750
BMS	750		750
Canaan Ministries	840		840
Christian Friends of Israel	750		750
F.A.C.T.	840		840
LBA (Home Mission)	750		750
Mission Aviation Fellowship	750		750
Open Doors (Bro Andrew)	750		750
Tear Fund	750		750
SAT 7	750		750
AM - CCSM	750		750
Canaan Ministries			
(re: Spelthorne Schools Prayer Group - books for schools)	100		100
Spurgeon's Children's Charity	-		30
	<u><b>9,280</b></u>		<u><b>9,310</b></u>



**ST ANDREW'S BAPTIST CHURCH, SHEPPERTON**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31st DECEMBER 2020**

**13. Restricted Funds**

	Opening Balance	Receipts	Payments	Closing Balance
	£	£	£	£
Job Retention Scheme Grants	-	13,370	13,370	
Manse Fund	4,350	4,960	-	9,310
Special Donations	-	370	370	-
Mortons' leaving Present	-	1,030	1,030	-
M. Redwood memorial service refreshments	-	400	-	400
	<u>4,350</u>	<u>20,130</u>	<u>14,770</u>	<u>9,710</u>

The Restricted Funds details for 2019 were:-

	£	£	£	£
Manse Fund	2,550	1,800	-	4,350
Special Donations	-	998	998	-
Youth Work Donations	49	-	49	-
Family Fun Day	-	80	80	-
	<u>2,599</u>	<u>2,878</u>	<u>1,127</u>	<u>4,350</u>

**14. Post balance sheet event**

In April 2021 a new pastor, Tom Hoyles, was appointed. This will mean his salary will be paid from that time and will therefore increase expenditure considerably over the 2020 level.

**15. Going Concern**

The national lockdown brought about by the covid 19 pandemic meant the church was unable to hold services for a large proportion of 2020. Nevertheless, the Trustees are pleased to note that the financial position improved by over £46,000 during 2020 and at the balance sheet date there were net current assets in excess of £200,000. As shown in note 14, the appointment of a new pastor will mean an increase in expenses in 2021, especially if the possible acquisition of a manse for him goes ahead. Notwithstanding this, the Trustees hold the view the church will have sufficient funds available to enable it to meet its financial commitments in the twelve months from the date of approval of these accounts and therefore it is correct for them to be prepared on the going concern basis.