



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Manvers Street Baptist Church

On accounts for the year
ended

31 March 2021

Charity no
(if any) 112078

Set out on pages

1 to 9

sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: *Katy Gooding*

Date: 01/12/2021

Name: Katy Gooding

Relevant professional
qualification(s) or body

FCA

(if any):

--

Address:

Gooding Accounts

24 Warminster Road

Westbury, Wiltshire, BA13 3PE

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--

Manvers Street Baptist Church
Statement of Financial Activities
Year Ended 31 March 2021

	Notes	Unrestricted £	Restricted £	Designated £	Total 2021 £	Total 2020 £
Receipts						
Voluntary Receipts	2	62,930	0	0	62,930	63,145
Investment Income	3	2,446	0	0	2,446	3,181
Charitable Activities	4	0	3,273	0	3,273	7,980
Other Receipts	5	69,691	0	0	69,691	153,132
Total Receipts		135,067	3,273	0	138,340	227,438
Payments						
Charitable Activities	6 & 7	157,310	3,273	0	160,583	213,965
Total Payments		157,310	3,273	0	160,583	213,965
Net of receipts/payments		(22,243)	0	0	(22,243)	13,473
Gains and Losses on revaluation of fixed assets	11	0	0	0	0	0
Trf of funds from unrestricted to restricted and designated		(600)		600	0	0
Cash Funds this Year End		(22,843)	0	600	(22,243)	13,473
Total Cash Funds brought forward		114,635	2,709,925	26,400	2,850,960	2,837,487
Total Cash Funds carried forward		91,792	2,709,925	27,000	2,828,717	2,850,960

**Manvers Street Baptist Church
Statement of Assets & Liabilities
Year Ended 31 March 2021**

	Notes	£	2021	£	2020	£
Assets retained for the Charity's own Use	10			2,805,382		2,807,698
Cash Funds						
Debtors	12		6,932		7,461	
Cash Funds	13		53,198		83,996	
			<u>60,130</u>		<u>91,457</u>	
Liabilities						
Creditors: Amounts falling due within one year	14		9,795		21,795	
			<u>50,335</u>		<u>69,662</u>	
Assets Retained less Liabilities			<u>2,855,717</u>		<u>2,877,360</u>	
Creditors: Amounts falling due after more than one year			27,000		26,400	
Net Assets			<u>2,828,717</u>		<u>2,850,960</u>	
Charitable Funds						
Restricted	15		2,709,925		2,709,925	
Designated	16		27,000		26,400	
Unrestricted	17		<u>91,792</u>		<u>114,635</u>	
			<u>2,828,717</u>	0	<u>2,850,960</u>	

Note The MSBC have two Amounts held with WEBA Trust fund £10k & £70K
The notes on pages 5 to 9 form an integral part of these accounts

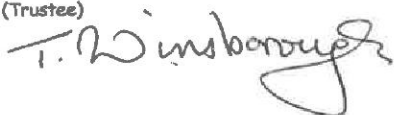
These accounts were approved by the Trustees and signed on their behalf by:-

A.E.Bull
Hon. Treasurer



Date 12.12.21

A. Deacon (Trustee)



Date 12.12.21

Manvers Street Baptist Church
Comparative Statement of Financial Activities
Year Ended 31 March 2020

Notes	Unrestricted	Restricted	Designated	Total 2020
	£	£	£	£
Receipts				
Voluntary Receipts	63,145	0	0	63,145
Investment Income	3,181	0	0	3,181
Charitable Activities	0	7,980	0	7,980
Other Receipts	153,132	0	0	153,132
Total Receipts	219,458	7,980	0	227,438
Payments				
Charitable Activities	205,985	7,980	0	213,965
Total Payments	205,985	7,980	0	213,965
Net of receipts/payments	13,473	0	0	13,473
Gains and Losses on revaluation of fixed assets	0	0	0	0
Trf of funds from unrestricted to restricted and designated	(2,039)	1,439	600	0
Cash Funds this Year End	11,434	1,439	600	13,473
Total Cash Funds brought forward	103,201	2,708,486	25,800	2,837,487
Total Cash Funds carried forward	114,635	2,709,925	26,400	2,850,960

Manvers Street Baptist Church

NOTES TO THE ACCOUNTS

31st March 2021

The Churches Charity number is 112078

This was due to the change on legislation for Church with income over £100,000

1. Accounting Policies

a. Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared 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) (as amended for accounting periods commencing from 1 January 2016).

The charity has taken advantage of the provision in the SORP for charities applying FRS 102 updated bulletin 1 not to prepare a Statement of Cash Flows.

These accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these accounts are rounded to the nearest £.

b. Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

c. Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

d. Resources Expended

Resources are expended are included in the Statement of Financial Activities on Receipts and Payments basis, inclusive of any VAT that can not be recovered

e. Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives.

Furniture & Fittings are included at their written down values.

Windows for the Manse purchased 2018-2019 £16,980

f. Raised for Other Causes

Giving raised for other causes during year and paid out within the same period

g. Reserve Policy

The Church shall maintain sufficient financial reserves to cover at least an estimated six months expenditure.

Manvers Street Baptist Church

h Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing these accounts.

2 Voluntary Income

	Unrestricted	Restricted	Designated	2021	2020
Offerings	51,971			51,971	51,639
Tax Refunds	10,959			10,959	11,506
Legacies	0			0	0
	62,930	0	0	62,930	63,145

3 Investment Receipts

	Unrestricted	Restricted	Designated	2021	2020
Bank Interest	2,446			2,446	3,181
Other Investments				0	0
	2,446	0	0	2,446	3,181

4 Receipts from Charitable Activities

			2021	2020
Outreach Fund Raising			0	0
Open Space		3,273	3,273	5,460
raised for other Causes			0	2,520
	0	3,273	3,273	7,980

5 Other Receipts

	Unrestricted	Restricted	Designated	2021	2020
Car Park	6,608			6,608	6,789
Room Lettings/OTR	55,427			55,427	90,265
Café @ the Centre	3,496			3,496	51,661
Sundry Income	4,160			4,160	4,417
	69,691	0	0	69,691	153,132

6 Costs of Generating Activities Voluntary Receipts

	Unrestricted	Restricted	Designated	2021	2020
Café @ the Centre	30,101			30,101	54,275
Administration	20,509			20,509	19,694
Maintenance	34,853			34,853	57,626
Ministry	57,927			57,927	60,070
Mission (Grants Payable)	13,320			13,320	13,720
Raised for other Causes (Young Carers)				0	2,520
Open Space (Grants payable)		3,273		3,273	5,460
	156,710	3,273	0	159,983	213,365

Manvers Street Baptist Church

7 Governance Costs	(Costs of managing the charity)			2021	2020
	Unrestricted	Restricted	Designated		
Independent Examination	600			600	600
Legal Costs				0	0
Other					
	600	0	0	600	600
8 Grants Payable	(See note 6)			2021	2020
	Unrestricted	Restricted	Designated		
BUGB Home Mission	7,200			7,200	7,200
BMS World Mission	5,520			5,520	5,520
Other Charitable Giving	600			600	1,000
Raised for other causes				0	1,313
Outreach Fund Raising				0	5,460
	13,320	0	0	13,320	20,493

Grants made to individuals

3,873

Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grant making please give details of the institution supported, purpose of the grant and total paid to each institution listed. Sufficient information should be given to provide a reasonable understanding of the range of institutions supported.

Names of institutions	Purpose	Total amount of grants paid £
BMS World Mission	Christian world Mission	5,520
Home Mission	Christian Mission at Home	7,200
		-
		-
		-
		-
Total grants to institutions		12,720

9 Staff Costs	2021	2020
Gross Salaries	77,180	59,664
Social Security Costs	1,749	2,592
Pension Costs (See note 18)	9,978	10,519
Other Costs		
	88,907	72,775

The average number of employees during the year was:-

5

5

No employee received emoluments in excess of £60,000 during the year (2020 none)

No sums were reimbursed to the Trustees for their work as Trustees (2020 none)

Manvers Street Baptist Church

10 Assets retained for the Charity's own Use

	Church Property	Furniture & Fittings	Computer Equipment	Total
Cost				
1st April'2020	2,706,980	437,132	8,101	3,152,213
Additions				0
Revaluations				0
Disposals				0
31st March' 2021	2,706,980	437,132	8,101	3,152,213
Depreciation				
1st April' 2020		336,920	7,595	344,515
Charge for the year		2,316		2,316
On Disposals				0
31st March' 2021	0	339,236	7,595	346,831
Net Book Value				
1st April' 2020	2,706,980	100,212	506	2,807,698
31st March' 2021	2,706,980	97,896	506	2,805,382

All the fixed assets are used for charitable purposes

11 Gains and Losses on Revaluation of Fixed Assets

At 31st March 2021 the following properties were held as long term investments:-

	2021	2020
Church Premises	2,280,000	2,280,000
25, Castle Gardens, Bath	426,980	426,980
Total	<u>2,706,980</u>	<u>2,706,980</u>

12 Debtors

	2021	2020
Prepayments	6,107	6,111
Café Floats	825	1,350
	<u>6,932</u>	<u>7,461</u>

13 Banks and Cash

	2021	2020
Lloyds Bank plc	27,054	60,247
Baptist Union Corporation	10,512	10,477
WEBA Trust Account	15,304	12,946
Petty Cash	328	326
	<u>53,198</u>	<u>83,996</u>

Manvers Street Baptist Church

**14 Creditors: Amounts
falling due within one year**

	2021	2020
Trust Funds	234	1,439
Deferred Income	5,965	9,490
Accruals	1,096	5,450
Other Creditors	2,500	5,416
	<u>9,795</u>	<u>21,795</u>

15 Restricted Funds

	1st April 2020	Incoming Resources	Resources Expended	Transfers	31st March 2021
Open Space (Greens Teams)	2,945	3,273	3,273	0	2,945
raised for other ` Causes (Young Carers)	0	0	0	0	0
Outreach fundraising	0	0	0	0	0
Café @ centre	0	0	0	0	0
Church and gardens	2,706,980			0	2,706,980
	<u>2,709,925</u>	<u>3,273</u>	<u>3,273</u>	<u>0</u>	<u>2,709,925</u>
	1st April 2019	Incoming Resources	Resources Expended	Transfers	31st March 2020
Open Space (Greens Teams)	1,444	5,460	5,460	(1,501)	2,945
raised for other ` Causes (Young Carers)	62	2,520	2,520	62	0
Outreach fundraising	0				0
Café @ centre	0				0
Church and gardens	2,706,980				2,706,980
	<u>2,708,486</u>	<u>7,980</u>	<u>7,980</u>	<u>(1,439)</u>	<u>2,709,925</u>

16 Designated Funds

	1st April 2020	Incoming Resources	Resources Expended	Transfers	31st March 2021
Quin.Maint.	0			0	0
Repairs Fund	26,400			600	27,000
General Maint.	0			0	0
	<u>26,400</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>27,000</u>
	1st April 2019	Incoming Resources	Resources Expended	Transfers	31st March 2020
Quin.Maint.	0				0
Repairs Fund	25,800			600	26,400
General Maint.	0				0
	<u>25,800</u>	<u>0</u>	<u>0</u>	<u>600</u>	<u>26,400</u>

The repairs fund represents sums set aside for the long term maintenance of the church buildings

17 Analysis of Net Assets

	Fixed Assets	Investments	Current Assets	Total
Restricted Funds	2,706,980		2,945	2,709,925
Designated Funds			27,000	27,000
Unrestricted Funds	98,402		(6,610)	91,792
	<u>2,805,382</u>	<u>0</u>	<u>23,335</u>	<u>2,828,717</u>

18 Pensions

The total pension cost for the Church for the year was £10,519 (2020 £10,519)

19 Related Charities

The custodian Trustee of the church is the West of England Baptist Association which is charity number 1092443, and which is controlled by the Baptist Union Council. The church is also a member of the Baptist Union of Great Britain.

The church made a donation to the Baptist Union Home Mission Scheme as set out in note 8

MANVERS STREET BAPTIST CHURCH, BATH

Trustee Report for the Financial Year ending 31st March 2021

1. Constitution

Manvers Street Baptist Church (MSBC) approved a Revised Constitution at a Special Church Members Meeting on 9 November 2008 and was adopted as a registered Charity on 2 February 2009 (Charity No.1127828).

2. Organisation

MSBC moved to its current site 1872 but its origins date from 1752 with a Baptist community worshipping in the city centre. MSBC is understood to mean the members of the charitable unincorporated association governed by its current constitution and Trust Deed. The members appoint a Board of Trustees (also known as Deacons) who are responsible for the governance of the church as discerned by the Members Meeting. The Church is affiliated to the Baptist Union of Great Britain and the West of England Baptist Association, who administer the Trust Deed.

3. Objectives of the Charity

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination, with special emphasis to the city centre environment. The church may also advance Christian Teaching and carry out other charitable purposes at home and abroad.

4. Serving Trustees

Serving Trustees (effective from April 2020)

Rev'd Andy Percey	-	Chair (Minister/Pastor)
Alison Bull	-	Treasurer
John Bodey	Christopher Buddell	
Isabel Buddell	Deborah Curtis	
Terry Gale	Valerie Gale	
Patrica North	Tom Winsborough	

5. Appointment of Trustees

Trustees (excepting Minister, Secretary and Treasurer) are appointed for a term of office lasting three years with the opportunity to serve one further three year term of office if elected. After two terms of office the trustee must take a sabbatical of at least one year.

The Minister serves for his/her tenure of office and the Secretary and Treasurer are appointed annually.

6. Staffing

The church supports an accredited Minister of Religion on a full-time basis.

The church currently employs one full-time employee on Centre Management and Community Development. This employee has line management responsibility for the Office Administrator (part time), two Caretakers (part time) who live above the premises and for a number of volunteer staff who work in the Café. The Office Administrator's tasks include room lettings and office support duties. During the most recent lockdown, the church found it necessary to place the church staff (not the

Minister) on part-time furlough due to the lack of work available. This temporary measure is reviewed on a monthly basis but is likely to remain in place until the premises re-open.

7. Achievements and Performance

This has been an exceptional year in the life of the church. The world-wide Coronavirus pandemic has meant that the active life of the church has been curtailed as a result of social distancing measures introduced by HM Government to mitigate the spread of the Covid-19. The social distancing measures have been relaxed and reinforced at different times by HM Government depending on the infection rate across the population and the effect this was having on NHS resources. To put this in context, as at the end of March 2021, in the UK 4.3 million people have tested positive for Covid-19 with 126,713 deaths from any cause within 28 days of a positive test. Globally, 129 million have been infected and 2.8 million have died. We thank God that, to date, the Church at Manvers Street has lost no-one to Covid-19.

Social distancing, including full lockdown at times, has meant that the fellowship has not met in-person for Sunday worship in this past year. For a short period (between lockdowns) we were able to meet in person socially distanced and without communal singing, at the church midweek. We have had to develop new ways of gathering for worship and fellowship through the facility of the WorldWide Web and these have been most appreciated. They include a midweek Zoom chat (), the Sunday Service on-line (), a 'Thought For The Week (). Off-line we have reintroduced a weekly Bible Study and set up arrangements for the Trustees/Deacons to maintain contact with members. Like the rest of the population, we look forward to a time, in the not too distant future, when we can meet together in person for worship and fellowship.

There have only been 2 Church Members Meetings in the year (one in-person at church and one on Zoom). There have been 11 Trustees (Deacons) Meetings (one in-person at church and ten on Zoom). There have been no Café at the Centre Meetings during the reporting period.

Reverend Andy Percey completed his sixth year as our minister. Andy's leading of worship is both thoughtful and inspiring and his pastoral gifts are much appreciated in the wider fellowship.

Under the social distancing measures the premises (known collectively as the Open House Centre) have been virtually closed for the entire year with the only use of the premises being by self-help groups such as Alcoholics Anonymous.

The Café at the Centre has been closed for all of the year except for a short period between lockdowns when a very limited service was possible. This involved additional expense to introduce physical measures to protect staff and customers and the footfall was insufficient to cover the cost. Nevertheless we believe this was a useful service and we look forward to a time when it will be business as usual. The café's primary role is providing a sanctuary in a busy city centre and is an important aspect of the charity's outreach.

In normal times, the cafe provides an ideal base for outreach, where an open invitation can invite togetherness. Examples of weekly gatherings involving the church and wider community are:

Crafty Monday, on a Monday afternoon, is time when "people meet people" in a relaxed atmosphere and explore creativity in a variety of ways.

Baby and Toddlers group meet on Tuesday.

Thursday People meet on a Thursday morning to chat and play board games:

Open Space Post Natal Group

Friday night short mat bowls

Friday and Saturday nights as a base for Street Pastors

Again in normal times , Christians Against Poverty (CAP) operate a debt counselling service from our premises. This complements the work of other charitable organisations based in our facilities. These include:

Julian House Night Shelter for the homeless
Off The Record counselling service for young people
CRUSE counselling
Food Bank

Examples of non-church not-for-profit activities based in or using our premises (in normal times) are:

Alcoholics Anonymous, Gamblers Anonymous and Narcotics Anonymous
University of the Third Age (U3A)
Workers Education Association
Bath Welcomes Refugees and Syrian Women's group
Various choirs and study groups

We continue to give financial support to the Baptist Union Home Mission Fund (£7,200) and Baptist Missionary Society (£5,520).

Whilst the challenges for next year remain clear, and the future remains uncertain, we can be confident that we can meet these challenges with courage and peace, knowing that we are a strong community, with trust in a faithful God.

8. Financial Review

The approved (income and expenditure) for the Church and Café Accounts during the reporting period year is appended to this report. This reflects the challenging year which has seen rental income drop by £34,838 and the Café at the Centre operating at a £26,605 loss. In overall terms the church incurred a deficit of £22,243 in the financial year. Offering income has remained steady and the Church has been grateful for the availability of the Government Job Retention Scheme which recompenses employers up to 80% of wages for the hours staff are furloughed.

9. Reserves Policy

The Church policy is to maintain sufficient financial reserves to cover at least six months estimated expenditure. Clearly, with an in-year deficit of £22,243 our Reserves have fallen considerably and will continue to fall until such time as the Open House Centre and the Café at the Centre are operating as normal and the footfall is back to pre-pandemic levels. We have faith that our Reserves will be sufficient to meet our needs until that time. We will then need to build them up again to our preferred level.

10. Future Plans

The Charity will:

Seek to maintain a Christian witness in this city centre: offering a safe place for all to meet.

Continue the search for an appropriate way in which to administer the charities activities.

Undertake substantial maintenance work on the premises