

MANVERS STREET BAPTIST CHURCH, BATH

Trustee Report for the Financial Year ending 31st March 2025

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. For financial purposes and Trustee 'service' the Church's annual year starts from 1 April. As at 31st March 2025 the church had 54 members.

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 1st April 2024 to 31st March 2025)

Rev'd Andy Percey - Chair (Minister/Pastor)

Alison Bull - Treasurer

Elaine Bull

Christopher Buddell

Isabel Buddell

Shelley Martin

Patrica North

Deborah Curtis

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 also employs a Centre Manager who is also full-time.

The Centre Manager has line management responsibility for an Office Administrator (part time), a Caretaker (part time) who lives on the premises (who is retiring in the next few months) and for a number of volunteer staff who work in the Café. The Office Administrator's tasks include room lettings and office support duties.

7. Achievements and Performance

There have been six Church Members Meetings in the year and ten Trustees (Deacons) Meetings. Members of the fellowship also had a Saturday morning away day to deepen fellowship and consider new initiatives, as well as a retreat day at Ammerdown Retreat Centre. This year has seen the introduction of monthly fellowship gatherings which has been an encouragement to the fellowship and an opportunity to reach out into the community.

There were 6 café church services, providing a less formal environment for worship and teaching.

The Café at the Centre Resource Group met once during the reporting period.

Reverend Andy Percey completed his tenth 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.

The café's primary role is providing a sanctuary in a busy city centre and is an important aspect of the church's outreach, providing a welcome for all.

The café also provides an ideal base for outreach.

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.

Midweek services/Bible Studies on Wednesday

Kids Eat Free during school holidays

Midweek Evening Bible Studies on Tuesdays

Open Space Post Natal Group

Friday and Saturday nights as a base for Bath City Pastors

Charitable organisations operating from our premises include:

Julian House Night Shelter and homeless services

Off The Record counselling service for young people - including an 'OK Café' on a Friday evening

CRUSE counselling

Food Bank

Life In Abundance

Examples of other 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

English Language classes and Homework Club for Teenagers

Bath MIND

Various choirs and study groups

The Society of Friends (Quakers) meet each Sunday morning at the same time we meet in the sanctuary. On Sunday afternoon Solutions Christian Assembly meet. We three have vastly differing forms of worship but we co-exist quite happily making full use of our premises.

We have continued with our Kids Eat Free initiative. Each half school term and for two weeks during the summer holiday we offer free lunches to children under 11. This is designed to help meet the needs of families who are struggling during these difficult economic times.

The minister is part of the group that organises the Pray for Bath events that happens twice yearly and draws several hundred Christians from over 30 churches to meet and pray for their communities. Our Centre Manager runs the Café at the Centre and, with members of the fellowship, is engaged in work with Babies & Toddlers and 'Open the Book' at a local primary school. He is also involved with the Bath Gateway Out and About Club for vulnerable adults.

We continue to give financial support to the Baptist Union Home Mission Fund (£3,000) and Baptist Missionary Society (£3,000). Other charitable giving Grow for Life (£318.94) & Foodbank (£463.97)

The church remains in a healthy place in its mission and its worship. There are always challenges with an ageing congregation, especially pastorally, but we have a dedicated and skilled team who support the minister in this ministry.

Over the past year we have been encouraged to see new people attending the church, especially younger people, which has been a real boost to the fellowship. People are growing in their faith. The church is good news at the heart of the city centre, being good news to the poor, the lonely, the outsider, the refugee and many others across a wide section of society.

We are pleased that our relationships with other churches in the city, as well as other community groups continues to be strong.

Whilst the challenges for next year remain clear, 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.

9. Reserves Policy

The Church policy is to maintain sufficient financial reserves to cover at least six months estimated expenditure.

10. Future Plans

The Charity will:

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

Develop mutual support groups for all members of our fellowship.

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

Undertake substantial maintenance work on the premises.



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 2025

Charity no
(if any) 1127828

Set out on pages

7 to 14

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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.

Signed:

K Gooding

Date:

2/10/2025.

Name:

Katy Gooding

Relevant professional
qualification(s) or body
(if any):

FCA

Address:

Gooding Accounts

Holloway House, Epsom Square, White Horse Business Park

Trowbridge, Wiltshire, BA14 0XG

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 2025

	Notes	Unrestricted £	Restricted £	Designated £	Total 2025 £	Total 2024 £
Receipts						
Voluntary Receipts	2	71,132	-	-	71,132	60,616
Investment Income	3	3,939	-	-	3,939	3,931
Charitable Activities	4	783	3,149	-	3,932	1,129
Other Receipts	5	154,226	-	-	154,226	137,296
Total Receipts		230,080	3,149	-	233,229	202,972
Payments						
Charitable Activities	6 & 7	228,212	3,149	-	231,361	217,123
Total Payments		228,212	3,149	-	231,361	217,123
Net of receipts/payments		1,868	-	-	1,868	(14,151)
Gains and Losses on revaluation of fixed assets	11	-	-	-	-	-
Trf of funds from unrestricted to restricted and designated		(7,151)	7,151	-	-	-
Cash Funds this Year End		(5,283)	7,151	-	1,868	(14,151)
Total Cash Funds brought forward		98,949	2,707,769	27,600	2,834,318	2,848,469
Total Cash Funds carried forward		93,666	2,714,920	27,600	2,836,186	2,834,318

Manvers Street Baptist Church
Statement of Assets & Liabilities
Year Ended 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Assets retained for the Charity's own Use	10		2,801,316		2,803,578
Cash Funds					
Debtors	12	10,058		9,506	
Cash Funds	13	80,597		65,161	
		<u>90,655</u>		<u>74,667</u>	
Liabilities					
Creditors: Amounts falling due within one year	14	28,185		16,327	
		<u>62,470</u>		<u>58,340</u>	
Assets Retained less Liabilities			<u>2,863,786</u>		<u>2,861,918</u>
Creditors: Amounts falling due after more than one year			27,600		27,600
Net Assets			<u>2,836,186</u>		<u>2,834,318</u>
Charitable Funds					
Restricted	15		2,714,920		2,707,769
Designated	16		27,600		27,600
Unrestricted	17		<u>93,666</u>		<u>98,949</u>
			<u>2,836,186</u>		<u>2,834,318</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

A.Deacon (Trustee)

Date

Manvers Street Baptist Church
Comparative Statement of Financial Activities
Year Ended 31 March 2024

	Notes	Unrestricted	Restricted	Designated	Total 2024 £
		£	£	£	
Receipts					
Voluntary Receipts		60,616	-	-	60,616
Investment Income		3,931	-	-	3,931
Charitable Activities		1,129	-	-	1,129
Other Receipts		137,296	-	-	137,296
Total Receipts		202,972	-	-	202,972
Payments					
Charitable Activities		217,123	-	-	217,123
Total Payments		217,123	-	-	217,123
Net of receipts/payments		(14,151)	-	-	(14,151)
Gains and Losses on revaluation of fixed assets		-	-	-	-
Trf of funds from unrestricted to restricted and designated		250	(250)	-	-
Cash Funds this Year End		(13,901)	(250)	-	(14,151)
Total Cash Funds brought forward		112,850	2,708,019	27,600	2,848,469
Total Cash Funds carried forward		98,949	2,707,769	27,600	2,834,318

Manvers Street Baptist Church

NOTES TO THE ACCOUNTS

31st March 2025

The Churches Charity number is 1127828

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.

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	2025	2024
Offerings	46,946			46,946	50,426
Tax Refunds	8,117			8,117	9,190
Legacies	16,069			16,069	1,000
	71,132	-	-	71,132	60,616

3 Investment Receipts

	Unrestricted	Restricted	Designated	2025	2024
Bank Interest	3,939			3,939	3,931
Other Investments				-	-
	3,939	-	-	3,939	3,931

4 Receipts from Charitable Activities

				2025	2024
Outreach Fund Raising				-	-
Open Space		3,149		3,149	-
raised for other Causes	783			783	1,129
	783	3,149	-	3,932	1,129

5 Other Receipts

	Unrestricted	Restricted	Designated	2025	2024
Car Park	9,084			9,084	7,597
Room Lettings/OTR	87,690			87,690	74,781
Café @ the Centre	54,296			54,296	54,542
Sundry Income	3,156			3,156	376
	154,226	-	-	154,226	137,296

6 Costs of Generating Activities Voluntary Receipts

	Unrestricted	Restricted	Designated	2025	2024
Café @ the Centre	54,964			54,964	51,925
Administration	23,892			23,892	24,401
Maintenance	72,818			72,818	69,228
Ministry	69,095			69,095	63,780
Mission (Grants Payable)	6,000			6,000	6,000
Raised for other Causes	783			783	1,129
Open Space (Grants payable)		3,149		3,149	-
	227,552	3,149	-	230,701	216,463

7 Governance Costs

	(Costs of managing the charity)			2025	2024
	Unrestricted	Restricted	Designated	2025	2024
Independent Examination	660			660	660
Legal Costs				-	-
Other					
	660	-	-	660	660

8 Grants Payable

(See note 6)

	Unrestricted	Restricted	Designated	2025	2024
BUGB Home Mission	3,000			3,000	3,000
BMS World Mission	3,000			3,000	3,000
Other Charitable Giving	-	3,149		3,149	-
Raised for other causes	783			783	1,129
Outreach Fund Raising				-	-
	6,783	3,149	-	9,932	7,129

Grants made to individuals

-

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	3,000
Home Mission	Christian Mission at Home	3,000
Grow for Life	Mental health with Outdoor activities (Gardening)	319
Foodbank	Help those in food poverty	464
Total grants to institutions		6,783

9 Staff Costs

	2025	2024
Gross Salaries	95,476	86,795
Social Security Costs	4,159	3,184
Pension Costs (See note 18)	8,157	7,770
Other Costs		
	107,792	97,749

The average number of employees during the year was:-

4

5

No employee received emoluments in excess of £60,000 during the year (2024 none)

No sums were reimbursed to the Trustees for their work as Trustees (2024 none)

10 Assets retained for the Charity's own Use

	Church Property	Furniture & Fittings	Computer Equipment	Total
Cost				
1st April' 2024	2,706,980	438,833	8,101	3,153,914
Additions			349	349
Revaluations				-
Disposals				-
31st March' 2025	2,706,980	438,833	8,450	3,154,263
Depreciation				
1st April' 2024	-	342,572	7,764	350,336
Charge for the year		2,326	285	2,611
On Disposals				-
31st March' 2025	-	344,898	8,049	352,947
Net Book Value				
1st April' 2024	2,706,980	96,261	337	2,803,578
31st March' 2025	2,706,980	93,935	401	2,801,316

All the fixed assets are used for charitable purposes

11 Gains and Losses on Revaluation of Fixed Assets

At 31st March 2025 the following properties were held as long term investments:-

	2025	2024
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

	2025	2024
Prepayments	8,913	8,311
Café Floats	1,145	1,195
	<u>10,058</u>	<u>9,506</u>

13 Banks and Cash

	2025	2024
Lloyds Bank plc	42,712	30,804
Baptist Union Corporation	11,306	11,084
WEBA Trust Account	26,369	23,062
Petty Cash	210	211
	<u>80,597</u>	<u>65,161</u>

14 Creditors: Amounts falling due within one year

	2025	2024
Trust Funds	7,940	789
Deferred Income	12,090	11,038
Accruals	2,112	239
Other Creditors	6,043	4,261
	<u>28,185</u>	<u>16,327</u>

15 Restricted Funds

	1st April 2024	Incoming Resources	Resources Expended	Transfers	31st March 2025
Open Space (Greens Teams)	789	3,149	3,149	7,151	7,940
Church and gardens	2,706,980				2,706,980
	<u>2,707,769</u>	<u>3,149</u>	<u>3,149</u>	<u>7,151</u>	<u>2,714,920</u>
	1st April 2023	Incoming Resources	Resources Expended	Transfers	31st March 2024
Open Space (Greens Teams)	1,039	-	-	(250)	789
Church and gardens	2,706,980			-	2,706,980
	<u>2,708,019</u>	<u>-</u>	<u>-</u>	<u>(250)</u>	<u>2,707,769</u>

16 Designated Funds

	1st April 2024	Incoming Resources	Resources Expended	Transfers	31st March 2025
Repairs Fund	27,600			-	27,600
General Maint.	-			-	-
	<u>27,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,600</u>
	1st April 2023	Incoming Resources	Resources Expended	Transfers	31st March 2024
Repairs Fund	27,600			-	27,600
General Maint.	-			-	-
	<u>27,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,600</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		7,940	2,714,920
Designated Funds			27,600	27,600
Unrestricted Funds	94,336		(670)	93,666
	2,801,316	-	34,870	2,836,186

18 Pensions

The total pension cost for the Church for the year was £8,157 (2024 £7,770)

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