

**RAYLEIGH BAPTIST CHURCH
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2020**

Charity Number : 1128501



Edmund Carr LLP
Chartered Accountants
146 New London Road
Chelmsford
Essex
CM2 0AW

RAYLEIGH BAPTIST CHURCH
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

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RAYLEIGH BAPTIST CHURCH

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

Trustees	Rev. Scott Williamson	(departed 17 Jan 2020)
	Rev. Jonathan Blake	(departed 13 February 2021)
	Rev. Ricky Rew	
	Stuart Conway	
	Linda Harrison	
	Paul Wheeler	
	Caroline Kerry	(resigned 23 May 2020)
	David Goddard	
	Lynn Dobson	
	Carol Jones	
	Mark Hooper	(resigned 28 August 2020)
	Steve Brett	(appointed 24 November 2020)
	Viki James	(appointed 27 April 2021)

Charity number 1128501

Principal address High Street
Rayleigh
SS6 7QA

Independent examiner Edmund Carr LLP
146 New London Road
Chelmsford
Essex
CM2 0AW

RAYLEIGH BAPTIST CHURCH

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of Rayleigh Baptist Church for the year ended 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Objectives and Activities

a) Policies and objectives

By relying on the Bible as our ultimate authority in all respects, Rayleigh Baptist Church exists:
To bring people into God's family, through personal and corporate telling and living the Good News of Jesus; working as much as possible in our local community through involvement with the Town Council and other local agencies as well as supporting and partnering with overseas mission agencies.
To walk with people to grow in their discipleship of Jesus through the running of small groups for Members and others, including young people, and through the running of occasional teaching sessions and through preaching the Word of God.

To equip people for ministry and mission by taking care of the needs of members, in terms of developing their faith, supporting those who are weak or poor and equipping them for Christian service, through the power and presence of the Holy Spirit and to exercise the gifts of the Holy Spirit; by financially supporting Members involved with other Christian missions or training to do so; by financially supporting other Baptist Churches (through BU Home Mission) and overseas missions.

All for God's glory. We want to live out our faith as a church and individuals in such a way as to please God and to be a beacon to others, leading them towards a knowledge of the saving grace of Jesus through our worship, words and actions.

b) Activities for achieving objectives

Our first objective is strongly linked to our community and our commitment here is reflected in our day-to-day ministries, both to the community of the church and, increasingly to the wider community of our town and the wider world.

For the Church and Local Community

- | | |
|-----------------------------------|---|
| * Care Homes ministries | - Regular services in a local residential care home |
| * Carers' Café | - Monthly support for those who care for others and those who are cared for. |
| * Children & Youth events | - Programmes designed to introduce young people to Christianity, and grow in their faith while having fun together. This includes Boys Brigade and Girls Brigade. |
| * Community Café | - Weekly café for the community, especially for the needy |
| * Community use of our premises | - Rooms used by the community regularly |
| * Conservation of listed building | - Meeting our maintenance responsibilities |
| * Hope Carol Service | - Seasonal service remembering those we have lost |
| * Retired Men | - Various events and activities for men in and around the Church |
| * Playaway | - Weekly morning for parents or carers and toddlers to have fun together |
-

RAYLEIGH BAPTIST CHURCH

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2020

- | | |
|----------------------|--|
| * Seniors' events | - Monthly events and activities for the elderly – with transport |
| * Civic links | - Contact with MP and town councillors as part of Churches for Rayleigh |
| * Links with schools | - Reading support, assemblies, after school club and other activities with our local primary schools |
| * Bereavement Group | - Help and support for those who have been bereaved |
| * Open the book | - Working with other churches to take bible stories into school in a drama format. |
| * RBC Ramblers | - Monthly walks locally for RBC members and friends. |
| * Keep Fit | - A weekly session for women to get fit and get together. |
| * Life Groups | - The church members are split into small groups who do Life together, to pray, to share and encourage each other. |
| * Alpha course | - A course to introduce people to Christianity and Jesus, with an opportunity to ask questions |

For the Global Community

- | | |
|--|---|
| * Cry In The Dark Romania | - Visits to Romania giving love, care and practical help. Also providing presents at Christmas. |
| * To Kenya with Love | - Visit to Kenya to help at the School and in the community in Kisumu, Kenya |
| * Support for overseas aid | - Financial contributions to disaster emergencies via Tear Fund or BMS World Mission (BMS) |
| * Short term overseas service | - George Brown returned from a BMS Action Team trip to Portugal & Mozambique. |
| * Financial support to our overseas mission partners | - Cry in The Dark, To Kenya With Love, BMS Kolkata and El Puente, Cusco (BMS Peru) |

c) Main activities undertaken to further the charity's purposes for the public benefit

The Trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objects of Rayleigh Baptist Church. Throughout this unusual year, this Church had planned to undertake a wide range of many activities, as described above, in the furtherance of its stated Objectives. Unfortunately, with the advent of Coronavirus at the beginning of the year, and as a result numerous lockdowns during the year most of these activities have not been able to take place in the way that they were intended. Instead a range of online and pre-recorded activities had to replace meeting together and also hosting events. The Trustees still believe that what has been able to take place has provided public benefit to both members of the congregation and to a lesser extent the wider community.

RAYLEIGH BAPTIST CHURCH
TRUSTEES' ANNUAL REPORT (continued)
YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

Ministers

Rev. Scott Williamson, the Senior Minister, left to take up the post of Chief Executive Officer of The MegaCentre Rayleigh, early in 2020. The MegaCentre is part of the local charity - Active Christian Trust. The two remaining ministers, Rev. Ricky Rew and Rev. Jonathan Blake, have been leading the church in a number of teaching series focusing on key areas such as God's purpose for His Church, Peter a person just like us, Faith in God's promises, Hope, Joy, Peace and Love. As a consequence, the church has increasingly sought to become more active in building relationships with and serving the local community. They have also been assisted by Stuart Conway, a Minister in Training, who is also studying at Spurgeon's College. Near the end of the year Stuart was employed as a Student Minister, back dated to 1 September 2020.

After much prayer the Rev. Jonathan Blake felt God had called him to a new season of service and to spend more time with his family and so handed in his resignation on 13 November 2020, and then left on 13 February 2021.

Vision

At the start of the year we had a week of prayer as we sought God's guidance on how we could fulfil our vision.

In terms of different expressions, the church has started working in two new locations. These being Grove Wood Primary School (started in 2018) and the MegaCentre Rayleigh (started in June 2019). As a result of the Coronavirus the Grove Wood Expression they have not been able to develop the planned work using the school as a base, but the group has still met for regular prayer led by Jonathan. The MegaCentre Expression was being led by Scott, even following his resignation and during 2020 some of the group left RBC to form a new church based at the MegaCentre.

Membership and Baptism

The church membership has declined by 25 from 243 to 218 in 2020, due to 21 resignations, 4 deaths and 0 new members. Due to the Coronavirus restrictions there were no Believer's Baptisms over the past year.

Youth and Children's Work

Claire King, the Children and Families worker, working part time, initially supported by Ricky, and later in the year by Hannah Lantaff, who started a placement while studying Theology, Ministry and Mission (Children, Youth and Families Track) at Bristol Bible College.

Before the lockdown in February the Children's team ran a holiday club, with the theme Guardians of Ancora. The regular Glo party around Halloween had to be held online, as did a lot of the Children's work. Sunday School was run online as "Kids @ RBC".

There were also zoom gatherings for Youth, Boys Brigade and Girls Brigade. Playaway even had a Christmas party over zoom.

RAYLEIGH BAPTIST CHURCH

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2020

Attendances on Sundays and Life Groups

We do not keep a record of attendance, but we believe that the number of those regularly worshipping with us over the year has remained broadly unchanged. Life Groups continue with the aim of supporting the fellowship to grow in their discipleship and to be better rooted in God's Word.

Not being able to meet made things more challenging, but services were held online and were made available on Youtube, which allowed people from outside of the fellowship to join us. The aim was to be socially distant but with spiritual proximity. Groups also met via zoom after the Sunday service.

Life groups have met mainly via Zoom, plus in gardens and homes when lockdown rules were reduced for brief periods.

A lot of time was spent supporting people with their spiritual, mental and physical health during this year, which for some has been very lonely as they were unable to get out, due to "shielding" and other factors.

Several fellowship events and the church meetings were also held over zoom.

Premises Development

In 2020 a group has finalised the requirements for the refurbishment of the Base building, and produced detailed plans and costings ready for approval from the Church members, the Baptist Union LBAC group and the local authority planning approval. The plans have been presented to the church and have recently been approved by Church members, and also to proceed to take to LBAC and subsequently local authority planning approval. We have also continued to implement the recommendations from the quinquennial report received early in 2019, one element of this was replacing the 3 large windows on the east side of the main sanctuary which started at the end of 2020 and is now complete.

Financial Review

a) Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b) Reserves policy

The trustees aim to hold General Fund free reserves of approximately 3 months of committed expenditure. There are additional reserves held for premise development and repairs, which will start to be used when full approval is given to the Base Refurbishment Project. Given the pressures on church members, because of the coronavirus pandemic, the giving has continued remarkably well, and we have been blessed compared to some other churches locally and Baptist Churches nationwide.

c) Principal funding

The principal funding sources of the charity are primarily voluntary donations.

RAYLEIGH BAPTIST CHURCH

TRUSTEES' ANNUAL REPORT (continued)

YEAR ENDED 31 DECEMBER 2020

d) Material investments policy

There have been no significant changes to the assets held by Rayleigh Baptist Church in 2020. At the end of the year we had 100% of the value of 6 Hilary Crescent as our only manse.

Structure, governance and management

a) Constitution

The Church is known as Rayleigh Baptist Church (RBC) and is affiliated to the Baptist Union of Great Britain. The Trustees operate within the terms of the constitution dated 27 January 2009. Charitable status was granted by the Charity Commission in March 2009: Registered Charity Number 1128501.

b) Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

c) Organisational structure and decision making

The church is led and managed by the Trustees, consisting of three ordained full-time Ministers (going down to 2 during the year), a Minister in Training, two elders and four deacons, all having designated areas of responsibility. Additionally, there are many more Members who play important roles as leaders of small groups, church organisations and a wide variety of ministries to all ages, both within the church family and, increasingly, in the wider community. The contribution made by so many willing and reliable volunteers cannot be overstated.

Plans for future periods

Future developments

As the fellowship at Rayleigh Baptist Church, we intend to seek new opportunities to further develop the relationships within the local community in this coming year both through the refurbishment of our Base building and also by working in other locations as opportunities allow.

In 2020, a group from the leadership team continued with the Lead Academy learning community. Working with churches of a similar size to Rayleigh Baptist Church, we have benefitted from improving our understanding of the purpose and values of the church and learning more about leadership. As part of the community we have been encouraged to put together an action plan after each session. This has been a very valuable experience to embed what has been learnt. Lead Academy will continue in 2021, as we seek to update our 2020 Vision, which has come to an end.

This report was approved by the Trustees on 6 October 2021 and signed on their behalf by:

Rev. Ricky Rew
Chair of Trustees

RAYLEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 8 to 23.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Colin Barker FCA
146 New London Road
Chelmsford
CM2 0AW

6 October 2021

RAYLEIGH BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME FROM:					
Donations and legacies	2	258,686	14,498	273,184	326,283
Charitable activities	3	3,519	782	4,301	36,435
Investments	4	548	511	1,059	2,470
TOTAL INCOME		<u>262,753</u>	<u>15,791</u>	<u>278,544</u>	<u>365,188</u>
EXPENDITURE ON:					
Charitable activities	5	226,540	18,625	245,165	345,635
Other		-	-	-	-
TOTAL EXPENDITURE		<u>226,540</u>	<u>18,625</u>	<u>245,165</u>	<u>345,635</u>
NET INCOME / (EXPENDITURE)		36,213	(2,834)	33,379	19,553
Transfers between funds		<u>(353)</u>	<u>353</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		35,860	(2,481)	33,379	19,553
Reconciliation of funds:					
Total Funds brought forward		395,751	515,687	911,438	891,885
Total Funds carried forward	13/14	<u><u>431,611</u></u>	<u><u>513,206</u></u>	<u><u>944,817</u></u>	<u><u>911,438</u></u>

The charity has no recognised gains or losses other than the results for the period as set out above.

The notes on pages 10 to 23 form part of these financial statements.

RAYLEIGH BAPTIST CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2020

		2020		2019	
	Note	£	£	£	£
FIXED ASSETS					
Tangible assets	10		329,928		327,428
CURRENT ASSETS					
Debtors	11	20,299		27,473	
Cash at bank		602,806		568,339	
		<u>623,105</u>		<u>595,812</u>	
CREDITORS: Amounts falling due within one year	12	<u>(8,216)</u>		<u>(11,802)</u>	
NET CURRENT ASSETS			614,889		584,010
NET ASSETS			<u>944,817</u>		<u>911,438</u>
FUNDS OF THE CHARITY					
Restricted funds			<u>513,206</u>		<u>515,687</u>
Unrestricted funds					
Designated Funds			162,155		157,350
General unrestricted funds			<u>269,456</u>		<u>238,401</u>
Total unrestricted funds			<u>431,611</u>		<u>395,751</u>
TOTAL CHARITY FUNDS			<u>944,817</u>		<u>911,438</u>

These financial statements were approved by the Trustees on 6 October 2021 and are signed on their behalf by:

Rev. Ricky Rew
Chair of Trustees

The notes on pages 10 to 23 form part of these financial statements.

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Statement of compliance

The financial statements 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Exemption from preparing a cash flow statement

The charity has opted for the exemption under Update Bulletin 1 from including a cash flow statement.

Basis of preparation

Rayleigh Baptist Church constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees have considered the impact of the Covid-19 pandemic in their assessment of the charity's ability to prepare accounts as a going concern. Because of the uncertainties surrounding the effects of the economic slowdown it is difficult to predict the impact on the charity and its beneficiaries, but having taken all the factors into account, the trustees are of the opinion that the charity has sufficient resources to continue operating for the next 12 months from the date of signing these accounts.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities, Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Tax status

Rayleigh Baptist Church is a registered charity and is not subject to corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- no depreciation charged
Motor vehicles	- 5 years straight line
Equipment	- 5 years straight line

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

Debtors

Trade and other debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash at Bank and in hand

Cash and cash equivalents comprise cash on hand and deposits.

Creditors

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

Government grants

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Fund accounting

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

RAYLEIGH BAPTIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2020**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations	257,029	14,498	271,527	323,035
Legacies	1,109	-	1,109	3,248
Government grants - Job retention scheme	548	-	548	-
	<u>258,686</u>	<u>14,498</u>	<u>273,184</u>	<u>326,283</u>
<i>Total 2019</i>	<i>302,885</i>	<i>23,398</i>	<i>326,283</i>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Church activities	3,519	782	4,301	36,435
	<u>3,519</u>	<u>782</u>	<u>4,301</u>	<u>36,435</u>
<i>Total 2019</i>	<i>21,172</i>	<i>15,263</i>	<i>36,435</i>	

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Bank interest receivable	548	511	1,059	2,470
	<u>548</u>	<u>511</u>	<u>1,059</u>	<u>2,470</u>
<i>Total 2019</i>	<i>1,159</i>	<i>1,311</i>	<i>2,470</i>	

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly	Grant funding of activities (Note 8)	Support & governance costs (Note 6)	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Church activities	148,582	49,852	46,731	245,165	345,635
	<u>148,582</u>	<u>49,852</u>	<u>46,731</u>	<u>245,165</u>	<u>345,635</u>
<i>Total 2019</i>	<i>224,127</i>	<i>64,613</i>	<i>56,895</i>	<i>345,635</i>	

6. ANALYSIS OF SUPPORT COSTS

	Total Funds 2020	Total Funds 2019
	£	£
Light, heat and rates	2,763	10,142
Repairs and maintenance	18,592	18,914
Insurance	4,888	4,401
Minibus expenses	3,202	4,337
Printing, postage and stationery	3,351	4,659
Telephone	878	927
General administration	4,439	8,064
Advertising	809	262
Depreciation	1,384	607
Legal and professional fees	3,150	1,462
Governance costs (Note 7)	3,275	3,120
	<u>46,731</u>	<u>56,895</u>

7. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Independent examination	1,775	-	1,775	1,620
Accounts preparation	1,500	-	1,500	1,500
Fees payable to Independent Examiner	<u>3,275</u>	<u>-</u>	<u>3,275</u>	<u>3,120</u>

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

8. ANALYSIS OF GRANTS

	Grants to institutions £	Grants to individuals £	Total Funds 2020 £	Total Funds 2019 £
Church activities	34,831	15,021	49,852	64,613
<i>Total 2019</i>	<i>41,233</i>	<i>23,380</i>	<i>64,613</i>	

Grants to institutions

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
B U Home Missions	12,500	-	12,500	12,500
Tear Fund	-	-	-	130
BMS World Missions	3,600	878	4,478	6,028
Cry In The Dark	3,800	1,474	5,274	4,456
Havens Hospices	1,650	-	1,650	4,935
To Kenya With Love	3,600	150	3,750	5,786
Peru	4,000	-	4,000	4,000
Other Missions and Charities	-	1,679	1,679	1,898
Bar 'n' Bus Trust	1,500	-	1,500	1,500
	30,650	4,181	34,831	41,233
<i>Total 2019</i>	<i>30,758</i>	<i>10,475</i>	<i>41,233</i>	

Grants to individuals

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
RBC Fellowship Fund	-	11,881	11,881	14,793
Other Missions and Charities	3,140	-	3,140	8,587
	3,140	11,881	15,021	23,380
<i>Total 2019</i>	<i>8,587</i>	<i>14,793</i>	<i>23,380</i>	

RAYLEIGH BAPTIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 DECEMBER 2020**

9. ANALYSIS OF STAFF COSTS

	2020	2019
	£	£
Wages and salaries	112,520	141,695
Social security costs	5,239	9,799
Pension costs	7,395	11,763
	<u>125,154</u>	<u>163,257</u>

None of the employees' emoluments exceeded £60,000.

The average number of employees during the year, by head count, was as follows:

	2020	2019
	No.	No.
Ministers and pastoral staff	3	4
Administrative, caretaking and cleaning staff	4	4
	<u>7</u>	<u>8</u>

Three trustees been remunerated or have received other benefits from employment with the charity.

The trustees only receive remuneration in respect of services they provide under their contracts of employment, and not in respect of their role as trustees. The value of trustees' remuneration is as follows:

	2020	2019
	£	£
J Blake (Minister)		
Remuneration	32,141	32,893
Employer's pension contributions	1,674	1,563
R Rew (Minister)		
Remuneration	27,435	26,974
Employer's pension contributions	3,440	3,414
S Conway (Minister)		
Remuneration	6,833	-
Employer's pension contributions	342	-
S Williamson (Minister)		
Remuneration	-	45,101
Employer's pension contributions	-	5,588

Expenses totalling £596 (2019: £3,973) were reimbursed to or paid on behalf of 3 trustees during the year for reasonable travel and accommodation costs.

The remuneration benefits of key management personnel totalled £74,984 (2019: £123,905).

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

10. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Equipment £	Total £
Cost or valuation				
At 1 January 2020	325,000	23,000	3,035	351,035
Additions	-	-	3,884	3,884
At 31 December 2020	<u>325,000</u>	<u>23,000</u>	<u>6,919</u>	<u>354,919</u>
Depreciation				
At 1 January 2020	-	23,000	607	23,607
Charge for year	-	-	1,384	1,384
At 31 December 2020	<u>-</u>	<u>23,000</u>	<u>1,991</u>	<u>24,991</u>
Net book value				
At 31 December 2020	<u>325,000</u>	<u>-</u>	<u>4,928</u>	<u>329,928</u>
At 31 December 2019	<u>325,000</u>	<u>-</u>	<u>2,428</u>	<u>327,428</u>

Charity Heritage Assets

The church building, which is central to the objectives and activities of the charity, meets the definition of a heritage asset and as such is not included on the balance sheet due to the age of the building and the impracticalities of ascertaining the original cost or donated valuation. Given the age of the building, the original cost of the building would be immaterial to the accounts and given the restrictions on the use and disposal of the property, a current valuation would not be practical or relevant.

11. DEBTORS

	2020 £	2019 £
Other debtors	450	1,080
Prepayments and accrued income	10,170	15,201
Tax recoverable	9,679	11,192
	<u>20,299</u>	<u>27,473</u>

12. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Taxation and social security	3,292	3,322
Other creditors	600	4,306
Accruals and deferred income	4,324	4,174
	<u>8,216</u>	<u>11,802</u>

RAYLEIGH BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

13. RESTRICTED FUNDS

	Movement in funds				
	Balance at 01/01/2020	Income	Expenditure	Transfers	Balance at 31/12/2020
	£	£	£	£	£
a) 9 Paignton Close Fund	154,837	511	-	-	155,348
b) 6 Hilary Crescent Fund	325,000	-	-	-	325,000
c) Bag for Life	-	-	-	-	-
d) Basildon Women's Aid	-	-	-	-	-
e) BMS World Missions	3,755	-	(878)	-	2,877
f) Boys Brigade	3,240	487	(586)	-	3,141
g) Cry in the Dark	1,249	488	(1,474)	-	263
h) Fellowship Funds Gifts	2,196	11,796	(11,881)	-	2,111
i) Girls Brigade	806	225	(907)	601	725
j) Havens Hospices	-	-	-	-	-
k) Minibus Fund	-	-	-	-	-
l) Minibus replacement	15,182	670	-	-	15,852
m) Mission Strategy	2,625	-	-	-	2,625
n) Student / Mission Fund	61	-	-	-	61
o) To Kenya with Love	1,332	40	(150)	-	1,222
p) Tear Fund	-	-	-	-	-
q) Carers Cafe	4,035	168	-	-	4,203
w) Church Holiday	(450)	70	(770)	-	(1,150)
x) Megacentre	-	388	(300)	(88)	-
Donations to other organisations	1,819	948	(1,679)	(160)	928
	<u>515,687</u>	<u>15,791</u>	<u>(18,625)</u>	<u>353</u>	<u>513,206</u>

- a) 9 Paignton Close fund
Former manse for Senior Minister - previously owned 73% by the church and 27% by the senior minister and his wife.
- b) 6 Hilary Crescent fund
Manse for Minister - owned 100% by the church.
- c) Bag For Life fund
Donations received from various individuals and events to provide gifts to women.
- d) Basildon Women's Aid (Changing Pathways)
Funds received (e.g. from Carol Services Offerings and personal gifts) later paid to the charity.
- e) BMS World Missions fund
Donations received from various individuals and later paid to the Mission.
- f) Boys' Brigade fund
Operated by and exclusively for the activities of the Boys' Brigade.

RAYLEIGH BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

13. RESTRICTED FUNDS (continued)

- g) Cry In The Dark fund
Funds received (e.g. from Carol Services Offerings and personal gifts) later paid to the charity.
- h) Fellowship Gifts to Members fund
Funds raised to enable the church to make charitable gifts to those within or linked to the fellowship.
- i) Girls' Brigade fund
Operated by and exclusively for the activities of the Girls' Brigade.
- j) Havens Hospices fund
Funds received (e.g. from Carol Service Offerings and personal gifts) later paid to the charity.
- k) Existing Minibus fund
Past donations received and used to purchase existing minibus now shown as a fixed asset, subject to depreciation.
- l) Minibus Replacement fund
Donations received for minibus replacement. (note —the church also has a designated fund for this purpose).
- m) Overseas Missions fund
Donations to overseas missionary organisations.
- n) Student/Mission Members' fund
Funds donated to support students/Members in short-term Christian missions.
- o) To Kenya With Love (TKWL)
Providing a better future for children in Kisumu, Kenya.
- p) Tearfund fund
Funds received (e.g. from Carol Services Offerings and personal gifts) later paid to the charity.
- q) Carer's cafe grant fund
Monthly support for those who care for others.
- r) SEED
Support for a clean water project in Kolkota, India.
- s) Kolkota Trip
Funds raised to support the work of BMS World Mission in Kolkota.
- t) Megacentre
Funds raised to support the work of Megacentre.

RAYLEIGH BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

13. RESTRICTED FUNDS (continued)

Prior year restricted funds movement:

	Movement in funds				
	Balance at	Income	Expenditure	Transfers	Balance at
	01/01/2019				31/12/2019
	£	£	£	£	£
a) 9 Paignton Close Fund	153,526	1,311	-	-	154,837
b) 6 Hilary Crescent Fund	325,000	-	-	-	325,000
c) Bag for Life	-	-	-	-	-
d) Basildon Women's Aid	-	-	-	-	-
e) BMS World Missions	2,367	2,504	(2,428)	1,312	3,755
f) Boys Brigade	3,259	3,397	(3,416)	-	3,240
g) Cry in the Dark	271	978	(656)	656	1,249
h) Fellowship Funds Gifts	5,130	11,859	(14,793)	-	2,196
i) Girls Brigade	417	1,099	(1,438)	728	806
j) Havens Hospices	2,366	913	(3,279)	-	-
k) Minibus Fund	-	-	-	-	-
l) Minibus replacement	13,774	1,408	-	-	15,182
m) Mission Strategy	5,249	-	-	(2,624)	2,625
n) Student / Mission Fund	61	-	-	-	61
o) To Kenya with Love	108	1,484	(2,186)	1,926	1,332
p) Tear Fund	130	-	(130)	-	-
q) Carers Cafe	2,700	2,235	(900)	-	4,035
w) Church Holiday	-	10,767	(14,905)	3,688	(450)
Donations to other organisations	1,598	2,017	(1,796)	-	1,819
	<u>515,956</u>	<u>39,972</u>	<u>(45,927)</u>	<u>5,686</u>	<u>515,687</u>

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

14. UNRESTRICTED FUNDS

	Movement in funds				
	Balance at 01/01/2020	Income	Expenditure	Gains, losses & transfers	Balance at 31/12/2020
	£	£	£	£	£
Designated funds					
i) Keep Fit	125	480	(601)	-	4
ii) New Minibus Fund	7,745	-	-	-	7,745
iii) Playaway	821	377	(488)	160	870
iv) Premises R&R	2,469	-	-	-	2,469
v) Premises Development	119,118	14,648	(3,150)	88	130,704
vi) Seniors	-	-	-	-	-
vii) Womens Hour	519	-	-	-	519
viii) Disabled Christian Fellowship	-	-	-	-	-
ix) Ministry Training Fund	26,553	-	(6,709)	-	19,844
	<u>157,350</u>	<u>15,505</u>	<u>(10,948)</u>	<u>248</u>	<u>162,155</u>
General funds					
General Fund	158,219	246,139	(215,592)	(32,671)	156,095
General Legacies	57,252	1,109	-	-	58,361
Main Fund Reserve	22,930	-	-	32,070	55,000
	<u>238,401</u>	<u>247,248</u>	<u>(215,592)</u>	<u>(601)</u>	<u>269,456</u>
	<u>395,751</u>	<u>262,753</u>	<u>(226,540)</u>	<u>(353)</u>	<u>431,611</u>

- i) Keep Fit
Fund operated exclusively for the keep fit activities.
- ii) Minibus replacement Fund
Funds designed for the replacement of the minibus (note - there is a separate fund for the restricted donations).
- iii) PlayAway
Funds used for the weekly parent and toddler groups.
- iv) Premises Repairs and Renewals
Funds held for any repairs and renewals required at the Church.
- v) Premises Development
Funds raised for the continued work to make the premises more fit for purpose to contribute more to the local community.
- vi) Seniors
Funds for the monthly seniors events.
- vii) Women's Hour fund
To help build women's friendships, give support and reach out.
- viii) Disabled Christian Fellowship
Funds for events for disabled people.
- ix) Ministry Training Fund
In 2019, £30,000 has been transferred from the general legacies fund to fund ministers in training.

RAYLEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2020

14. UNRESTRICTED FUNDS

Prior year unrestricted funds movement:

	Balance at 01/01/2019 £	Movement in funds			Balance at 31/12/2019 £
		Income £	Expenditure £	Gains, losses & transfers £	
Designated funds					-
i) Keep Fit	332	2,011	(2,218)	-	125
ii) New Minibus Fund	7,745	-	-	-	7,745
iii) Playaway	652	1,511	(1,342)	-	821
iv) Premises R&R	2,469	-	-	-	2,469
v) Premises Development	107,883	12,405	(1,170)	-	119,118
vi) Seniors	-	-	-	-	-
vii) Womens Hour	519	-	-	-	519
viii) Disabled Christian Fellowship	317	-	(317)	-	-
ix) Ministry Training Fund	-	-	(3,447)	30,000	26,553
	<u>119,917</u>	<u>15,927</u>	<u>(8,494)</u>	<u>30,000</u>	<u>157,350</u>
General funds					
General Fund	149,078	306,041	(291,214)	(5,686)	158,219
General Legacies	84,004	3,248	-	(30,000)	57,252
Main Fund Reserve	22,930	-	-	-	22,930
	<u>256,012</u>	<u>309,289</u>	<u>(291,214)</u>	<u>(35,686)</u>	<u>238,401</u>
	<u>375,929</u>	<u>325,216</u>	<u>(299,708)</u>	<u>(5,686)</u>	<u>395,751</u>

RAYLEIGH BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

15. ANALYSIS OF NET ASSETS (between restricted and unrestricted funds)

Current year:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	4,928	-	325,000	329,928
Current assets	272,744	162,155	188,206	623,105
Creditors due within one year	(8,216)		-	(8,216)
	<u>269,456</u>	<u>162,155</u>	<u>513,206</u>	<u>944,817</u>

Prior year:

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2019 £
Tangible fixed assets	2,428	-	325,000	327,428
Current assets	247,665	157,460	190,687	595,812
Creditors due within one year	(11,692)	(110)	-	(11,802)
	<u>238,401</u>	<u>157,350</u>	<u>515,687</u>	<u>911,438</u>

16. RELATED PARTY TRANSACTIONS

During the year, the charity received donations of £38,495 (2019: £ 46,120) from Trustees and their related parties.

For remuneration paid to trustees, see the Analysis of Staff Costs note.