

St. Andrew's Baptist Church, Shepperton

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

31st December 2022

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2022

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St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2022

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 2022, the Trustees of St. Andrew's Baptist Church Shepperton, who served during the year were:

David Evans
Sandra Gibbons
Christopher Prater
Penny Sitton
Gary Slatter
Marilyn Harris
Raymond Pitt (appointed 27 March 2022)

Pastor

Rev Thomas Hoyles

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 ODG

Reporting Accountant

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

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Report of the Trustees for the year ended 31st December 2022

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 currently employs one full-time member of staff - its pastor. 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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Report of the Trustees for the year ended 31st December 2022

Review of Progress and Achievement for 2022

During the year the Church activities gradually moved away from operating under the Covid restrictions to where we were before the restrictions started. The Trustees, on behalf of the Church Membership and visitors, would like to thank everyone that was involved in keeping the Church open during this transition period.

During the year, regular Church meetings returned to the Church, but the use of the Risk Assessments process continued. This was to ensure that appropriate precautions were being maintained to ensure that the safety issues were being addressed within the Church activities.

During the year, the Church meeting formally agreed with the Proposal that the Church Hall would be sold to purchase a Manse for the Minister under the terms of the revised financial plan. This Project was completed during the year and the Trustees, on behalf of the Church members and visitors would like to thank everyone that had been involved with this important issue for the Church.

During the year, the Cash Reserve was reviewed in order to enable the purchase of the Manse.

The use of the ZOOM Meeting Software that had proven to be invaluable during the lockdown was phased out during the year as the restrictions were lifted. The system is still available if required.

Withdrawal and Re-submission of Amended Accounts

The Trustees Report, Independent Examiner's Report and Financial Accounts for the year ended 31st December 2022 were approved by the Trustees and presented to the members at the Annual General Meeting held on 26th October 2023 where they were adopted by those present. However, in the following month, a member raised a query about the deposit of £980 which had been paid to the landlord of the house rented for the pastor before accommodation could be purchased for him. On investigation, it was discovered this had been received in 2022 but mis-analysed as a non-gift aided donation. As a result, both the income for the year and the current assets at the balance sheet date had been overstated by £980.

The member raising the matter pointed out that as a result of the error, the surplus on General Funds for the year had been overstated by 13.6%. This was before taking into account the transfer from Restricted Funds and the gain on sale of property when the over statement became 0.28%. To rectify this error, the original accounts are being withdrawn and replaced with a set which corrects the original mis-statement.

Management and Governance Arrangements

The Trust Deed (dated 4th April 1973) provides for a minimum of six Trustees. The Trustees met six times during the year - the usual three scheduled meetings, together with three more required by the demands of business. 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 Trust Deed, the previous year's annual report and accounts and a copy of the Charity Commission leaflet "The Essential Trustee: What you need to know".

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2022

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.

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 months expenses as they fall due.

At of the 31st December 2022, the total cash at the bank and on deposit was £54,460

The Trustee's believe that these reserves are appropriate for the on-going work of the Church.

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2022

Funding

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

Donations

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 2022 with comparative figures for 2021 are set out in Note 15 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 offer a salary that falls under the guidelines of the Baptist Union when setting the salary of a 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 covered 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 covered 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.

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 Christopher Prater

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Date. 17th December 2023

Respective Responsibilities of Trustees and Examiner

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 9 to 16. I am qualified to undertake this work, being a member of the Institute of Chartered Accountants in England and Wales.

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: 18 December 2023

Trevor Wells

Trevor Wells
Chartered Accountant
Independent Examiner

St. Andrew's Baptist Church, Shepperton

Statement of Financial Activities

For the Year Ended 31st December 2022

| | Notes | General £ | Restricted £ | 2022 £ | 2021 £ |
|--|-------|----------------|-----------------|----------------|----------------|
| INCOMING RESOURCES | | | | | |
| Offerings: | | | | | |
| Non Gift Aid | | 15,227 | | 15,227 | 12,811 |
| Gift Aid | | 52,291 | | 52,291 | 52,581 |
| Restricted Fund Receipts Non | 16 | | 79,415 | 79,415 | 4,269 |
| Restricted Fund Receipts Gift Aid | | | 56,276 | 56,276 | 2,000 |
| | | 67,518 | 135,691 | 203,209 | 71,661 |
| Tax Reclaimed | | 12,856 | 14,069 | 26,925 | 13,646 |
| Bank Interest Received | | 572 | | 572 | 65 |
| TOTAL INCOMING RESOURCES | | 80,946 | 149,760 | 230,706 | 85,372 |
| RESOURCES EXPENDED | | | | | |
| Donations | 15 | 11,820 | | 11,820 | 9,480 |
| Restricted Fund Payments | 16 | | 2,735 | 2,735 | 589 |
| Outreach and Children's Work | 8 | 349 | | 349 | - |
| Management and administration | 9 | 62,561 | | 62,561 | 43,645 |
| TOTAL RESOURCES EXPENDED | | 74,730 | 2,735 | 77,465 | 53,714 |
| NET INCOMING RESOURCES before transfer | | 6,216 | 147,025 | 153,241 | 31,658 |
| Transfer | 16 | 160,520 | (160,520) | - | - |
| Net Incoming Resources after transfer | | 166,736 | (13,495) | 153,241 | 31,658 |
| EXCEPTIONAL ITEM | | | | | |
| Gain on sale of property | 4 | 185,843 | - | 185,843 | - |
| NET INCOMING/(OUTGOING) Resources for the year after exceptional item | | 352,579 | (13,495) | 339,084 | 31,658 |
| Balances 1st January 2022 | | 581,668 | 15,870 | 597,538 | 565,880 |
| Total funds at 31st December 2022 | | 934,247 | 2,375 | 936,622 | 597,538 |

All of the activities to which this statement relates are continuing. The above statement contains all gains and losses for the year.

The notes on pages 11 to 16 form part of these accounts.

St. Andrew's Baptist Church, Shepperton
Balance Sheet as at 31st December 2022

| | Note | 2022 £ | 2021 £ |
|----------------------------|-----------|----------------|----------------|
| FIXED ASSETS | 3 | | |
| Church Hall | 4 | - | 675 |
| Buildings | | 301,644 | 301,644 |
| Upper Room Project | | 48,845 | 48,845 |
| Manse | | 522,457 | - |
| | | <u>872,946</u> | <u>351,164</u> |
| CURRENT ASSETS | | | |
| Bank Balances | 12 | 54,460 | 232,601 |
| Debtors | 7 | <u>10,141</u> | <u>14,625</u> |
| | | 64,601 | 247,226 |
| CURRENT LIABILITIES | | | |
| Creditors | 11 | <u>925</u> | <u>852</u> |
| NET CURRENT ASSETS | | 63,676 | 246,374 |
| TOTAL NET ASSETS | | <u>936,622</u> | <u>597,538</u> |
| Represented by | | | |
| General Fund | | 934,247 | 581,668 |
| Restricted Funds | | <u>2,375</u> | <u>15,870</u> |
| | | <u>936,622</u> | <u>597,538</u> |

Approved by the Trustees on^{17th} December 2023

Signed on their behalf by CHRISTOPHER PRATER

.....


SIGNATURE Christopher Prater

St. Andrew's Baptist Church, Shepperton

Notes to the Accounts

For the Year Ended 31st December 2022

1. Accounting Policies

a) Basis of Preparation

These accounts have been prepared under the historical cost convention and on the accrual's 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
Report of the Trustees for the year ended 31st December 2022

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

| | | 2021 |
|---------------------------|----------------|----------------|
| | £ | £ |
| Church Hall | - | 675 |
| Other Buildings - 1973 | 12,000 | 12,000 |
| Extension - 1990s | 26,801 | 26,801 |
| Addition completed 1997 | 262,843 | 262,843 |
| Upper Room completed 2008 | 48,845 | 48,845 |
| Manse - Purchased 2022 | 522,457 | - |
| | <u>872,946</u> | <u>351,164</u> |

As set out in accounting policy 1d, the freehold properties have not been depreciated. The Trustee's regard the building as integral to the objects of the Trust, as set out in the second section of their report. As shown in note 4 below, the Church sold its Hall during the year. In the course of this, information was received to indicate the market value of its other properties was well in excess of the cost at which they are shown on the Balance Sheet.

During the year the Church purchased a manse at 11 St Andrews Close, Shepperton at a cost of £515,000 plus legal expenses etc. £7,457.

4. Gain on Sale of Property

During the year the Church disposed of the Church Hall, (sometime called the Reading Room).

| | £ | £ |
|---------------------------------------|--------------|----------------|
| Sale price | | 195,000 |
| Less: | | |
| Legal Costs | 6,018 | |
| Selling Costs (Asbestos Checks, etc.) | <u>2,464</u> | |
| | 8,482 | |
| Original Cost | <u>675</u> | <u>9,157</u> |
| Gain on Disposal | | <u>185,843</u> |

5. Funding of Purchase of Manse

| | |
|---------------------------|----------------|
| Net Proceeds of Hall sale | 186,518 |
| Restricted Funds | 160,520 |
| General Funds | <u>175,419</u> |
| | <u>522,457</u> |

6. Cost of Manse

| | |
|---------------------|----------------|
| Purchase Price | 515,000 |
| Legal Expenses etc. | <u>7,457</u> |
| | <u>522,457</u> |

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7. Debtors

| | 2022 | 2021 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Gift Aid (General) | 9,622 | 13,145 |
| Gift Aid (Restricted) | 519 | 500 |
| Prepayment (3 Cyprus Deposit) | - | 980 |
| | <u>10,141</u> | <u>14,625</u> |

8. Outreach and Children's Work

| | £ | £ |
|---|------------|----------|
| Children's Work (materials & equipment) | 45 | 0 |
| Outreach | <u>304</u> | <u>0</u> |
| | <u>349</u> | <u>0</u> |

9. Management and Administration

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Utilities and Maintenance | 7,190 | 4,833 |
| Insurance and Legal Fees | 1,757 | 2,430 |
| Pastors Salary | 25,500 | 20,830 |
| Employers NIC | 1,854 | 1,645 |
| Pastors Accommodation/ Community Tax | 8,205 | 10,459 |
| Manse Repairs | 13,097 | 0 |
| Pastors Expenses | 1,940 | 516 |
| Stationary, Literature Postage etc | 416 | 255 |
| Subscriptions & Licences | 2,150 | 1,982 |
| Equipment | 33 | 0 |
| Sundries | 419 | 695 |
| | <u>62,561</u> | <u>43,645</u> |

10. Staff Details

During the year the Church employed a full time, Pastor. The details of his salary and other costs are shown in Note 9 above.

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Report of the Trustees for the year ended 31st December 2022

11. Creditors

| | 2022 | 2021 |
|--------------------|-------------|-------------|
| | £ | £ |
| PAYE and NIC | 523 | 499 |
| Utilities | 312 | 233 |
| Church Maintenance | 90 | 120 |
| Totals | 925 | 852 |

12. Bank Balances

| | 2022 | 2021 |
|------------------|-------------|-------------|
| | £ | £ |
| Barclays Account | 0 | 130,491 |
| NatWest Account | 10,736 | 58,958 |
| Deposit Account | 43,724 | 43,152 |
| | 54,460 | 232,601 |

13. Related Party Transactions.

One Trustee, (Gary Slatter), received payments amounting to £10,809 for work carried out on, or materials brought for, the Church Manse. No other Trustee nor anyone connected to them received any money during the year from the Trust for goods or services provided to it.

14. Governance Costs

No costs were incurred in holding Trustee's meetings during the year, nor is any fee payable for the independent examination of the Trustee's Report and Accounts.

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

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2022

15. Mission Gifts (Donations)

It is the Church's policy to donate a percentage of its income to other Christian organisations. The donations made in 2022 and 2021 are:-

| | 2022 £ | 2021 £ |
|---------------------------------------|-----------|-----------|
| Barnabus Fund | 800 | 750 |
| Bible Society | 800 | 750 |
| BMS | 800 | 750 |
| Canaan Ministries | 860 | 840 |
| Christian Friends of Israel | 800 | 750 |
| FACT | 860 | 840 |
| LBA (Home Mission) | 800 | 750 |
| MAF | 800 | 750 |
| Open Doors (Brother Andrew) | 800 | 750 |
| Tearfund | 800 | 750 |
| SAT7 | 800 | 750 |
| AM-CCSM | 800 | 750 |
| Canaan Ministries (Books For Schools) | 0 | 100 |
| Compassion (Child Sponsor) | 300 | 200 |
| Alan Morton Fund | 1,800 | 0 |
| | 11,820 | 9,480 |

16. Restricted Funds

| | Opening Balance | Receipts | Payments | Transfer out | Closing Balance |
|--------------------------------|--------------------|----------|----------|-----------------|--------------------|
| Manse Fund | 15,470 | 145,050 | 0 | 160,520 | 0 |
| Harvest (Ghana Appeal) | 0 | 495 | 495 | 0 | 0 |
| Romania Bibles | 0 | 203 | 0 | 0 | 203 |
| Alan Morton Memorial Fund | 0 | 270 | 270 | 0 | 0 |
| Alan Morton Funeral Collection | 0 | 150 | 150 | 0 | 0 |
| M Redwood Legacy | 400 | 0 | 54 | 0 | 346 |
| Ukraine and Romania Appeal | 0 | 3,592 | 1,766 | 0 | 1,826 |
| | 15,870 | 149,760 | 2,735 | 160,520 | 2,375 |

Restricted Fund details 2021 were:-

| | | | | | |
|--------------------------------|-------|-------|-----|---|--------|
| Manse Fund | 9,310 | 6,160 | 0 | 0 | 15,470 |
| Mary Morris Leaving Collection | 0 | 220 | 220 | 0 | 0 |
| Harvest Festival Giving | 0 | 369 | 369 | 0 | 0 |
| Alan Morton's Leaving present | -20 | 20 | 0 | 0 | 0 |
| M Redwood Funeral Catering | 400 | 0 | 0 | 0 | 400 |
| | 9,690 | 6,769 | 689 | 0 | 15,870 |

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Report of the Trustees for the year ended 31st December 2022

16. Restricted Funds- continued

Because the money in the Manse Fund was used during the year for the purpose for which it was given (see note 5), it is necessary to transfer the sum of £160,520 into General Funds.

17. Going Concern

The Trustee's note the Church had net incoming resources on General Funds on its ordinary activities for the year of £6,216. At the Balance Sheet Date, it had net current assets of £63,676. This represents approximately 10 months expenditure based on the level for 2022. On this basis the Trustee's believe the Church will have sufficient funds for it to meet liabilities as they fall due during the twelve months following the approval of these accounts and therefore it is correct for them to be prepared on the going concern basis.