

Registered Charity no 1106128

St. Andrew's Baptist Church, Shepperton.

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

31st December 2023

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2023

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St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2023

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 31st December 2023, the Trustees of St. Andrew's Baptist Church Shepperton, who served throughout the year were:

David Evans
Marilyn Harris
Margaret Harvey (Elected 26/10/2023)
Christopher Prater
Gary Slatter
Sandra Gibbons
Penny Sitton
Raymond Pitt

Pastor:

Rev Thomas Hoyles

Youth Workers:

None were employed during the year

Treasurer:

Andrew Beck

Bankers

National Westminster Bank
67 High Street
Staines
Middlesex
TW18 4PU

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2023

Legal and Administrative Information (continued)

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 2023

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 provides 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 as required. 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 2023 are set out in the following paragraph.

Review of Progress and Achievement for 2023

One of the major achievements in 2023 was to have a fully functioning Eldership after 40 years without one; he will take up this function after the next Church meeting in April 2024. Praise God for His direction and leading in this matter.

During the year we had two guest speakers, renowned Bible teacher Chris Hill in June and Pastor John Putman who came and spoke in the autumn. Also, during our Sunday services in 2023 we baptised three people (two of whom have come through from the local community).

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2023

Review of Progress and Achievement for 2023 - continued

We have enjoyed several social events during the year; the annual quiz and chips, a community cream tea in the summer and a major birthday and wedding celebration in September – not forgetting the two occasions in the summer where we held a Sunday evening service just outside of the church.

During the year we re-commenced school assemblies at Saxon School, Littleton Primary School and Hawkedale School

For most of 2023 we have found ourselves witnessing in Shepperton High Street once a month on a Saturday morning. This has proved very worthwhile, and we are looking to extend the ministry into 2024. It has been particularly noted that Jubilee Church Shepperton join with us, bringing much blessing to us and the community. In conjunction with other churches, we still meet monthly on a Sunday evening with our friends from Ashford Baptist Church, proving very popular.

During 2023 we have re-commenced a bi-monthly service at the local care home, Charlton Grange and started a "Beginners" group for 4–5-year old's during term time. Both ventures have made a good start.

Future plans going into 2024.

Bringing the Deacons and Trustees together as one Leadership Team

Purchasing and installing a new Audio/Visual system for the church

To attend to the "damp spots" in the Old Church

Continued development of evangelism outreach both in Shepperton and Upper Halliford

Continued development of a thriving children's ministry to include local school's work

Continued development of a music team within SABC

Management and Governance Arrangements

The Trust Deed (dated 4th April 1973) provides for a minimum of six Trustees. During 2023 the Trustees met formally on six occasions. 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 2023

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 6-9 months expenses as they fall due.

As of the 31st December 2023, the total cash at the bank and on deposit was £88,121.

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

Funding

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

St. Andrew's Baptist Church, Shepperton
Report of the Trustees for the year ended 31st December 2023

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 2023 with comparative figures for 2022 are set out in 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 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 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 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.

Approval of the report and Financial Statements

The Report and Financial Statements were approved by the Trustee's on...^{24th}.....March 2024 before presentation to the Annual General Meeting of the Church

Signed on behalf of the Trustees by Christopher Prater:

.....

St. Andrew's Baptist Church, Shepperton
Independent Examiner's Report for the year ended 31st December
2023

Independent Examiner's Report for the year ended 31st December 2023

Respective Responsibilities of Trustees and Examiner

I report on the accounts of the charity for the year ended 31 December 2023 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- 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.....²⁵ March 2024

Trevor Wells
Trevor Wells
Chartered Accountant
Independent Examiner

St. Andrew's Baptist Church, Shepperton

Statement of Financial Activities

For the Year Ended 31st December 2023

	Notes	General £	Restricted £	2023 £	2022 £
INCOMING RESOURCES					
Offerings:					
Non-Gift Aided		18,969	-	18,969	15,227
Gift Aid		65,045	-	65,045	52,291
Restricted Fund Receipts Non-Gift Aided	16		1,102	1,102	79,415
Restricted Fund Receipts Gift Aid			1,904	1,904	56,276
		84,014	3,006	87,020	203,209
Tax Reclaimed		15,812	580	16,392	26,925
Bank Interest Received		2,229	-	2,229	572
TOTAL INCOMING RESOURCES		102,055	3,586	105,641	230,706
RESOURCES EXPENDED					
Donations	15	10,300	-	10,300	11,820
Restricted Fund Payments	16	-	3,073	3,073	2,735
Outreach and Children's Work	8	1,518	-	1,518	349
Management and administration	9	51,397	-	51,397	62,561
TOTAL RESOURCES EXPENDED		63,215	3,073	66,288	77,465
NET INCOMING RESOURCES		38,840	513	39,353	153,241
EXCEPTIONAL ITEM					
Gain on sale of property	4	-	-	-	185,843
NET INCOMING RESOURCES		38,840	513	39,353	339,084
Balances at 1st January 2023		934,247	2,375	936,622	597,538
Total funds at 31st December 2023		973,087	2,888	975,975	936,622

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 2023

	Note	2023 £	2022 £
FIXED ASSETS	3		
Buildings		301,644	301,644
Upper Room Project		48,845	48,845
Manse		<u>522,457</u>	<u>522,457</u>
		872,946	872,946
CURRENT ASSETS			
Bank Balances	12	88,121	54,460
Debtors	7	<u>16,380</u>	<u>10,141</u>
		104,501	64,601
CURRENT LIABILITIES			
Creditors	11	<u>1,472</u>	<u>925</u>
NET CURRENT ASSETS		103,029	63,676
TOTAL NET ASSETS		<u>975,975</u>	<u>936,622</u>
Represented by			
General Fund		973,087	934,247
Restricted Funds	16	<u>2,888</u>	<u>2,375</u>
		<u>975,975</u>	<u>936,622</u>

Approved by the Trustees on 24th March 2024

Signed on their behalf by CHRISTOPHER PRATER

SIGNATURE



St. Andrew's Baptist Church, Shepperton

Notes to the Accounts

For the Year Ended 31st December 2023

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 17 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 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 endeavors 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 2023

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

	2023 £	2022 £
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	522,457
	<u>872,946</u>	<u>872,946</u>

As set out in accounting policy 1d, the freehold properties have not been depreciated. The Trustee's regard the buildings as integral to the objects of the Trust, as set out in the second section of their report. The Trustees hold the view that the market value of these properties is well in excess of the cost at which they are shown on the Balance Sheet.

4. Gain on Sale of Property

In 2022 the Church disposed of its Church Hall, (sometime called the Reading Room). The details (for comparative purposes) were:-

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

5. Funding of Purchase of Manse (in 2022)

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>

St. Andrew's Baptist Church, Shepperton
Notes to the Accounts
For the Year Ended 31st December 2023

7. Debtors

	2023	2022
	£	£
Gift Aid (General)	15,800	9,622
Gift Aid (Restricted)	580	519
	<u>16,380</u>	<u>10,141</u>

8. Outreach and Children's Work

	£	£
Children's Work (materials & equipment)	1,103	45
Outreach	415	304
	<u>1,518</u>	<u>349</u>

9. Management and Administration

	2023	2022
	£	£
Utilities and Maintenance	7,542	7,190
Insurance and Legal Fees	1,603	1,757
Pastors Salary	25,521	25,500
Employers NIC	2,316	1,854
Pastors Accommodation/ Community Tax	2,662	8,205
Manse Repairs	7,334	13,097
Pastors Expenses	726	1,940
Stationary, Literature Postage etc	42	416
Subscriptions & Licences	2,725	2,150
Equipment	110	33
Sundries	647	419
Prayer Ministry costs	169	-
	<u>51,397</u>	<u>62,561</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.

St. Andrew's Baptist Church, Shepperton
Notes to the Accounts
For the Year Ended 31st December 2023

11. Creditors

	2023 £	2022 £
PAYE and NIC	1,034	523
Utilities	248	312
Church Maintenance	190	90
Totals	1,472	925

12. Bank Balances

	2023 £	2022 £
NatWest Account	20,168	10,736
Deposit Account	67,953	43,724
	88,121	54,460

13. Related Party Transactions.

One Trustee, (Gary Slatter), received payments during the year amounting to £5,106. Of this, £4,651 related to work carried out on, or materials brought for, the Church and/or the Church Manse and £455 was reimbursement for supplies etc. he had obtained on behalf of the church. 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

Notes to the Accounts

For the Year Ended 31st December 2023

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:-

	2023 £	2022 £
Barnabus Fund	1,300	800
Bible Society	800	800
BMS	800	800
Canaan Ministries	960	860
Christian Friends of Israel	800	800
FACT	840	860
LBA (Home Mission)	800	800
MAF	800	800
Open Doors (Brother Andrew)	800	800
Tear Fund	800	800
SAT7	800	800
AM-CCSM	800	800
Compassion (Child Sponsor)	-	300
Alan Morton Fund	-	1,800
	<u>10,300</u>	<u>11,820</u>

16. Restricted Funds

The movements on these funds during 2023 were as follows:-

	Opening Balance @ 01.01.23 £	Receipts £	Payments £	Transfers	Closing Balance @31.12.23 £
Romania Bibles	203	-	-	-	203
M. Redwood Legacy	346	-	-	-	346
Harvest Festival Giving	-	356	(356)	-	-
Alan Morton Memorial Fund	-	198	-	-	198
Ukraine & Romania Appeal	1,826	2,393	(2,417)	-	1,802
Tiddlers/ Compassion	-	639	(300)	-	339
	<u>2,375</u>	<u>3,586</u>	<u>(3,073)</u>	<u>-</u>	<u>2,888</u>

St. Andrew's Baptist Church, Shepperton
Notes to the Accounts
For the Year Ended 31st December 2023

Restricted Funds – continued. The comparative movements for 2022 were:-

	Opening Balance@ 01.01.22	Receipts	Payments	Transfer out	Closing Balance@ 31.12.22
	£	£	£	£	£
Manse Fund	15,470	145,050	-	(160,520)	-
Harvest (Ghana Appeal)	-	495	(495)	-	-
Romania Bibles	-	203	-	-	203
Alan Morton Memorial Fund	-	270	(270)	-	-
Alan Morton Funeral Collection	-	150	(150)	-	-
M Redwood Legacy	400	-	(54)	-	346
Ukraine and Romania Appeal	-	3,592	(1,766)	-	1,826
	15,870	149,760	(2,735)	(160,520)	2,375

As the money in the Manse Fund was used during 2022 for the purpose for which it was given (see note 5), it was necessary to transfer the sum of £160,520 into General Funds in that year.

17. Going Concern

The Trustee's note the Church had net incoming resources on General Funds on its ordinary activities for the year of £38,840. At the Balance Sheet Date, it had net current assets of £103,029. This covers more than 12 months expenditure based on the level for 2023. Accordingly, 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.