

St. Andrew's Baptist Church, Shepperton

**Trustees Report and Financial Statement for the year
ended:**

31st December 2021

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2021

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St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2021

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 2021, the Trustees of St. Andrew's Baptist Church Shepperton, who served during the year were:

Angela Davies resigned 31st August 2021 to due to moving away from the area.
David Evans
Sandra Gibbons
Chris Prater
Penny Sitton
Gary Slatter
Marilyn Harris (appointed 14th July 2021)

Pastor

Rev Tom Hoyles (From 7 March 2021)

Youth Workers

None were employed during the year

Treasurer

Andrew Beck

Bankers

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

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Bankers (continued)

National Westminster Bank
67 High Street
Staines
Middlesex,
TW18 4PU

Solicitors

Lewis & Dick
443 Kingston Road
Ewell
Surrey
KT19 0DG

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 2021

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. The Church employs 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 2021 are set out in the following paragraph.

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Review of Progress and Achievement for 2021

The Trustees, on behalf of the Church Membership and visitors, would like to thank everyone that was involved in keeping the Church open under the very difficult circumstances of the Corona Virus restrictions.

Again, as for the previous year, 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 again advised and ensured that the Corona Virus lockdown restrictions were adhered to at all times. All the required 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 and we are pleased to announce that the Church Membership voted to appoint The Rev Tom Hoyle to be the new minister of St Andrew's Baptist Church Shepperton. The Welcoming Service for Tom took place on Sunday March 7th 2021

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

Following discussions within the Trustees and Deacons, a proposal was put before the Church Meeting that in principle, St Andrew's Baptist Church would sell the Church Hall and use the proceeds to purchase a Manse for our new Minister. This was agreed in principle by the Church Members.

Following the meeting, a Manse Committee was set up consisting of two Trustees, two Deacons and two Church Members with a brief - to review the options available and prepare a Financial Plan for the proposed purchase of a Manse.

The Trustees Report, Independent Financial Examiners report and Financial Accounts for the year ended 31st December 2021 have been approved by the Trustees and will be presented in the Annual General Meeting to be held on the 27th October 2022 for approval.

Future Plans

A suitable house has been identified but the Church Hall has not yet been sold. A revised Financial Plan has been prepared and this was put before the Church Meeting on 3 July 2022 so that the purchase can be completed before selling the Church Hall.

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2021

Management and Governance Arrangements

The Trust Deed (dated 4th April 1973) provides for a minimum of six Trustees. During 2021 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 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 Act 2011 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 2021

Financial Review, Investment and Reserve Policy

There are no restrictions on the charity's power to invest funds. The Trustees seek to keep working capital at a level sufficient to meet 6-9 months expenses as they fall due. The Trustees note the reserves relating to the general activities of the charity increased by £25,478 during the year.

As of the 31st December 2021, the total cash at the bank and on deposit was £232,601

The Trustee's believe that these reserves are appropriate for the on-going work of the Church. Furthermore, following on from the decision to purchase a new Manse, a sum of £15,470 is currently in Restricted Funds towards this purchase.

Funding

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

Donations made

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 2021 with comparative figures for 2020 are set out in note 12 to the attached accounts.

Key Management Personnel Remuneration

Each year the Board of Trustees reviews the remuneration paid to the Church Pastor. It is the intention to pay a salary that falls under the guidelines of the Baptist Union when setting the salary of the minister.

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 use dictate.

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2021

Risk Analysis (continued)

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

The Report was approved by the Trustee's before presentation to the Annual General Meeting of the Church.

Signed on behalf of the Trustees by:



(MR. C. PRATER)

19 OCTOBER
Date:~~September~~ 2022.

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2021

INDEPENDENT EXAMINER'S REPORT for the year to 31 December 2021

Respective Responsibilities of Trustees and Examiner

I report on the accounts of the charity for the year ended 31 December 2021 set out on pages 10 to 17.

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: 21 OCTOBER
September 2022

Trevor Wells

Trevor Wells

Chartered Accountant
Independent Examiner

St Andrews Baptist Church, Shepperton

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED

31 DECEMBER 2021

	Notes	General £	Restricted £	2021 £	2020 £
INCOMING RESOURCES					
Offerings:					
Non Gift Aid		12,811		12,811	13,838
Gift Aid		52,581		52,581	48,426
Restricted Fund Receipts Non	13		4,269	4,269	6,760
Restricted Fund Receipts Gift Aid			2,000	2,000	
Sundry Income		0		0	0
		65,392	6,269	71,661	69,024
Tax Reclaimed		13,146	500	13,646	12,109
Interest Received		65		65	122
TOTAL INCOMING RESOURCES		78,603	6,769	85,372	81,255
RESOURCES EXPENDED					
Donations	12	9,480		9,480	9,280
Restricted Fund Payments	13		589	589	1,420
Outreach and Children's Work	5	0		0	14,569
Management and administration	6	43,645		43,645	9,228
TOTAL RESOURCES EXPENDED		53,125	589	53,714	34,497
NET INCOMING RESOURCES before trans		25,478	6,180	31,658	46,758
Transfer to Restricted Funds		0	0	0	0
Net Incoming Resources After Transfer		25,478	6,180	31,658	46,758
Balances 1st January 2021 b/f		556,190	9,690	565,880	519,122
Total funds at 31st December		581,668	15,870	597,538	565,880

St. Andrew's Baptist Church, Shepperton
Balance Sheet as at 31st December 2021

	Note	2021 £	2020 £
FIXED ASSETS	3		
Buildings		302,319	302,319
Upper Room Project		48,845	48,845
		<u>351,164</u>	<u>351,164</u>
CURRENT ASSETS			
Bank Balances	9	232,601	206,358
Debtors	4	14,625	8,524
		<u>247,226</u>	<u>214,882</u>
CURRENT LIABILITIES			
Creditors	8	852	166
		<u>852</u>	<u>166</u>
NET CURRENT ASSETS		246,374	214,716
TOTAL NET ASSETS		<u>597,538</u>	<u>565,880</u>
Represented by			
General Fund		581,668	556,190
Restricted Funds		15,870	9,690
		<u>597,538</u>	<u>565,880</u>

Approved by the Trustees on

19 OCTOBER 2022 Signed on their behalf
 by

.....  (MR. C. PRATER)

St. Andrew's Baptist Church, Shepperton
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

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 16th July 2014, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102 and the Trustees consider there are no material uncertainties about the trust's ability to continue as a going concern. Note 14 provides further information on the matter of Going Concern.

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 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 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 2021

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 – shown at cost

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

As set out in accounting policy 1(d), the freehold properties have not been depreciated. The Trustees regard them 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 the main Church buildings, they are now of the opinion the Church Hall could be sold to provide funds towards the purchase of a Manse for the pastor. During the course of their research into the value of the building they received information to indicate that the current market value of the Trust's other properties was well in excess of the cost shown above.

4. Debtors

	2021	2020
	£	£
Gift Aid (general)	13,145	8,524
Gift Aid (Manse)	500	
Prepayments (3 Cyprus deposit)	<u>980</u>	<u></u>
	<u>14,625</u>	<u>8,524</u>

St. Andrew's Baptist Church, Shepperton
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

5. Outreach and Children's Work

	2021	2020
	£	£
Youth Workers' Salaries	0	24,098
JRS grants	0	-13,270
Related N.I. cost of Youth Workers	0	1,683
Related Pension costs of Youth Workers	<u>0</u>	<u>1,350</u>
	0	13,861
Children's Work (materials & equipment)	0	277
Outreach	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>14,138</u>

6. Management and Administration Expenses

	2021	2020
	£	£
Utilities and Maintenance	4833	4,779
Insurance and Legal Fees	2430	1,523
Pastor's Salary (gross)	20830	0
Pastor's Accommodation Rent + Community tax	10459	0
Related Employer's N.I. cost of Pastor	1645	0
Pastor Expenses	516	0
Stationery, Literature, Postage etc.	255	374
Subscriptions and License fees	1982	1,716
Equipment	0	0
Sundries	<u>694</u>	<u>267</u>
	<u>43,645</u>	<u>8,659</u>

The church did not employ children's workers during 2021

7. Staff Details

During the year the Church employed 1 Full time pastor since 07 March 2021. Details of his salary and related costs are shown in note 6 above.

St. Andrew's Baptist Church, Shepperton
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

8. Creditors

	2021	2020
	£	£
Outstanding Salary Payments		0
PAYE & NIC	499	0
Utilities	233	166
Maintenance	120	0
	<hr/>	<hr/>
	852	166

9. Bank Balances

	2021	2020
	£	£
Barclays Account	130,491	163,271
NatWest Account	58,958	
Deposit Account	43,152	43,087
	<hr/>	<hr/>
	232,601	206,358

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.

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.

St. Andrew's Baptist Church, Shepperton
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

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 2021 and 2020 are shown below.

Breakdown of Funds paid out (Gifts to Missions)	2021	2020
	£	£
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
MAF	750	750
Open Doors (Bro Andrew)	750	750
Tearfund	750	750
SAT7	750	750
AM - CCSM	750	750
Canaan Ministries (re: Spelthorne Schools Prayer Group)	100	100
Compassion (child sponsor)	200	0
	9,480	9,280

St. Andrew's Baptist Church, Shepperton
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

13. Restricted Funds

	Opening Closing Balance nce	Receipts	Payments	Transfers Out	Bala
Manse Fund	9,310	6,160	0	0	15,470
Mary Morris leaving	0	220	220	0	0
Harvest Festival giving	0	369	369	0	0
Morton's leaving present	-20	20	0	0	0
M Redwood Funeral catering	400	0	0	0	400
	9,690	6,769	589	0	15,870

The Restricted Funds details for 2020 were :-

Manse Fund	4,350	4,960	0	0	9,310
Special Donations	0	370	370	0	0
Morton's leaving present	0	1,030	1,050	0	-20
M Redwood Funeral catering	0	400	0	0	400
	4,350	6,760	1,420	0	9,690

14 Going Concern

The Trustees note the church had net incoming general funds of £25,487 during 2021, in spite of covid restrictions applying for part of that year. Furthermore, at the balance sheet date the church had net current assets of £246,374. Although there is likely to be a large financial commitment in the near future for the purchase of a Manse for the Pastor and his wife, the trustees believe the church will have sufficient funds available to meet all its financial obligations in the twelve months following the approval of these accounts and therefore it is correct for them to be prepared on the going concern basis.