GATEWAY BAPTIST CHURCH

England & Wales · Charity number 1129204

Details

Status	Registered
Legal form	Previously excepted
Registered	2009-04-17
Register	View on the Charity Commission register

Contact

Address	Gateway Baptist Church Barn House Station Road Burgess Hill RH15 9EQ
Phone	01444233050
Email	churchoffice@gatewaybaptist.org.uk
Website	www.gatewaybaptist.org.uk

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: We are a church engaged with the wider community across all ages whilst still seeking to uphold our Christian faith and standards. Our community work includes nursery education, toddlers' work, youth & childrens' clubs. The wider community is served through our pregnancy advice centre, & our facilities are used by a number of outside agencies.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£140,310	£110,700	-	-
2023-12-31	£127,235	£126,517	-	-
2022-12-31	£104,558	£98,803	-	-
2021-12-31	£119,510	£114,151	-	-
2020-12-31	£95,376	£75,213	-	-

Trustees

Name	Role	Appointed
Alan David Partridge		2024-10-23
Carol Lindsay		2024-10-23
Crispin Michael Rogers		2024-10-23
David Kevan Salisbury		2018-03-04
Nicola Elizabeth Cooper		2024-10-23
Rev Stephen Antony Hobbis		2021-01-01
Tim Coffey		2024-01-31

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GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1129204

Accounts

Your gates will always stand open, they will never be shut, day or night' *Isaiah 60:11*

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

GATEWAY BAPTIST CHURCH

Administrative Office
Barn House, Station Road, Burgess Hill
West Sussex, RH15 9EQ, England
Telephone: 01444 233050

Station Road Congregation

Email: churchoffice@gatewaybaptist.org.uk
Website: www.gbclive.net
Charity No: 1129204

Pastor: Revd. Steve Hobbis

Church Office:
Gateway Baptist
Church Barn House
Station
Road
Burgess Hill
West Sussex
RH15 9EQ

Tel: 01444 233050
Email: churchoffice@gatewaybaptist.org.uk
Web: www.gbclive.net

Prepared by	Deacons & Elder,GBC
	PRB Accountants LLP
Examined by	PRB Accountants LLP

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GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees Report

1. Legal and Administrative information

1.1 Status
Gateway Baptist Church (GBC) previously called Burgess Hill Baptist Church was founded in 1873. The church registered as a charity in its own right in 2009 under the terms of the Charities Act 2011, Registered Charity Number 1129204. It is governed in accordance with its Foundation Deed and its own written Constitution, which determine the appointment of Minister, Elders and Deacons. The Minister is appointed by the Church Meeting and has a contract of appointment. Elders are appointed to serve for 4 years and Deacons are elected to serve for 3 years; all confirmed by the Church Meeting in accordance with the Constitution.

1.2 Management Committee (Diaconate)
The church's leadership team consists of the Minister, Elder(s) and Deacons, with all 3 parties also being the Charity Trustees within the meaning of the Charities Act and the BU guidelines. Elders are appointed to share leadership for spiritual matters whereas Elders and Deacons have fiscal responsibility. Those serving during the year ended 31 December 2024 were:

Minister Revd. Steve Hobbis

Elders Mr D Salisbury

Deacons
Mrs S Benefer (Treasurer)
Mrs L Mayne (Secretary to 17th April)
Mr T Coffey (Secretary from 17th April)
Mrs P Draper (to 23rd October)
Mrs A Groves (to 23rd October)
Mrs N Cooper (from 23rd October)
Ms C Lindsay (from 23rd October)
Mr Alan Partridge (from 23rd October)
Mr Crispin Rogers (from 23rd October)

1.3 Address
Church	Station Road, Burgess Hill, West Sussex RH15 9EQ
Church Office	Barn House, Station Road, Burgess Hill, West Sussex RH15 9EQ

1.4 Custodian Trustees
The Baptist Union Corporation Ltd., Baptist House, PO Box 44, 129 Broadway, Didcot Oxfordshire OX11 8RT
Registered Charity No 249635

1.5 Independent Examiner
Mrs K Lo BSc. F.C.A of PRB Accountants LLP, Hurstwood Grange, Kingfisher House, Hurstwood Lane, Haywards Heath, West Sussex RH17 7QX

1.6 Bankers
Our current account and a connected saving account are with HSBC. We also have savings accounts with NatWest.

HSBC Bank Plc, 40 South Rd, Haywards Heath RH16 4LA
National Westminster Bank Plc, 1 Muster Green S, Haywards Heath, West Sussex RH16 4AP

1.7 Solicitors
Where required the Church appoints the Solicitors retained by the Baptist Union Corporation Ltd. to act on its behalf.

2. Management Report for the year ended 31 December 2024

The financial statements have been prepared in accordance with the Charities Acts 2011 to the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) which was published in March 2005.

3. General

3.1 Throughout the 150 years of its history Gateway Baptist Church (GBC) has maintained a witness in the town to the saving grace of the Lord Jesus Christ. All major decisions and appointments are made by the Church Meeting on the duly considered recommendation of the Leadership. Church meetings were held four times a year and additional church meetings can be called in accordance with the church constitution.

3.2 At the end of the year 2024 the church had a membership of 63 (previous year 62). We met in person with a Zoom option available for those unable to attend in person. The typical attendance has been around 75 at the Sunday morning services. During the year, three people resigned their membership, two people moved out of the area and transferred their membership to another church, and six new people were welcomed into membership. In 2024 the church, had one full-time minister and also employed two part-time administrators, one to work in the church office and one to assist with the church treasury and accounting needs.

3.3 The church is a member of the Baptist Union of Great Britain[1] and has been so continuously since 1921. GBC is also a member of the Evangelical Alliance.

3.4 The Baptist Union Corporation Ltd. is the Custodian Trustee of all properties beneficially owned by Gateway Baptist Church. The Baptist Union Corporation Ltd. is a registered charity[2].

4. The Church's Mission, Activities and Future Strategy

Gateway Baptist Church (GBC) aims to respond to the grace, truth and love of God shown supremely through Jesus Christ by being a community of disciples of Jesus, empowered by the Holy Spirit and seeking to live in line with the truth revealed in the Bible. The day-to-day focus of the church is local, but it recognises that it has a part to play in worldwide Christian mission by supporting appropriate organisations and missionaries further afield.

2024 was another year of steadily building on the progress of the previous year. The overall leadership team of the church remained the same in terms of elders but has changed completely in terms of deacons as all previous deacons naturally came to the end of their substantial terms of service. The transition has been smooth, with an acknowledgement of what the previous team had achieved and anticipation with the new. The overall team is now seven rather than last year's six, with a good mix of gifts and personnel.

Sunday morning services continue to be the main gathering of the whole church body. The team of worship leaders and musicians continues to lead effectively and has taken some gentle steps towards more spontaneity on occasion. There are often short discussion slots within the service, within with the preaching section.
Preaching themes have included following Jesus; God's kingdom; Lessons from the book of Amos and values for our church: freedom, commitment and transformation. These particular values came from a leaders' away day early in the year. During the year, as well as the Pastor teaching, others within the fellowship and beyond provided ministry. Advent and Christmas fit into the overall specific focus on Jesus – the centre of our faith – and we explored the specific theme of 'Great Expectations'.

Periodically, we have held all-age Sunday morning services, and these continue to embrace creativity and participation. The congregation has grown in number slightly overall.

Evening services have taken place twice a month and provide a less structured and more song-based opportunity for worship. We continue to have good links with other churches, particularly Sheddingdean Baptist Church. We took part in a Burgess Hill week of prayer hosted by 7 different churches including GBC. This led up to Pentecost and was a very positive experience, as was GBC's own week of prayer at the beginning of the year. The latter had three foci: global, local and church.

1 For the purpose of the Charities Acts Churches in Membership with the Baptist Union are NOT branches but separate entities.
2 Registered Charity No 249635

After discussions prompted by material from the South East Baptist Association ministers' conference, discussions on church life, mission and prayer led to monthly prayer at a local landmark overlooking Burgess Hill, and some other smaller changes in some areas.

GBC morning church services, Church prayer and planning meetings and some other activities have continued to be available as hybrid, as are with Zoom being used. It proved very valuable to a few regular users and helpful to many who may use it for one or two weeks. The transcript facility was also useful for a member with hearing loss.

The life of the community of the church has continued to grow with meals, ladies and men's events, games events, other social occasions and acts of collective worship. The regular backbone of this community aspect being life-groups which meet in people's homes, except for a larger daytime group, Lighthouse, which generally meets on church premises. The Sunday, 'Tea, talk and prayer' was not fulfilling its intention, so it has been closed, but another group now meets in a member's home.
We held a church weekend, with the main away-day part being at the local YWAM venue of Holmstead Manor which included worship and teaching. There was a good sense of people engaging with God and a relaxed sense of community and fun.

The main midweek meetings continued the pattern of each of three terms having a different element. Spring and summer terms being life-groups, all following the same study material in the Spring, each setting their own agenda in the summer, with the Autumn term set aside for courses and activities. This gives an opportunity for a variety of activities, spending time with different people and welcoming in people who are not normally part of the life of the church. The activities ranged from studies on Jesus to an outstanding experience for several people using 40-day devotional: Be Fruitful, to the continuation of other activities such as evenings of board games, craft and conversations, and a choir. The choir sung at Carols by Candlelight. One Autumn Course, table tennis, continues to flourish as a weekly event, involving coaching, competitions and group members of all ages from church and beyond.

Twice monthly, meetings of 'Healing Rooms' has been hosted, with GBC church members participating alongside members from Centre Church. This ministry is part of the National Healing Rooms England and Wales. Prayer ministry for healing is offered both in-person and over Zoom.

GBC hosted and helped with monthly tea parties as part of the local ministry, Befriended's suite of offerings to combat loneliness amongst the elderly. These regularly have over 60 guests, with substantially more on occasions. GBC's involvement in staffing this has increased slightly.

We continued to address some of the most pressing needs in terms fabric of the church building with work days and more specialist involvement. We hosted external groups including U3A table tennis, a recorder group and provide a venue for some parties – particularly for children, and for other churches and community events. We also continue to host and have trustee responsibility for the very highly regarded pre-school, Fish & Bricks.

Support of and engagement with missionaries, mission organisations and other appropriate causes continued, both financially and in prayer. This included BMS world mission and personal links with Christian mission in Nigeria and in central Asia.

During September we began to embrace a statement to help encourage and focus our life and mission: a very simple statement, but one that is showing some creative and inspirational potential: 'knowing Jesus and making him known'. In the latter months of the year, we began to explore how this can shape how we think and what we do. That will continue in 2025. The preaching for the whole year will be shaped by the statement, with life groups reflecting this during the Spring term. Work is now taking place within the leadership team to identify what God is already doing and how we can co-operate strategically to help people who are on the fringes of church life to 'know Jesus and make him known'.

4.1 Administration

Day to day administration is managed by the church office which is open 3 mornings a week. The office handles the distribution of information across a wide range of the church's activities and is the first point of contact for enquiries from the local community. The weekly prayer diary, available by email and in paper copy, helps to inform people of forthcoming events. In the absence of a Deacon for Administration a member of the Deaconate, Mrs Linda Mayne, undertook the role of Church Secretary until April 2024. Mr Tim Coffey was elected as Deacon for Administration (January 2024) and subsequently appointed as Church Secretary in April 2024.

4.2 Children's Work

Sundays

The children join with their parents and the rest of the congregation in the sanctuary for approximately the first 30 minutes on Sunday mornings after which they leave for their own classes, called Trekkers. These sessions include worship, a Bible story/scripture and related crafts and games, as well as refreshments. The children are aged between 3 and 10 years and are currently taught as one group. Under 3s are cared for by a dedicated Crèche team, giving parents the opportunity to concentrate on the service without distraction. Where necessary, these young children are introduced gradually to Trekkers, supported by their helpers.

Regular 'All Age Services' have been held this year, when children and adults alike stay together for the whole service. They tend to be more interactive than the usual Sunday mornings, and the children really enjoy them.

Other events

An Easter Egg Trail was held on Good Friday at a local woodland and hall, with about 40 families taking part, and a Bright Light's Party took place on 31st October. It has been good to be able to invite children from outside the church to these events.

On 23rd December, an afternoon Christingle Service took place, with 30 children and their families participating. The majority of these were our contact families and people invited by Church members, although some regular church attendees also attended.

Little Fish Toddler Group

This continues to be a very popular group with around 15 children (our maximum number is 25) under the age of 3 welcomed into the church hall to come and play together, along with their parents/carers. The children can stay until the end of the term in which they become 3 years old. Parents/Carers must register with the church office each week to book their space in the session, although priority is given for those children who have registered with, or are already attending, Fish & Bricks Pre-School. The children have a wide variety of toys to play with and a craft activity is available each week. Refreshments are served for the adults, who bring drinks and snacks for their children to have during snack time, and there is singing at the end of the session. It is felt that, as well as providing fun for the children, it is wonderful to be able to offer friendship and support for parents. The attendees often comment on the welcoming atmosphere.

Fish and Bricks Pre-School

The pre-school is part of Gateway Baptist Church, although it is a separate charity. It continues to be supported by a Management Team of Church members and a Friends' Group comprised of parents.

The Manager, and many of the staff team, are either attendees of Gateway Baptist Church or other churches in the town. The group is openly Christian but demonstrates inclusion for children of all backgrounds, beliefs and abilities. This is appreciated by all parents, whatever their faith, and results in Fish & Bricks having a good reputation in the community. The latest Ofsted inspection rated Fish & Bricks as 'Good'.

Gateway Baptist Church operates a 'Safeguarding Children' policy and the church seeks to ensure all its children's workers are DBS checked.

4.3 Evangelism

Communicating the message of Jesus Christ continues to be a theme within the teaching aspect of church life. Some progress has been made through personal contacts and special events. The Good Friday Easter Egg Trail was encouraging. Around 100 children and their families attended and there was a short, well received presentation to back up the Easter message of the trail itself. A large proportion of the church membership was involved in organising and hosting as we welcomed many to Wivelsfield Village Hall and Green.

One of our missionaries attended a craft fayre fundraising for her mission, giving an opportunity for people to meet the Christian worker that they are supporting with the event.

Regular services, all-age services and special Sunday services including café style Mothering Sunday, Easter and Christmas provided special opportunities for visitors to be invited. Advent and Christmas were particularly positive with more visitors at Christmas events, especially carols in the car park and carols by candlelight. We staged a high-quality Advent concert with the local Christian musicians and songwriters 'Celtish'. Sheddingdean Baptist were also involved in inviting people, and we had an audience of around 90, many being visitors.

Leaflets were delivered for Easter and Christmas to houses throughout the Chanctonbury Estate with the addition of the Hammonds Ridge Estate. These contained a Christian message and invitations. They did result in some visitors to events. We

also hosted a Christingle service for local Scouts and related groups which was very well received.

A new development this year has been two and then up to four people over the last few months of the year engaging people in Burgess Hill town centre gently and respectfully in conversations about life, faith and Jesus. This is one way in which we are developing our actions in line with 'knowing Jesus and making him known'.

4.4 Fabric

Throughout 2024 we continued to focus on the priority items of maintenance and update works. At all times we try to maintain the right balance between three things:

- good stewardship of the buildings
- good stewardship of the finance and
- trust in God to keep both of these things healthy

Rather than be just where you go to church, we feel it is good for the members to have the opportunity to demonstrate a sense of ownership of the premises, chiefly by participating in one of our regular "workdays" which continued through 2024. There are always a great time of fellowship together.

Throughout the year the fire alarm, fire extinguishers and emergency lighting have been serviced. The emergency lighting units in Barn House were replaced as part of church wide update and we upgraded some of the main hall lighting to new energy efficient LED units. As planned, the intruder alarm covering both Barn House and the main church building was replaced.

Over three Saturdays and several evenings groups of willing volunteers were able to complete various tasks including demolition of the final derelict outbuilding. repairs and repainting of the church sanctuary window frames and repairs to the sanctuary floor. Redecoration of the right-hand side vestry room and the middle hall was completed as part of our series of autumn courses.

There has been regular gardening, cutting back of overgrown bushes and removal of dead trees around the station road premises.

Thank you to everyone who assisted in any of the above activities and the numerous smaller repair tasks, in 2024. Without your help none of the above could have been achieved.

We continue to be blessed by God's response to our prayers for the practical needs of the church premises.

4.5 Finance

This is covered within Section 5 of this report.

4.6 Media & Communications

The Media and Communications ministry's work continues with technical support and service input as a vital part of the resourcing work at GBC. Much of it is background input which is vital to the ongoing work of all ministry streams. We thank God for the finance that has been available to maintain this area of the work.

In 2024 we introduced the new service recording systems. This has allowed us to process service recordings remotely and has been a great benefit. Additional cameras have enhanced the online viewers' experience. The use of these cameras has opened our eyes to greater potential for presentations at services and events in the future.

We continue to pray for the efficient and effective operation of the Media and Communications ministry stream and, whilst that should mean what we do remains near-invisible, we hope to see great improvements in and a positive reception to the visible elements.

4.7 Pastoral Care

Pastoral care is at the core of life of GBC, as we seek to both care for and build up those who are in our church family. Whilst caring for the housebound, the needy and the sick, an obvious part of pastoral care, we seek also to build up the spiritual life and social skills of the church family. The wellbeing of all is our on-going commitment.

To ensure effective pastoral care, the daily concerns of the church family are overseen by the Pastor and Elder working with a small 'pastoral oversight team'. This group meets regularly to share needs and concerns, reviewing all church members, regular attendees and newcomers, to ensure that nobody 'falls through the net'. They also visit the sick and those in residential homes and administer Holy Communion where appropriate.

Newcomers are invited to a newcomers' tea which is held as required. These are an opportunity to socialise and meet other new people together with some of the ministry team leaders who are available to answer any questions about their area of service. When appropriate newcomers are encouraged to join a Life group.

We believe that regular worshippers are best cared for and supported if they are members of our Life Groups. These are formed of, on average, six to ten people, meeting weekly for Bible study, spiritual nurture and practical support and to engage in local outreach into their communities. At the end of 2024 there were around 60 people in six such groups meeting in locations across the area. A high commitment to Life Groups has been maintained with some 80% of active and able members attending these groups. The first line of pastoral care is by Life Group leaders for the people in their group. Where appropriate and without breaching confidentiality, the leaders share information with and seek advice from the pastoral oversight team.

Sunday Morning services are available online for members of the fellowship who are unable to attend in person. These people are contacted regularly by the pastoral care team and members of the fellowship.

Where necessary, limited financial support is also available to church members and the wider church family through distribution of its 'Communion Fund'; money made available through an offering taken up at Sunday communion services.

In September we held a special church weekend where on the Saturday many of the church family (all Ages) went to Holmstead Manor for a day of teaching, games and fellowship. This theme continued on Sunday, in our church worship followed by a picnic and games at Beech Hurst Gardens.

During the year, we held fellowship meals, a travelling meal, men's meals, lady's evenings, arranged barbecues, picnics and walks and social evenings with entertainment – all designed to encourage fellowship and enable newcomers to become integrated at a social level.
We plan to continue to meet in these ways during the coming year, so that we draw closer together as a family, and encourage one another in our walk with the Lord. Those planning and working together, to make these things happen, have found it to be a valuable way of getting to know others as well as serving the church family. During this year we would encourage life groups or individuals to consider organising a fellowship gathering.

A Prayer Needs section in our weekly printed Prayer Diary keeps people informed of others' pastoral needs so that they can be prayed for throughout the fellowship. A Pastoral Care review is a permanent item on the agendas of our monthly Leaders' meetings and quarterly Church Members' Meetings.

4.8 Social Action

The Christian faith is about a Christ-led Community. At Gateway Baptist Church, we seek to honour our name and live as Gateway people who carry Kingdom values through the gateway of our church community to the wider community around us as we serve our neighbourhood. Sometimes we are called to speak into the wider issues of our society and nation as we discern God's voice and will to act.

Prayer
Prayer is our working of priestly intercession as we bring the needs of the local community and wider society to God in prayer. But prayer is at is richest when prayer and action combine, so in 2024 we continued to seek ways to serve our community.

CAP Money Course [Christians Against Poverty] https://capuk.org
"Our service literally saves lives. It keeps families together, relieves stress, restores health, keeps families in their homes, provides friendship and can connect people to church and to the God that loves them".

The CAP course was revamped in 2023 and is now much more flexible. It can be run over 3 or 4 sessions but can also be tailored to a single day. One of our church members has been trained in the new course although we haven't purchased any of the new resources yet. We are happy to run sessions in 2025 if needed either for church members/regular attendees as well as members of the wider community.

The HAVEN Pregnancy Counselling Centre

The HAVEN is an independent local charity with Christian volunteers from across churches in mid Sussex - with Gateway members also heavily involved. This includes two of the Trustees, both of the Treasurers, one of the trained counselling Advisors, several schools' workers and many of the church family faithfully supporting the work financially with monthly giving as well as with prayer support. Gateway also provides premises for team meetings such as the AGM free of charge - which is a great help and blessing to us.

The need for our work not only continues but is growing - with the latest government statistics showing a sharp increase in the number of abortions in England and Wales in 2022 to 251,377, a year-on-year increase of 17% and the highest on record.

These bare statistics hide a considerable amount of human worry, upset and trauma which our work seeks to alleviate as much as we can, where we can.

Our work has a significant - sometimes transformational - impact on the lives of the women we work with. A recent miscarriage client outlined the impact of our counselling sessions with her was that: "It's been transformational. Helped me to process and deal with the grief and accept what has happened. I feel good – it is sad, but I feel I sit comfortably with it, with colour and joy in my life." And a recent post abortion client similarly reflected on the very significant impact our work had had on her life: "Coming to The Haven has changed how I am; people have commented on how 'relaxed' and 'chilled' I am. You have turned my life around. Thank you!"

It was wonderful to celebrate 25 years of God's provision for the Haven in 2024 and are deeply grateful for Gateway's ongoing and faithful support for the work.

Christmas Hampers Project – local organisations and churches working together to provide and distribute Christmas hampers to people in need

We were once again able to provide a more active support of this imitative this year. We hosted a collection point for food donations in the church foyer which was quite well used. Individuals from Gateway were also involved in the planning, packing and delivering of the hampers. It was great to be able to practically support the community through a much needed & appreciated project (253 hampers were packed/distributed).

Befriended – Local churches bringing people together

This local Christian charity aim is to reduce loneliness and help people feel more connected. We have continued to host monthly Sunday afternoon tea gatherings in our premises. These have been well attended & very popular. A number of church members are involved in this aspect of the Befriended ministry.

There are also a number of church run activities that can potentially fall under more than one ministry stream. One of the main ones is our work with children/families that live in our community for example Little Fish (parent & toddlers' group) and Fish and Bricks Pre-school (a separate charity). These are both covered under the Children's work section of this report.

During 2024, our premises, or part of, were hired/used by an increasing number of external groups.

- The U3A Table Tennis Group (Monday afternoon)
- The U3A Recorder Group (Tuesday afternoon)
- The U3A Francophile Group (monthly)
- Healing rooms (1st and 3rd Friday evening)
- Befriended (1st Sunday afternoon of the month)
- In addition, several one-off hires, children's birthday parties, group meetups etc. have taken place.

4.9 World Mission

In 2024 the church gave 12.46% of its general income to support mission work both overseas and in the UK. This includes the fundraising for Kings Kids (SIM) and the Social Action amount.

Our Aims
GBC's aims within the area of World Mission are to:

Educate and inform the Church family so that they may have a heart for World Mission through:
Supporting Missioners in the field
Supporting Missionary Societies
To go as an individual or as part of a church group to serve short term.
Administer the budget carefully and prayerfully to support the work of World Mission.
To uphold all those on the mission field in prayer.

Gateway supported the following organisations in 2024 on a regular basis:

The Baptist Union Home Mission
BMS World Mission
Nicky Brand - serving with SIM International in Jos, Nigeria

We have a policy in place where every mission organisation has a support group, or a single supporter in our church, who undertakes to maintain regular contact with it. Part of their role is to keep the church family up to date with information, by posting it on the notice board in the Church entrance area and on GBC's website.

4.10 Worship

Worship is central to the activities at Gateway, whether it is formal, informal, sung worship, readings or a variety of contributions from the church family. The church meets every Sunday morning and twice a month on a Sunday evening and worship is an integral part of those meetings. This year we have had six all-age worship services across the year, involving a wider group involved in planning and delivery of the services.

Worship is also an important part of our monthly Prayer meetings. The worship ministry team consists of Worship Leaders, musicians and singers, PA and VP operators. This team meets twice a month to practice and pray.

4.11 Youth Work

The Seekers youth group continues to meet regularly on Sunday mornings. We join with the congregation for the first part of the service then meet separately for about one hour. Occasionally we have an All-Age service where the young people stay with the rest of the congregation for the whole morning.

Sunday morning activities include games, quizzes, video clips, music, drama, bible teaching and application. During the year we have held a few Sunday morning breakfasts where we meet separately for the whole service. We also have occasional Saturday evening activities which include games, music, video clips, an epilogue and food.

Numbers have varied during the past year with about 8 regular attenders and the occasional visitor. In 2025 there will be 3 young people moving up into the group from the younger group at the church.
At Christmas we gave the group a daily bible study book “Dig into Matthew” based on studies in Matthew’s gospel.

The leadership has been constant during 2024. We are encouraging other members of the church to get involved with the youth group in 2025 by leading and helping.

In the coming year we will be teaching the young people about getting to know God better and challenging them in their personal walk with God through a variety of activities. We will also be looking to build on the relationships within the group.

5. Financial Activity

5.1 General Finance

At the end of 2024 the church operated with a surplus of £29,610 income in the year. Income for the year to 31 December 2024 was 147.3 % of the budget, while the Expenditure for the same period was 102.6% of the budget.

5.2 Building Extension Programme

In addition to the day-to-day income and expenditure the members continued to contribute towards future phases of the building extension programme. In the year to 31 December 2024 a total of £16,210 was given, or interest received, and giving a net increase of £16,210 to the building fund.

5.3 Levels of Borrowing

GBC did not pursue any borrowing in 2024.
Financial Statements
The financial statements forming part of this report conform to the requirements of the Statement of Recommended Practice - Accounting and reporting by Charities (SORP 2005) and comprise:

- A "Statement of Financial Activities" which summarises the income and expenditure of the church for the year and its division between various funds;
- A "Balance Sheet" which shows the assets and liabilities of the church at 31 December 2024;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB, Chartered Accountants.

6. Funds

The church maintains a number of "Funds" to manage its accounts. A Fund represents money set on one side for a specified purpose and the Charities Act 2011 and SORP 2005 require these to be shown as "unrestricted", "designated", "restricted" or "endowment". These are shown in the financial statements and comprise:

- **The General Fund**. This is an unrestricted fund to meet the general expenses of running the church.

- **The Kingdom Fund**. This is a designated fund used to support the Church's commitment to Missionary Work overseas and in the UK. It is also used to support ministerial training for selected church candidates and for general social and disaster relief at home and abroad. Allocations are determined through the church budget and by the World Mission Group in consultation with the Treasurer.

- **The Communion Fund**. This is a restricted fund. It provides gifts of money to church members, and others closely associated with the church, in times of need or hardship. It is administered confidentially by the Minister and the Elders in consultation with the Treasurer.,

- **New Building fund.** This is a restricted fund. It is used to finance the church refurbishment and extension projects. This fund which was established in February 2001.

- **The Property Fund**. This is a restricted fund created to hold the capital value of the church owned houses.

7. Reserves Policy

The Church currently accepts the view taken by successive Treasurers that a cash flow balance in the general fund of 2 to 3 months expenditure, with an additional £10,000 set aside for emergency building works, provides an adequate reserve. Currently this amounts to about £40,000. Sums significantly over that level will be used prudently to reduce the church's borrowing requirement, where debt exists, to contribute to future phases of the building extension programme where agreed by the church members or for specific projects.

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

8. Responsibilities

8.1 The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Acceptable Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its income and expenditure for that period. In preparing those financial statements, these trustees are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

8.2 The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was agreed by the Trustees on ……29 March……..2025 and signed on their behalf.

……..

Sharon Benefer

Treasurer for 2024
On behalf of Gateway Baptist Church.

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

REPORT OF THE INDEPENDENT EXAMINER TO THE

GATEWAY BAPTIST CHURCH

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

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") and the Church Accounting Regulations 2017.

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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

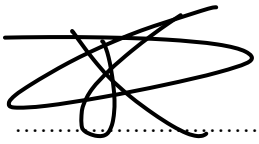
Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the ICAEW.

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:

- 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 reached.



……

Kim Lo BSc. FCA.

PRB Accountants LLP
Chartered Accountants

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

31 March 2025

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2024 £**	Total 2023 £
Income and endowments from						
Donations and legacies	**2**	104,558	900	2,086	**107,544**	108,186
Incoming resources from operating activities	**3**	10,834	-	1,722	**12,556**	9,269
Investments	**4**	1,956	-	15,610	**17,566**	7,344
Other	**10**	2,644	-	-	**2,644**	2,436
Total		119,992	900	19,418	**140,310**	127,235
Expenditure on						
Grants	**5**	184	13,325	3,386	**16,895**	14,829
Activities directly relating to the work of the church	**6**	91,285	-	-	**91,285**	109,168
Other	**7**	2,520	-	-	**2,520**	2,520
Total	**8**	93,989	13,325	3,386	**110,700**	126,517
Net income (expenditure)		26,003	(12,425)	16,032	**29,610**	718
Transfers between funds	**9**	(12,425)	12,425	-	-	-
		13,578	-	16,032	**29,610**	718
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit pension	**11**	-	-	-	-	-
Net movement in funds		13,578	-	16,032	**29,610**	718
Reconciliation of funds						
Total funds brought forward		100,776	1	1,162,482	**1,263,259**	1,262,541
Total funds carried forward		114,354	1	1,178,514	**1,292,869**	1,263,259

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		**673,109**		673,183
Current assets					
Debtors	**13**	**4,696**		5,155	
Cash at bank and in hand	**14**	**619,722**		590,078	
		624,418		595,233	
Liabilities					
Creditors: Amounts falling due within one year	**15**	**4,658**		5,157	
Net current assets excluding pension liability			**619,760**		590,076
			1,292,869		1,263,259
Defined benefit pension scheme liability			**-**		-
Total assets	**18**		**1,292,869**		1,263,259
Funds					
Restricted	**16**		**1,178,514**		1,162,482
Designated	**17**		**1**		1
Unrestricted			**114,354**		100,776
			1,292,869		1,263,259

29 Mar 2025

Approved by the Trustees on ……. and signed on its behalf:

……

Sharon Benefer

Treasurer for 2024 On behalf of Gateway Baptist Church

The notes on pages 15 to 26 form part of these accounts

1.1 General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the re-valuation of certain assets as described below.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Incoming Resources

Donations and grants

Income from donations and grants, including capital grants, is included in the SOFA when these are receivable, except as follows:

i) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, for particular purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Accounting policies (continued)

Charitable Expenditure

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be attributed to particular headings they have been allocated activities on a basis consistent with use of the resource.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

Up to 31 December 1999 the church operated without capitalising purchases of furniture and equipment. From 1 January 2000 new furniture and equipment is capitalised. Depreciation is provided on the furniture and equipment at the rate of 20% per annum and computer equipment at a rate of 33.33% per annum on the straight-line basis.

Prior to 2000 the church did not include the value of any property in its accounts. From the beginning of the year 2000 the more modern church properties, (excluding the church and historical ancillary buildings on the Station Road site which are considered a different class of tangible fixed asset), have been included as described in note 12. The design and construction of the new extensions to the church buildings have been capitalised.

No depreciation is provided on freehold buildings or land. The Trustees consider that the estimated useful life of the buildings is 50 years, and the residual value will be sufficiently high to render a charge in the accounts for depreciation to be immaterial. However, buildings are tested for impairment. There is no indication of major impairment of the buildings.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Value Added Tax

As a rule VAT is not recoverable by the church and as such is included in the relevant costs in the Statement of Financial Activities. Specific elements of the building expansion programme have, in previous years, been exempt from VAT: no such instances occurred in 2022 or 2021.

Taxation

No taxation is payable on the income of the church as it is treated as an exempt charity under the Baptist Union Corporation.

Pensions

The church operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the church has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

Prior to 2012 pension provision was made through multi-employer defined benefit pension plans. Where it is not possible for the charity to obtain sufficient information to enable it to account for a plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

Accounting policies (continued)

Where the plan is in deficit and where the church has agreed, with the plan, to participate in a deficit funding arrangement, the church recognises a liability for this obligation. The amount recognised is the net present value of the contributions payable under the agreement that relate to the deficit. The unwinding of the discount is recognised as a finance cost and any other change in the measurement of this liability is expensed to the Statement of Financial Activities

2 Donations and legacies

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Offerings	89,894	720	1,772	**92,386**	92,295
Tax refunds	14,664	180	314	**15,158**	15,891
	104,558	900	2,086	**107,544**	108,186

These amounts are the gifts and donations to the Church received through collections at services and by gifts or automated bank transfers from donors. Allocation is to the General Fund unless specified via the envelope scheme or by agreement with the Treasurer that the money should be put into one of the other funds. These amounts include donations from external organisations towards the building extension programme.

3 Income resources from operating activities

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Use of premises	9,912	-	-	**9,912**	6,924
Special events and fundraising	922	-	1,722	**2,644**	2,345
	10,834	-	1,722	**12,556**	9,269

4 Investments

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Bank interest	1,956	-	15,610	**17,566**	7,344
	1,956	-	15,610	**17,566**	7,344

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Grants

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Overseas missionary work	-	8,360	1,722	**10,082**	8,761
UK missions and evangelical workers	-	3,165	-	**3,165**	2,970
Social welfare and relief	184	1,800	1,264	**3,248**	2,898
Communion Fund gifts	-	-	400	**400**	200
	184	13,325	3,386	**16,895**	14,829

These amounts divide into 2 categories.

i) The Church's support for the Baptist Home Mission Fund and the training of selected church candidates for the ministry; the support of UK and Overseas Evangelical Missionary work and Christian based social work. These costs are allocated out of the Kingdom Fund.

ii) The relief of hardship within the church fellowship. These costs are allocated out of the Communion Fund on a strictly confidential basis.

The following grants were in excess of £1,000.

	£
SIM International (N Brand)	5,400
Home Mission	3,165
Kings Kids	2,222
The Haven	1,800
St Peter and St James Hospice	1,264

6 Activities directly relating to the work of the church

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Administration	12,641	-	-	**12,641**	12,760
Children's work	56	-	-	**56**	88
Evangelism	787	-	-	**787**	665
Fabric	32,261	-	-	**32,261**	54,560
Finance	6,692	-	-	**6,692**	6,773
Media and communications	3,857	-	-	**3,857**	1,700
Pastoral care	34,876	-	-	**34,876**	32,346
Youth Work	115	-	-	**115**	163
Worship	-	-	-	**-**	113
	91,285	-	-	**91,285**	109,168

The ministry streams identified above are led by deacons with defined roles and elected by the church.

Administration
These amounts include all running costs of the Church office (allocated out of the General Fund).

Children's work
These amounts include all childrens work activities (allocated out of the General Fund).

Evangelism
These amounts include all outreach and evangelical activities (allocated out of the General Fund).

Fabric
These amounts include all maintenance, upkeep and insurance of church properties and the building extension programme (allocated out of the General Fund and Building Funds respectively).

Finance
These amounts include support salaries, loan repayments and the building extension programme finance (allocated out of the General Fund and Building Funds respectively).

Media and communications
These amounts include all hard and electronic forms of communication, net of capital purchases (allocated out of the General Fund).

Pastoral care
This amount is in addition to Communion Fund gifts included at note 5 (allocated out of the Communion Fund) and includes ministerial salaries and pension (allocated out of the General Fund).

Social Action
These amounts relate to GBC's activities in the communities around the venues where our congregations meet for worship (allocated out of the General and Kingdom Funds).

6 Costs of activities (continued)

Youth work
This includes all Youth Work activities undertaken by Gateway Baptist Church (allocated out of the General Fund).

Worship
This amount is for music and associated resources used in church services (allocated out of the General Fund).

7 Other

	Unrestricted	Designated	Restricted	**2024**	2023
	£	**£**	**£**	**£**	**£**
Fee of the independent examiner	1,440	-	-	**1,440**	1,440
Accountancy fees	1,080	-	-	**1,080**	1,080
	2,520	-	-	**2,520**	2,520

8 Total resources expended

	Staff costs	Depreciation	Other costs	**2024**	2023
	£	**£**	**£**	**£**	**£**
Administration	6,979	-	5,662	**12,641**	12,760
Children's work	-	-	56	**56**	88
Evangelism	-	-	787	**787**	665
Fabric	-	-	32,261	**32,261**	54,560
Finance	6,442	-	250	**6,692**	6,773
Media and communications	-	74	3,783	**3,857**	1,700
Pastoral care	34,876	-	-	**34,876**	32,346
Youth work	-	-	115	**115**	163
Worship	-	-	-	**-**	113
Grants payable	-	-	16,895	**16,895**	14,829
Governance costs	-	-	2,520	**2,520**	2,520
	48,297	74	62,329	**110,700**	126,517

9 Gross transfers between funds

The Church policy on transfers is to allow the treasurer to transfer sufficient resources from the General to the Kingdom Fund to end the year with approximately a zero balance in the Kingdom Fund. Other transfers are only made following agreement at a church meeting.

Transfers made within 2024 accounts	**£**
General to Kingdom Fund	12,425

10 Staff costs and trustees expenses

	2024	2023
	£	**£**
Salaries	**42,021**	38,790
Social security costs	**2,644**	2,436
Pension costs	**3,632**	3,375
Mileage	**-**	-
	48,297	44,601
Employers allowance	**(2,644)**	(2,436)
	45,653	42,165
The average number of employees during the year was	**3**	3

No employees received emoluments in excess of £60,000 during the year or the previous year.
Staff costs are reported against the appropriate ministry stream, refer to note 8 above.
Other staff costs are for travel expenses (mileage).
5 Trustees received reimbursed expenses of £1,853 (2023 £3,275) in total.

The Minister acts as one of the church's trustees in accordance with the Trust deed and received remuneration and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

11 Pensions

The Church is a participating employer the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

Pensions (continued)

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme's assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Minister is eligible to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows:

Type of assumption	**% pa**
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the "CMI 2019" projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme was due to take place not later than as at 31 December 2022. However, the DB Plan is to be wound up, and the process to wind it up was started with effect from 31 March 2024 and therefore no formal valuation is due to take place.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and, following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022. These ceased in November 2024, as the scheme was no longer in deficit. The outstanding deficiency contributions due under the Recovery Plan up to November 2024 are not considered material and therefore have not been included in the balance sheet.

Pensions (continued)

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

12 Tangible fixed assets

	Freehold property			
	Church premises	*Manse*	**Furniture & equipment**	**Total**
	£	**£**	**£**	**£**
Cost or valuation				
At 1 January 2024	**378,035**	**295,000**	**188,337**	**861,372**
At 31 December 2024	**378,035**	**295,000**	**188,337**	**861,372**
Depreciation				
At 1 January 2024	**-**	**-**	**188,189**	**188,189**
Charge for the year	**-**	**-**	**74**	**74**
At 31 December 2024	**-**	**-**	**188,263**	**188,263**
Net book values				
At 31 December 2024	**378,035**	**295,000**	**74**	**673,109**
At 31 December 2023	378,035	295,000	148	673,183

The freehold property above, The Manse at 29 Pinehurst, is shown at an estimated gross market value at December 2003. For the purpose of the accounts this is now the deemed cost. The church premises comprise Phase 1 of the building extension programme (new kitchen and toilets) and Phase 2 of the building extension programme (Community Room). Excluded are the existing buildings at Station Road i.e. Barn House and the Main church building and site which were donated and are considered a different class of tangible fixed asset. These existing church buildings at Station Road have a combined insurance value of £1,720,626.

The premises and land at Station Road were professionally valued in September 2007 (Clifford Dann). This estimated a market value, including development potential, of £1,450,000. The Baptist Union Corporation is the legal Trustee for all of these properties.

The furniture and equipment values shown above comprise the insurance values of the contents of the properties at 1 January 2000 (deemed to be cost value for the purposes of the accounts) with subsequent additions at actual cost.

13 Debtors

	2024	2023
	£	**£**
Income tax recoverable	**2,961**	3,532
Debtors for goods and services	**250**	235
Prepayments and accrued interest	**1,485**	1,388
	4,696	5,155

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14 Bank and cash balances

	2024	2023
	£	**£**
National Westminster Bank - Business Reserve Account	**498,056**	480,059
HSBC Bank	**121,666**	110,019
	619,722	590,078

15 Creditors: Amounts falling due within one year

	2024	2023
	£	**£**
Creditors for goods and services	**874**	1,770
Accruals	**2,520**	2,520
Other creditors	**1,264**	867
	4,658	5,157

16 Restricted Funds

	1 January 2024	Incoming resources	Resources expended	Transfers	**31 December 2024**
	£	**£**	**£**	**£**	**£**
Property Fund	295,000	-	-	-	**295,000**
Communion Fund	6,376	222	(400)	-	**6,198**
New Building Fund	861,106	16,210	-	-	**877,316**
Offerings and tax refunds	-	1,264	(1,264)	-	**-**
Special events and fundraising	-	1,722	(1,722)	-	**-**
	1,162,482	19,418	(3,386)	-	**1,178,514**

17 Designated Funds

	1 January 2024	Incoming resources	Resources expended	Transfers	**31 December 2024**
	£	**£**	**£**	**£**	**£**
Kingdom Fund	1	900	(13,325)	12,425	**1**

18 Analvsis of Net Assets

	Fixed assets	Current assets	Current liabilities	**Total 2024**	Total 2023
	£	**£**	**£**	**£**	**£**
Restricted Funds	673,035	506,743	(1,264)	**1,178,514**	1,162,482
Designated Funds	-	1	-	**1**	1
Unrestricted Funds	74	117,674	(3,394)	**114,354**	100,776
	673,109	624,418	(4,658)	**1,292,869**	1,263,259

19 GBC Proposed Rebuild

The church continues to explore and review options for the future of the building, and the site, which will ensure God's work in the locality will be sustained.

20 Organisation Accounts

	1 January 2024	Income	Expenses	Net surplus (deficit)	Transfers (to) from GBC	31 December 2024
	£	£	£	£	£	£
Fish & Bricks (note 2)	77,822	128,158	(113,858)	14,300	-	92,122
Little Fish Toddler Group	604	545	(659)	(114)	(490)	-
	78,426	128,703	(114,517)	14,186	(490)	92,122

Notes

1. The above amounts are excluded from the SOFA and the Balance Sheet.

2. Fish and Bricks is the pre-school attached to the Church. It has a year end of 31 March and the figures included above are for the year to 31 March 2024

Signable

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GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1129204

Accounts

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Pastor: Revd. Steve Hobbis

Church Office:
Gateway Baptist Church
Barn House
Station Road
Burgess Hill
West Sussex
RH15 9EQ

Tel: 01444 233050
Email: churchoffice@gatewaybaptist.org.uk
Web: www.gbclive.net

Prepared by	Deacons & Elder, GBC PRB Accountants LLP
Examined by	PRB Accountants LLP

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GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Legal and Administrative information

1.1 Status

Gateway Baptist Church (GBC) previously called Burgess Hill Baptist Church was founded in 1873. The church registered as a charity in its own right in 2009 under the terms of the Charities Act 2011, Registered Charity Number 1129204. It is governed in accordance with its Foundation Deed and its own written Constitution, which determine the appointment of Minister, Elders and Deacons. The Minister is appointed by the Church Meeting and has a contract of appointment. Elders are appointed to serve for 4 years and Deacons are elected to serve for 3 years; all confirmed by the Church Meeting in accordance with the Constitution.

1.2 Management Committee (Diaconate)

The church's leadership team consists of the Minister, Elder(s) and Deacons, with all 3 parties also being the Charity Trustees within the meaning of the Charities Act and the BU guidelines. Elders are appointed to share leadership for spiritual matters whereas Elders and Deacons have fiscal responsibility. Those serving during the year ended 31 December 2023 were:

Minister	Revd. Steve Hobbis
Elders	Mr D. Salisbury
Deacons	Mrs S. Benefer (Treasurer) Mrs L. Mayne (Secretary) Mrs P. Draper Mrs A. Groves

1.3 Address

Church	Station Road, Burgess Hill, West Sussex, RH15 9EQ.
Church Office	Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.4 Custodian Trustees

The Baptist Union Corporation Limited, Baptist House, PO Box 44, 129 Broadway, Didcot, Oxfordshire, OX11 8RT. Registered Charity No. 249635

1.5 Independent Examiner

Kim Lo BSc. FCA of PRB Accountants LLP, Kingfisher House, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

1.6 Bankers

Our current account and a connected savings account are with HSBC. One other savings account (building fund) is with NatWest.

HSBC Bank Plc, 125 Church Road, Hove, BN3 2AN.
National Westminster Bank plc, 1 Muster Green, Haywards Heath, West Sussex, RH16 4AP.

1.7 Solicitors

Where required the Church appoints the Solicitors retained by the Baptist Union Corporation Ltd. to act on its behalf.

2. Management Report for the year ended 31 December 2023

The financial statements have been prepared in accordance with the Charities Act 2011 to the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102) and the Baptist Union of Great Britain Guidelines F03 (10/2020).

3. General

3.1 Throughout the 150 years of its history Gateway Baptist Church (GBC) has maintained a witness in the town to the saving grace of the Lord Jesus Christ. All major decisions and appointments are made by the Church Meeting on the duly considered recommendation of the Leadership. Church meetings are held four times a year and additional church meetings can be called in accordance with the church constitution.

3.2 At the end of the year 2023 the church had a membership of 62 (previous year 63). All our Sunday morning services have been hybrid (where the majority of people are physically at the church and others joined via Zoom). The typical attendance has been around 70 at the Sunday morning hybrid services. During the year, two people resigned their membership, one person transferred their membership to another church, and two people transferred their membership to GBC. In 2023 the church, had one full-time minister and also employed two part-time administrators, one to work in the church office and one to assist with the church treasury and accounting needs.

3.3 The Church is a member of the Baptist Union of Great Britain (1) and has been so continuously since 1921. GBC is also a member of the Evangelical Alliance.

3.4 The Baptist Union Corporation Ltd. is the Custodian Trustee of all properties beneficially owned by Gateway Baptist Church. The Baptist Union Corporation Ltd. is a registered charity (2).

4. The Church's Mission, Activities and Future Strategy

4.1 Gateway Baptist Church (GBC) aims to respond to the grace, truth and love of God shown supremely through Jesus Christ by being a community of disciples of Jesus, empowered by the Holy Spirit and seeking to live in line with the truth revealed in the Bible. The day-to-day focus of the church is local, but it recognises that it has a part to play in worldwide Christian mission by supporting appropriate organisations and missionaries further afield.

2023 was a year of steadily building on the progress of the previous year. It was a year of stability in the makeup of the leadership team. The core leadership team and spouses had an away-day focusing on personal relationships with God and the encouragement to stir the desire to not settle for the status-quo but be hungry to know God better.

1 For the purposes of the Charities Acts Churches in Membership with the Baptist Union are NOT branches but separate entities.

2 Registered Charity No. 249635

Sunday morning services continue to be the main gathering of the whole church body. The team of worship leaders and musicians continues to lead effectively and has taken up the challenge of introducing new songs to the repertoire. Preaching has been linked with other aspects of church life: Once again, the first third of the year the Sunday morning sermons were followed up with life-group studies. The series for this was called 'Deeper', where ten key verses that provide a framework for understanding the overall message of the Bible were explored in detail. During the year, as well as the Pastor teaching, others within the fellowship and beyond including some new guest speakers provided ministry. More opportunity for testimony and prayer ministry was introduced. Advent and Christmas involved the whole Sunday morning services including worship, teaching, youth and children's groups exploring the theme of 'Journey with us… to Christmas and beyond'. Social media, website and printed material also reflected these topics. Periodically, we have held all-age Sunday morning services, and these have grown in creativity and participation, culminating in an all-age Christmas service as part of the Journeys theme. Earlier in the year, we had the joy of baptising two people. These are the first for a few years. We continue to grow in ethnic diversity and have had people join us who are exploring the claims of Christ, faith and church for the first time.

Evening services have taken place twice a month and provide a less structured and more song-based opportunity for worship. We had a joint service with Sheddingdean Baptist Church and took the opportunity to pray for their needs. Once a month an afternoon gathering 'Tea, talk and prayer' took place which was an opportunity for all but especially for those who might not be fully connected into other aspects of church life.

GBC morning church services and several other activities have continued to be available as hybrid, with Zoom being used. It proved very valuable to a few regular users and helpful to many who may use it for one or two weeks. The transcript facility was also useful for a member with hearing loss.

The life of the community of the church has continued to grow with meals, ladies and men's events, games events, other social occasions and acts of collective worship. The regular backbone of this community aspect being life-groups which meet in people's homes, except for a larger daytime group, Lighthouse, which generally meets on church premises. One new life-group was launched during the year for newer people. We had a church away-day to Dalesdown, (West Sussex) which included worship and teaching. Some of the more physical activities were cancelled due to the extreme hot weather on the day. Despite this it was a good community building and faith developing day.

The main midweek meetings continued the pattern of each of three terms having a different element. Spring and summer terms being life-groups, all following the same study material in the Spring, each setting their own agenda in the summer, with the Autumn term set aside for courses and activities. This gives an opportunity for a variety of activities, spending time with different people and welcoming in people who are not normally part of the life of the church. The activities ranged from more traditional studies on various themes including 'The Grace Course' to shared evenings of craft and conversations, and a choir. The choir sung at Carols by Candlelight. One Autumn Course, table tennis, ran for most of the last half of the year and is continuing as a weekly event, involving coaching and group members from church and beyond.

A training event and then regular, twice monthly, meetings of 'Healing Rooms' has been hosted, with GBC church members participating alongside members from other churches. This ministry is part of the National Healing Rooms England and Wales. Prayer ministry for healing is offered both in-person and over Zoom.

GBC hosted and helped with monthly tea parties as part of the local ministry, Befriended's suite of offerings to combat loneliness amongst the elderly. These regularly have over 50 guests, with substantially more on occasions.

We addressed some of the most pressing needs in terms of the external appearance of the church and put in a new heating system for the sanctuary and main hall. As well as being more economical, this allows us to host events more adequately in the colder months of the year, so is significant for that aspect of our mission. We host U3A events, a small predominantly Asian church and other churches and community events. We also continue to host and have trustee responsibility for the very highly regarded pre-school, Fish & Bricks.

Support of and engagement with missionaries, mission organisations and other appropriate causes continued, both financially and in prayer. This includes ongoing links with Christian mission in Nigeria and in central Asia.

Aspects of church life continued to steadily develop. There is a growing sense of community, willingness to be actively involved and a sense of expectation as we move forward

4.2.1 **Administration**

Day to day administration is performed by the church office which is open 3 mornings a week and handles the distribution of information across a wide range of the church's activities. The weekly prayer diary is used as the primary source of informing people of forthcoming events, this has been both via email and paper copies available on a Sunday morning. In the absence of a Deacon for Administration a member of the Deaconate, Mrs Linda Mayne, undertook the role of Church Secretary.

4.2.2 **Children's Work**

Sundays

The children join with their parents and the rest of the congregation in the sanctuary for approximately 30 minutes on Sunday mornings after which they leave for their own classes called Trekkers. These sessions include worship, a story, some craft and games, as well as refreshments. The children are aged between 3 and 10 and are currently taught as one group. Under 3s are cared for by a dedicated Crèche team, giving parents the opportunity to concentrate on the service without distraction. Where necessary, these young children are introduced gradually to Trekkers, supported by their helpers.

Regular 'All Age Services' have been held this year, when children and adults alike stay together for the whole service. They tend to be more interactive than the usual Sunday mornings, and the children really enjoy them.

Other events

An Easter Egg Hunt was held on Good Friday at a local woodland and hall, with about 40 families taking part, and a Bright Light's Party took place on 31st October. It has been good to be able to invite children from outside the church to these events.

On 20th December, an afternoon Christingle Service took place, and again, our contact families were invited.

Little Fish Toddler Group

This continues to be a very popular group with around 15 children (our maximum number is 25) under the age of 3 welcomed into the church hall to come and play together, along with their parents/carers. The children can stay until the end of the term in which they become 3 years old. Parents/Carers must register with the church office each week to book their space in the session, although priority is given for those children who have registered with, or are already attending, Fish & Bricks Pre-School. The children have a wide variety of toys to play with and a craft activity is available each week. Refreshments are served for the adults, who bring drinks and snacks for their children to have during snack time, and there is singing at the end of the session. It is felt that, as well as providing fun for the children, it is wonderful to be able to offer friendship and support for parents. The attendees often comment on the welcoming atmosphere.

Fish and Bricks Pre-School

The pre-school is part of Gateway Baptist Church, although it is a separate charity. It continues to be supported by a Management Team of Church members and a Friends' Group comprised of parents.

The Manager, and many of the staff team, are either members of Gateway Baptist Church or other churches in the town. The group is openly Christian but demonstrates inclusion for children of all backgrounds, beliefs and abilities. This is appreciated by all parents, whatever their faith, and results in Fish & Bricks having a good reputation in the community. The latest Ofsted inspection rated Fish & Bricks as 'Good'.

Gateway Baptist Church operates a 'Safeguarding Children' policy and the church seeks to ensure all its children's workers are DBS checked.

4.2.3 **Evangelism**

Communicating the message of Jesus Christ continues to be a theme within the teaching aspect of church life. We have a long way to go in living this out more fully, but there are encouragements. Some progress has been made through personal contacts and special events. The Good Friday Easter Egg Trail was restored to its larger scale of around 100 children and their families this year. A large proportion of the church membership was involved in organising and hosting as we welcomed many to Wivelsfield Village Hall and Green. This was our first large scale outreach since lock-down times and provided both a pointer to Jesus and an opportunity for family fun.

At a craft fayre we showed a video testimony from one of our missionaries which linked the craft fayre fundraising to her mission and her motivation being Christ.

Regular services, all-age services and special Sunday services including café style Mothering Sunday, Baptism, Easter and Christmas provided opportunities for visitors to be invited and we have seen some occasional and some regularly coming. Leaflets were delivered for Easter and Christmas to houses throughout the Chanctonbury Estate with the addition of the Hammonds Ridge Estate. These contained a Christian message and invitations. They did result in some visitors over Christmas. We also hosted a Christingle service for local Scouts and related groups which was very well received.

4.2.4 **Fabric**

During 2023, despite the budget constraints we started to address the long list of essential work required to the Church premises.

Early in 2023 the sliding partition in the Community room was professionally repaired and restored to working order as far as was possible. The southern exterior window frame of the sanctuary received a topcoat of paint that had to be delayed from 2022.

Throughout the year the fire alarm, fire extinguishers, emergency lighting and intruder alarm have been serviced. Some of the emergency light units were replaced as were the exterior security flood lights around the Church building. Unfortunately, the intruder alarm has subsequently failed, and plans have been put forward to replace the fire alarm and intruder alarm into one combined system which is due for installation in early 2024.

Over three Saturdays and an evening in April and May, a group of willing volunteers were able to get to grips with the demolition of a couple of the old derelict outbuildings at the rear of the Church, although the demolition of the final shed had to be postponed due to an active wasps' nest being found. The metal content of these buildings was donated to a local builder to help with his Mission trip to South Africa.

There was one workday in September, during which a variety of tasks such as gardening, cleaning and painting were undertaken. Following on from that the vertical blinds were inspected and repaired as far as possible. Unfortunately, 3 of the 4 sets require either new sliders in the head rails or preferably new headrails and would benefit from completely new blinds, which are on the wish list for future works. The window winding gear to the windows on the south side of the sanctuary failed and had to be replaced as they posed a security risk.

During late summer and autumn, under the guidance of a member of the church a small group of volunteers started work on the Church Health and Safety Policy, and a site wide Risk Assessment, which has identified more items that require attention and these together with the findings of the professional Fire Risk Assessment of the buildings recently carried out, will be prioritised in the coming months. A number of people also attended a Fire Training course to enable them to undertake the role of a Fire Warden.

However, the main activity in the latter period of 2023 was the Heating Upgrade Project which saw a small team led by two members of the church family to run new pipes to extend the boiler driven heating system to the back and middle halls as well as the foyer and Sanctuary. A local builder and plumber installed the radiators, connected up the pipe work and connected to the boiler so that just before Christmas we were able to worship in the warm.

Due to water ingress, the floor in the sanctuary became raised and a trip hazard over quite a wide area. Fortunately, it was possible to repair the damage, prior to the Christmas services. Right at the end of the year the fire doors at the end corridor by the cleaners' cupboards were replaced with new external grade doors.

Thanks to everyone who assisted in any of the above activities in 2023. Without your help none of the above could have been achieved. In conclusion 2023 was a fairly busy year in the Fabric world but there will be plenty of opportunity for more activity in 2024 as the "list" only seems to grow!!

4.2.5 **Finance**

This is covered within section 5 of this report.

4.2.6 **Media & Communications**

The Media and Communications ministry's work continues with technical support and service input as a vital part of the resourcing work at GBC. Much of it is background input which is vital to the ongoing work of all ministry streams. We thank God for the finance that has been available to maintain this area of the work.

In 2023 we improved the ZOOM outward presentation service by introducing additional cameras to give varied viewing angles. This has been quite popular amongst online attenders. Inevitably, it has, again, increased the complexity of the task for video projection operators for our main meetings but they have all taken it in their stride.

The Digital signage systems are working well. The plan to network all the displays so that they can run a common 'signage show' from a single digital signage media unit to cover the whole premises is still pending with other priorities taking precedence in 2023. A new, more powerful Wireless Access Point has been installed in the Community Room with the older unit transferred to the Barn House Lounge (a provision requested by Fish & Bricks) and there is a plan to install another in the Back Hall. This year we hope to instantiate the system of service recordings on a PC, instead of CD/DVD disks, to make it easier for those who upload to the website to access the recordings remotely.

As always we pray, looking ahead, that this work would continue to operate efficiently, effectively, and near-invisibly for the sake of all the other ministries.

4.2.7 **Pastoral Care**

Pastoral care is at the core of life of GBC, as we seek to both care for and build up those who are in our church family. Whilst caring for the housebound, the needy and the sick, an obvious part of pastoral care, we seek also to build up the spiritual life and social skills of the church family. The wellbeing of all is our on-going commitment.

In order to ensure effective pastoral care, the daily concerns of the church family are overseen by the Pastor and Elder working with a small 'pastoral oversight team'. This group meets regularly to share needs and concerns, reviewing all church members, regular attendees and newcomers, to ensure that nobody 'falls through the net'. They also visit the sick and those in residential homes and administer Holy Communion where appropriate.

Newcomers are invited to a newcomers' tea which is held as required. These are an opportunity to socialise and meet other new people together with some of the ministry team leaders who are available to answer any questions about their area of service.

We believe that regular worshippers are best cared for and supported if they are members of our Life Groups. These are formed of, on average, six to ten people, meeting weekly for Bible study, spiritual nurture and practical support and to engage in local outreach into their communities. At the end of 2023 there were around 60 people in six such groups meeting in locations across the area. A high commitment to Life Groups has been maintained with some 80% of active and able members attending these groups. The first line of pastoral care is by Life Group leaders for the people in their group. Where appropriate and without breaching confidentiality, the leaders share information with and seek advice from the pastoral oversight team.

Sunday Morning services are still available on zoom for members of the fellowship who are unable to attend in person. These people are contacted regularly by the pastoral care team and members of the fellowship.

Where necessary, limited financial support is also available to church members and the wider church family through distribution of its 'Communion Fund'; money made available through an offering taken up at Sunday communion services.

During the year, we hold fellowship meals, a travelling meal, men's meals, lady's evenings, arranged barbecues, picnics and walks and social evenings with entertainment – all designed to encourage fellowship and enable newcomers to become integrated at a social level. We plan to continue to meet in these ways during the coming year, so that we draw closer together as a family, and encourage one another in our walk with the Lord. Those planning and working together, to make these things happen, have found it to be a valuable way of getting to know others as well as serving the church family. During this year we would encourage life groups or individuals to consider organising a fellowship gathering.

A Prayer Needs section in our weekly printed Prayer Diary keeps people informed of others' pastoral needs so that they can be prayed for throughout the fellowship. A Pastoral Care review is a permanent item on the agendas of our monthly Leaders' meetings and quarterly Church Members' Meetings.

4.2.8 Social Action

The Christian faith is about a Christ-led Community. At Gateway Baptist Church, we seek to honour our name and live as Gateway people who carry Kingdom values through the gateway of our church community to the wider community around us as we serve our neighbourhood. Sometimes we are called to speak into the wider issues of our society and nation as we discern God's voice and will to act.

Prayer

Prayer is our working of priestly intercession as we bring the needs of the local community and wider society to God in prayer. But prayer is at is richest when prayer and action combine, so in 2023 we continued to seek ways to serve our community.

CAP Money *[Christians Against Poverty] https://capuk.org/*

"Our service literally saves lives. It keeps families together, relieves stress, restores health, keeps families in their homes, provides friendship and can connect people to church and to the God that loves them"

The CAP course was revamped in 2023 and is now much more flexible. It can be run over 3 or 4 sessions but can also be tailored to a single day. One of our church members has been trained in the new course although we haven't purchased any of the new resources yet. We are happy to run sessions in 2024 if needed either for church members/regular attendees as well as members of the wider community.

The HAVEN - Pregnancy advisory service and Schools work

The HAVEN is an independent local charity with Christian volunteers from across churches in mid Sussex - with Gateway members also heavily involved. This includes two of the Trustees, both of the Treasurers, one of the trained counselling Advisors, several schools' workers and many of the church family faithfully supporting the work financially with monthly giving as well as with prayer support. Gateway also provides premises for team meetings such as the AGM free of charge - which is a great help and blessing to us.

With our five trained Advisors fully up and running in 2023, we have again been able to provide over 200 hours of Counselling support in the form of crisis pregnancy support, post abortion counselling or miscarriage support. This has been provided free of charge to anyone who has needed it, thanks to the financial support we receive from donors, including from Gateway - for which we are hugely grateful.

We were also able to continue our schools work - growing the numbers of children we have been able to engage as we continue to recover from the COVID hiatus, engaging over 1,000 students in the year from Warden Park, Oathall, Burgess Hill Girls School and - newly for 2023 - Haywards Heath College.

We are grateful for God's provision through these challenging times and remain excited about His plans for the work in 2024 - our 25th Anniversary! - and beyond.

Christmas Hampers Project – local organisations and churches working together to provide and distribute Christmas hampers to people in need

We were once again able to provide a more active support of this imitative this year. We hosted a collection point for food donations in the church foyer which was quite well used. Individuals from Gateway were also involved in the planning, packing and delivering of the hampers. It was great to be able to practically support the community through a much needed & appreciated project (272 hampers were packed/distributed).

Befriended – Local churches bringing people together

This local Christian charity aim is to reduce loneliness and help people feel more connected. We have continued to host monthly Sunday afternoon tea gatherings in our premises. These have been well attended & very popular. A number of church members are involved in this aspect of the Befriended ministry.

There are also a number of church run activities that can potentially fall under more than one ministry stream. One of the main ones is our work with children/families that live in our community for example Little Fish (parent & toddlers' group) and Fish and Bricks Pre-school (a separate charity). These are both covered under the Children's work section of this report.

During 2023, our premises, or part of, were hired/used by an increasing number of external groups.
•The U3A Table Tennis Group (Monday afternoon)
•Bethal church of God (Thursday afternoon)
•Healing rooms (alternative Friday evening)
•Befriended (1st Sunday afternoon of the month)
•In addition, several one-off hires, children's birthday parties, group meetups etc. have taken place.

4.2.9 **World Mission**

In 2023 the church gave 10.45% of its general income to support mission work both overseas and in the UK (note this includes the Social Action amount).

Our Aims
GBC's aim within the area of World Mission is to:

- Educate and inform the Church family so that they may have a heart for World Mission through:
    - Supporting Missioners in the field
    - Supporting Missionary Societies
    - To go as an individual or as part of a church group to serve short term
- Administer the budget carefully and prayerfully to support the work of World Mission
- To uphold all those on the mission field in prayer

Gateway supported the following organisations in 2023 on a regular basis:

The Baptist Union Home Mission
BMS World Mission
Nicky Brand - serving with SIM International in Jos, Nigeria

We have a policy in place where every mission organisation has a support group, or a single supporter in our church, who undertakes to maintain regular contact with it. Part of their role is to keep the church family up to date with information, by posting it on the notice board in the Church entrance area, in the Barn House prayer room and on GBC's website.

4.2.10 **Worship**

Worship is central to the activities at Gateway, whether it is formal, informal, sung worship, readings or a variety of contributions from the church family. The church meets every Sunday morning and twice a month on a Sunday evening and worship is an integral part of those meetings. This year we have been increasing our all-age worship services and have seen an increasing engagement in the worship from across the age ranges. Worship is also an important part of our monthly Prayer meetings. The worship ministry team consists of Worship Leaders, musicians and singers, PA and VP operators. This team meets twice a month to practice and pray.

4.2.11 **Youth Work**

Seekers have met regularly during 2023. We join with the congregation for the first part of the Sunday service then meet separately for about one hour. Sometimes staying in for the whole of the service.

Sunday morning activities include games, quizzes, video clips, music and bible teaching. Occasionally we have a Seekers breakfast where we are separate for the whole service. Seekers have also had trips out on a Sunday morning to the park or McDonalds for a coffee. We also have occasional Saturday evening activities which include games, activities, music, video clips, an epilogue and food.

Numbers have been consistent during the past year with 9 regular attenders with occasional visitors. At Christmas we gave them a Why Christmas? booklet.

There have been some changes in leadership in 2023 with one leader stepping down from his role and another joining the team as a helper and a couple of volunteers who are willing to help on a Saturday evening when needed. We are thankful to all those who are involved in Seekers. In 2024 we are looking to build on the relationships we have with the group and encourage them in their walk with God using a wide range of activities.

5. Financial Activity

5.1 General Finance

At the end of 2023 the church operated with a surplus of £718 income in the year. Income for the year to 31 December 2023 was 18% over budget, while the Expenditure for the same period was 16% over budget.

5.2 Building Extension Programme

In addition to the day-to-day income and expenditure the members continued to contribute towards future phases of the building extension programme. In the year to 31 December 2023 a total of £6,883 was given and giving a net increase of £6,883 to the building fund.

5.3 Levels of Borrowing

GBC did not pursue any borrowing in 2023.

5.4 Financial Statements

The financial statements forming part of this report conform to the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2017 and comprise:

- A "Statement of Financial Activities" which summarises the income and expenditure of the Church for the year and its division between various funds;
- A "Balance Sheet" which shows the assets and liabilities of the Church at 31 December 2022;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

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- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

6. Funds

The church maintains a number of "Funds" to manage its accounts. A Fund represents money set on one side for a specified purpose and the Charities Act 2011 and FRS 102 Section 1A require these to be shown as "unrestricted", "designated", "restricted" or "endowment". These are shown in the financial statements and comprise:

- **The General Fund**. This is an unrestricted fund to meet the general expenses of running the church.

- **The Kingdom Fund.** This is a designated fund used to support the Church's commitment to Missionary Work overseas and in the UK. It is also used to support ministerial training for selected church candidates and for general social and disaster relief at home and abroad. Allocations are determined through the church budget and by the World Mission Group in consultation with the Treasurer.

- **The Communion Fund.** This is a restricted fund. It provides gifts of money to church members, and others closely associated with the church, in times of need or hardship. It is administered confidentially by the Elders in consultation with the Treasurer.

- **New Building fund.** This is a restricted fund. It is used to finance the church refurbishment and extension projects. This fund was established in February 2001.

- **The Property Fund.** This is a restricted fund created to hold the capital value of the church owned houses.

7. Reserves Policy

The Church currently accepts the view taken by successive Treasurers that a cash flow balance in the general fund of 2 to 3 months expenditure provides an adequate reserve. Currently this amounts to about £30,000. Sums significantly over that level will be used prudently to reduce the church's borrowing requirement, where debt exists, to contribute to future phases of the building extension programme where agreed by the church members or for specific projects.

8. Responsibilities

8.1 The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Acceptable Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its income and expenditure for that period. In preparing those financial statements, these trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

8.2 The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

15 Apr 2024

This report was agreed by the Trustees on …….. and signed on their behalf.

…….
Sharon Benefer

Treasurer
On behalf of Gateway Baptist Church.

REPORT OF THE INDEPENDENT EXAMINER TO THE

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

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") and the Church Accounting Regulations 2017.

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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the ICAEW.

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:

- 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 reached.

15 April 2024

.....

Kim Lo BSc. FCA.

PRB Accountants LLP
Chartered Accountants

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2023 £**	Total 2022 £
Income and endowments from						
Donations and legacies	**2**	104,703	900	2,583	**108,186**	92,513
Incoming resources from operating activities	**3**	7,513	-	1,756	**9,269**	8,344
Investments	**4**	1,611	-	5,733	**7,344**	1,250
Other	**10**	2,436	-	-	**2,436**	2,451
Total		116,263	900	10,072	**127,235**	104,558
Expenditure on						
Grants	**5**	231	11,775	2,823	**14,829**	14,779
Activities directly relating to the work of the church	**6**	109,168	-	-	**109,168**	81,504
Other	**7**	2,520	-	-	**2,520**	2,520
Total	**8**	111,919	11,775	2,823	**126,517**	98,803
Net income (expenditure)		4,344	(10,875)	7,249	**718**	5,755
Transfers between funds	**9**	(10,875)	10,875	-	-	-
		(6,531)	-	7,249	**718**	5,755
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit pension	**11**	-	-	-	-	20,571
Net movement in funds		(6,531)	-	7,249	**718**	26,326
Reconciliation of funds						
Total funds brought forward		107,307	1	1,155,233	**1,262,541**	1,236,215
Total funds carried forward		100,776	1	1,162,482	**1,263,259**	1,262,541

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**12**		**673,183**		674,129
Current assets					
Debtors	**13**	**5,155**		3,785	
Cash at bank and in hand	**14**	**590,078**		590,278	
		595,233		594,063	
Liabilities					
Creditors: Amounts falling due within one year	**15**	**5,157**		5,651	
Net current assets excluding pension liablity			**590,076**		588,412
			1,263,259		1,262,541
Defined benefit pension scheme liability			**-**		-
Total assets	**18**		**1,263,259**		1,262,541
Funds					
Restricted	**16**		**1,162,482**		1,155,233
Designated	**17**		**1**		1
Unrestricted			**100,776**		107,307
			1,263,259		1,262,541

15 Apr 2024

Approved by the Trustees on ……. and signed on its behalf:

……

Sharon Benefer - Treasurer

The notes on pages 17 to 28 form part of these accounts

1.1 General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the re-valuation of certain assets as described below.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Incoming Resources

Donations and grants

Income from donations and grants, including capital grants, is included in the SOFA when these are receivable, except as follows:
i) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, for particular purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Accounting policies (continued)

Charitable Expenditure
Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be attributed to particular headings they have been allocated activities on a basis consistent with use of the resource.
Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation
Up to 31 December 1999 the church operated without capitalising purchases of furniture and equipment. From 1 January 2000 new furniture and equipment is capitalised. Depreciation is provided on the furniture and equipment at the rate of 20% per annum and computer equipment at a rate of 33.33% per annum on the straight line basis.

Prior to 2000 the church did not include the value of any property in its accounts. From the beginning of the year 2000 the more modern church properties, (excluding the church and historical ancillary buildings on the Station Road site which are considered a different class of tangible fixed asset), have been included as described in note 12. The design and construction of the new extensions to the church buildings have been capitalised.

No depreciation is provided on freehold buildings or land. The Trustees consider that the estimated useful life of the buildings is 50 years and the residual value will be sufficiently high to render a charge in the accounts for depreciation to be immaterial. However buildings are tested for impairment. There is no indication of major impairment of the buildings.

Operating leases
Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Value Added Tax

As a rule VAT is not recoverable by the church and as such is included in the relevant costs in the Statement of Financial Activities. Specific elements of the building expansion programme have, in previous years, been exempt from VAT: no such instances occurred in 2022 or 2021.

Taxation

No taxation is payable on the income of the church as it is treated as an exempt charity under the Baptist Union Corporation.

Pensions

The church operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the church has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

Prior to 2012 pension provision was made through multi-employer defined benefit pension plans. Where it is not possible for the charity to obtain sufficient information to enable it to account for a plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

Accounting policies (continued)

Where the plan is in deficit and where the church has agreed, with the plan, to participate in a deficit funding arrangement, the church recognises a liability for this obligation. The amount recognised is the net present value of the contributions payable under the agreement that relate to the deficit. The unwinding of the discount is recognised as a finance cost and any other change in the measurement of this liability is expensed to the Statement of Financial Activities

2 Donations and legacies

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Offerings	89,219	720	2,356	**92,295**	78,686
Tax refunds	15,484	180	227	**15,891**	13,827
	104,703	900	2,583	**108,186**	92,513

These amounts are the gifts and donations to the Church received through collections at services and by gifts or automated bank transfers from donors. Allocation is to the General Fund unless specified via the envelope scheme or by agreement with the Treasurer that the money should be put into one of the other funds. These amounts include donations from external organisations towards the building extension programme.

3 Income resources from operating activities

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Use of premises	6,924	-	-	**6,924**	6,530
Special events and fundraising	589	-	1,756	**2,345**	1,814
	7,513	-	1,756	**9,269**	8,344

4 Investments

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Bank interest	1,611	-	5,733	**7,344**	1,250
	1,611	-	5,733	**7,344**	1,250

5 Grants

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Overseas missionary work	-	7,005	1,756	**8,761**	8,099
UK missions and evangelical workers	-	2,970	-	**2,970**	2,594
Social welfare and relief	231	1,800	867	**2,898**	3,354
Communion Fund gifts	-	-	200	**200**	732
	231	11,775	2,823	**14,829**	14,779

These amounts divide into 2 categories.

i) The Church's support for the Baptist Home Mission Fund and the training of selected church candidates for the ministry; the support of UK and Overseas Evangelical Missionary work and Christian based social work. These costs are allocated out of the Kingdom Fund.

ii) The relief of hardship within the church fellowship. These costs are allocated out of the Communion Fund on a strictly confidential basis.

The following grants were in excess of £1,000.

	£
SIM International (N Brand)	5,400
Home Mission	2,970
Kings Kids	1,756
The Haven	1,800

6 Activities directly relating to the work of the church

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Administration	12,760	-	-	**12,760**	10,982
Children's work	88	-	-	**88**	61
Evangelism	665	-	-	**665**	160
Fabric	54,560	-	-	**54,560**	28,185
Finance	6,773	-	-	**6,773**	7,605
Media and communications	1,700	-	-	**1,700**	2,424
Pastoral care	32,346	-	-	**32,346**	31,964
Youth Work	163	-	-	**163**	111
Worship	113	-	-	**113**	12
	109,168	-	-	**109,168**	81,504

The ministry streams identified above are led by deacons with defined roles and elected by the church.

Administration
These amounts include all running costs of the Church office (allocated out of the General Fund).

Children's work
These amounts include all childrens work activities (allocated out of the General Fund).

Evangelism
These amounts include all outreach and evangelical activities (allocated out of the General Fund).

Fabric
These amounts include all maintenance, upkeep and insurance of church properties and the building extension programme (allocated out of the General Fund and Building Funds respectively).

Finance
These amounts include support salaries, loan repayments and the building extension programme finance (allocated out of the General Fund and Building Funds respectively).

Media and communications
These amounts include all hard and electronic forms of communication, net of capital purchases (allocated out of the General Fund).

Pastoral care
This amount is in addition to Communion Fund gifts included at note 5 (allocated out of the Communion Fund) and includes ministerial salaries and pension (allocated out of the General Fund).

Social Action
These amounts relate to GBC's activities in the communities around the venues where our congregations meet for worship (allocated out of the General and Kingdom Funds).

6 Costs of activities (continued)

Youth work
This includes all Youth Work activities undertaken by Gateway Baptist Church (allocated out of the General Fund).

Worship
This amount is for music and associated resources used in church services (allocated out of the General Fund).

7 Other

	Unrestricted	Designated	Restricted	**2023**	2022
	£	**£**	**£**	**£**	**£**
Fee of the independent examiner	1,440	-	-	**1,440**	1,440
Accountancy fees	1,080	-	-	**1,080**	1,080
	2,520	-	-	**2,520**	2,520

8 Total resources expended

	Staff costs	Depreciation	Other costs	**2023**	2022
	£	**£**	**£**	**£**	**£**
Administration	6,275	-	6,485	**12,760**	10,982
Children's work	-	-	88	**88**	61
Evangelism	-	-	665	**665**	160
Fabric	-	107	54,453	**54,560**	28,185
Finance	6,015	328	430	**6,773**	7,605
Media and communications	-	511	1,189	**1,700**	2,424
Pastoral care	32,311	-	35	**32,346**	31,964
Youth work	-	-	163	**163**	111
Worship	-	-	113	**113**	12
Grants payable	-	-	14,829	**14,829**	14,779
Governance costs	-	-	2,520	**2,520**	2,520
	44,601	946	80,970	**126,517**	98,803

9 Gross transfers between funds

The Church policy on transfers is to allow the treasurer to transfer sufficient resources from the General to the Kingdom Fund to end the year with approximately a zero balance in the Kingdom Fund. Other transfers are only made following agreement at a church meeting.

Transfers made within 2023 accounts	**£**
General to Kingdom Fund	10,875

10 Staff costs and trustees expenses

	2023	2022
	£	**£**
Salaries	**38,790**	37,343
Social security costs	**2,436**	2,451
Pension costs	**3,375**	3,013
Mileage	**-**	-
	44,601	42,807
Employers allowance	**(2,436)**	(2,451)
	42,165	40,356
The average number of employees during the year was	**3**	3

No employees received emoluments in excess of £60,000 during the year or the previous year.
Staff costs are reported against the appropriate ministry stream, refer to note 8 above.
Other staff costs are for travel expenses (mileage).
4 Trustees received reimbursed expenses of £3,275 (2022 £1,902) in total.

The Minister acts as one of the church's trustees in accordance with the Trust deed and received remuneration and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

11 Pensions

The Church is a participating employer the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

Pensions (continued)

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme's assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Minister is eligible to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows:

Type of assumption	**% pa**
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the "CMI 2019" projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due as at 31 December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

Pensions (continued)

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

12 Tangible fixed assets

	Freehold property			
	Church premises	*Manse*	**Furniture & equipment**	**Total**
	£	**£**	**£**	**£**
Cost or valuation				
At 1 January 2023	**378,035**	**295,000**	**188,337**	**861,372**
At 31 December 2023	**378,035**	**295,000**	**188,337**	**861,372**
Depreciation				
At 1 January 2023	**-**	**-**	**187,243**	**187,243**
Charge for the year	**-**	**-**	**946**	**946**
At 31 December 2023	**-**	**-**	**188,189**	**188,189**
Net book values				
At 31 December 2023	**378,035**	**295,000**	**148**	**673,183**
At 31 December 2022	378,035	295,000	1,094	674,129

The freehold property above, The Manse at 29 Pinehurst, is shown at an estimated gross market value at December 2003. For the purpose of the accounts this is now the deemed cost. The church premises comprise Phase 1 of the building extension programme (new kitchen and toilets) and Phase 2 of the building extension programme (Community Room). Excluded are the existing buildings at Station Road i.e. Barn House and the Main church building and site which were donated and are considered a different class of tangible fixed asset. These existing church buildings at Station Road have a combined insurance value of £1,720,626.

The premises and land at Station Road were professionally valued in September 2007 (Clifford Dann). This estimated a market value, including development potential, of £1,450,000. The Baptist Union Corporation is the legal Trustee for all of these properties.

The furniture and equipment values shown above comprise the insurance values of the contents of the properties at 1 January 2000 (deemed to be cost value for the purposes of the accounts) with subsequent additions at actual cost.

13 Debtors

	2023	2022
	£	**£**
Income tax recoverable	**3,532**	2,474
Debtors for goods and services	**235**	25
Prepayments and accrued interest	**1,388**	1,286
	5,155	3,785

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

14 Bank and cash balances

	2023	2022
	£	**£**
National Westminster Bank - Business Reserve Account	**480,059**	474,325
HSBC Bank	**110,019**	115,953
	590,078	590,278

15 Creditors: Amounts falling due within one year

	2023	2022
	£	**£**
Creditors for goods and services	**1,770**	1,752
Accruals	**2,520**	2,520
Other creditors	**867**	1,379
	5,157	5,651

16 Restricted Funds

	1 January 2023	Incoming resources	Resources expended	Transfers	**31 December 2023**
	£	**£**	**£**	**£**	**£**
Property Fund	295,000	-	-	-	**295,000**
Communion Fund	5,960	616	(200)	-	**6,376**
New Building Fund	854,273	6,833	-	-	**861,106**
Offerings and tax refunds	-	867	(867)	-	**-**
Special events and fundraising	-	1,756	(1,756)	-	
	1,155,233	10,072	(2,823)	-	**1,162,482**

17 Designated Funds

	1 January 2023	Incoming resources	Resources expended	Transfers	**31 December 2023**
	£	**£**	**£**	**£**	**£**
Kingdom Fund	1	900	(11,775)	10,875	**1**

18 Analysis of net assets

	Fixed assets	Current assets	Current liabilities	**Total 2023**	Total 2022
	£	**£**	**£**	**£**	**£**
Restricted Funds	673,035	490,314	(867)	**1,162,482**	1,155,233
Designated Funds	-	1	-	**1**	1
Unrestricted Funds	148	104,918	(4,290)	**100,776**	107,307
	673,183	595,233	(5,157)	**1,263,259**	1,262,541

19 GBC Proposed Rebuild

The church continues to explore and review options for the future of the building, and the site, which will ensure God's work in the locality will be sustained.

20 Organisation Accounts

	1 January 2023	Income	Expenses	Net surplus (deficit)	Transfers (to) from GBC	31 December 2023
	£	£	£	£	£	£
Fish & Bricks (note 2)	69,554	112,516	(104,248)	8,268	-	77,822
Little Fish Toddler Group	826	414	(636)	(222)	-	604
	70,380	112,930	(104,884)	8,046	-	78,426

Notes

1. The above amounts are excluded from the SOFA and the Balance Sheet.

2. Fish and Bricks is the pre-school attached to the Church. It has a year end of 31 March and the figures included above are for the year to 31 March 2023

GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1129204

Accounts

Your gates will always stand open, they will never be shut, day or night' *Isaiah 60:11*

GATEWAY
BAPTIST CHURCH

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

GATEWAY BAPTIST CHURCH
Station Road Congregation

Administrative Office
Barn House, Station Road, Burgess Hill
West Sussex, RH15 9EQ, England
Telephone: 01444 233050

Email: churchoffice@gatewaybaptist.org.uk
Website: www.gbclive.net
Charity No: 1129204

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Pastor: Revd. Steve Hobbis

Church Office:
Gateway Baptist Church
Barn House
Station Road
Burgess Hill
West Sussex
RH15 9EQ

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Email: churchoffice@gatewaybaptist.org.uk
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Prepared by	Deacons & Elder, GBC PRB Accountants LLP
Examined by	PRB Accountants LLP

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GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Legal and Administrative information

1.1 **Status**

Gateway Baptist Church (GBC) previously called Burgess Hill Baptist Church was founded in 1873. The church registered as a charity in its own right in 2009 under the terms of the Charities Act 2011, Registered Charity Number 1129204. It is governed in accordance with its Foundation Deed and its own written Constitution, which determine the appointment of Minister, Elders and Deacons. The Minister is appointed by the Church Meeting and has a contract of appointment. Elders are appointed to serve for 4 years and Deacons are elected to serve for 3 years; all confirmed by the Church Meeting in accordance with the Constitution.

1.2 **Management Committee (Diaconate)**

The church's leadership team consists of the Minister, Elder(s) and Deacons, with all 3 parties also being the Charity Trustees within the meaning of the Charities Act and the BU guidelines. Elders are appointed to share leadership for spiritual matters whereas Elders and Deacons have fiscal responsibility. Those serving during the year ended 31 December 2022 were:

Minister	Revd. Steve Hobbis
Elders	Mr D. Salisbury
Deacons	Mrs S. Benefer (Treasurer) Mrs L. Mayne (Secretary) Mrs P. Draper Mrs A. Groves

1.3 **Address**

Church	Station Road, Burgess Hill, West Sussex, RH15 9EQ.
Church Office	Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.4 **Custodian Trustees**

The Baptist Union Corporation Limited, Baptist House, PO Box 44, 129 Broadway, Didcot, Oxfordshire, OX11 8RT. Registered Charity No. 249635

1.5 **Independent Examiner**

Kim Lo BSc. FCA of PRB Accountants LLP, Kingfisher House, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

1.6 **Bankers**

Our current account and a connected savings account are with HSBC. One other savings account (building fund) is with NatWest.

HSBC Bank Plc, 125 Church Road, Hove, BN3 2AN.
National Westminster Bank plc, 1 Muster Green, Haywards Heath, West Sussex, RH16 4AP.

1.7 **Solicitors**

Where required the Church appoints the Solicitors retained by the Baptist Union Corporation Ltd. to act on its behalf.

2. Management Report for the year ended 31 December 2022

The financial statements have been prepared in accordance with the Charities Act 2011 to the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102) and the Baptist Union of Great Britain Guidelines F03 (10/2020).

3. General

3.1 Throughout the 149 years of its history Gateway Baptist Church (GBC) has maintained a witness in the town to the saving grace of the Lord Jesus Christ. All major decisions and appointments are made by the Church Meeting on the duly considered recommendation of the Leadership. Church meetings are held four times a year and additional church meetings can be called in accordance with the church constitution.

3.2 At the end of the year 2022 the church had a membership of 63 (previous year 68). All our Sunday morning services have been hybrid (where the majority of people are physically at the church and others joined via Zoom). The typical attendance has been around 60 at the Sunday morning hybrid services. During the year, five people resigned their membership, two people transferred their membership to another church, and two people became members. In 2022 the church, had one full-time minister and also employed two part-time administrators, one to work in the church office and one to assist with the church treasury and accounting needs.

3.3 The Church is a member of the Baptist Union of Great Britain (1) and has been so continuously since 1921. GBC is also a member of the Evangelical Alliance.

3.4 The Baptist Union Corporation Ltd. is the Custodian Trustee of all properties beneficially owned by Gateway Baptist Church. The Baptist Union Corporation Ltd. is a registered charity (2).

4. The Church's Mission, Activities and Future Strategy

4.1 Gateway Baptist Church (GBC) aims to respond to the grace, truth and love of God shown supremely through Jesus Christ by being a community of disciples of Jesus, empowered by the Holy Spirit and seeking to live in line with the truth revealed in the Bible. The day-to-day focus of the church is local, but it recognises that it has a part to play in worldwide Christian mission by supporting appropriate organisations and missionaries further afield.

Membership and attendance saw a small decline in the first part of the year but picked up by the end of the year. Almost all of the leadership team of pastor, elder and deacons has remained in post and has been supplemented by the addition of three new ministry stream co-ordinators taking a less formal role of looking after aspects of church life. More will be sought over the coming months to encourage church life and mission to flourish. The core leadership team and spouses had an away-day focusing on building community.

The two part-time employed positions of office administrator and finance administrator both saw personnel changes with good handovers.

1 For the purposes of the Charities Acts Churches in Membership with the Baptist Union are NOT branches but separate entities.

2 Registered Charity No. 249635

Sunday morning services continue to be the main gathering of the whole church body. The team of worship leaders and musicians is smaller but continues to lead effectively. Preaching has been linked with other aspects of church life: The first third of the year combining with life-groups to study the Gospel of John; Advent and Christmas involved the whole Sunday morning services including worship, teaching, youth and children's groups focussing on the subjects of hope, peace, joy and love. Social media, website and printed material also reflected these topics. The latter months of the year brought a number of visitors with a greater variety of ethnic backgrounds, several of whom have started to make their church home with us.

Evening services have taken place twice a month and provide a less structured and more song-based opportunity for worship. Occasional evening services with a focus on prayer were held with other local churches. GBC hosted one and organised a guest speaker from a national initiative, 'The eternal wall of answered prayer' for another.

GBC morning church services and several other activities have continued to be available as hybrid, with Zoom being used for those with ongoing or temporary difficulties in attending in person.

The life of the community of the church has developed with meals, ladies and men's events, games events, other social occasions and acts of collective worship. The regular backbone of this community aspect being life-groups which meet in people's homes, with the exception of a larger daytime group, Lighthouse, which generally meets on church premises.

The main midweek meetings continued recently established pattern of each of three terms having a different element. Spring and summer terms being life-groups, all following the same study material in the Spring, each setting their own agenda in the summer, with the Autumn term set aside for courses and activities. This gives an opportunity for a variety of activities, spending time with different people and welcoming in people who are not normally part of the life of the church. The activities ranged from more traditional studies on various themes to craft, pickleball, wellness and a choir. The choir also added an extra element to our Christmas services.

The Pastor took a three-month sabbatical from June – August, amongst other things to build connections with people who don't normally attend church. During this time speakers from within and beyond GBC provided for the Sunday morning preaching ministry.

From September GBC had two placement students from London School of Theology. This is an opportunity for them to develop as they serve the church. One is a church member already, the other from elsewhere.

The church premises provide a wealth of space, but have many shortcomings visually, in terms of heating and in other ways. No viable route forward has been found, despite substantial explorations. The process continues along with prayer.

Support of and engagement with missionaries, mission organisations and other appropriate causes continued, both financially and in prayer. This includes ongoing links with Christian mission in Nigeria and in central Asia.

In general, there is a growing sense of community, willingness to be actively involved and a sense of expectation as we move forward. Plans for the future are largely a natural development of building on the foundations laid in recent times.

4.2.1 **Administration**

Day to day administration is performed by the church office which is open 3 mornings a week and handles the distribution of information across a wide range of the church's activities. The weekly prayer diary is used as the primary source of informing people of forthcoming events, this has been both via email and paper copies available on a Sunday morning. In the absence of a Deacon for Administration a member of the Deaconate, Mrs Linda Mayne, undertook the role of Church Secretary.

4.2.2 **Children's Work**

Sundays

The children join with their parents and the rest of the congregation in the sanctuary for approximately 30 minutes on Sunday mornings after which they leave for their own classes called Trekkers. These sessions include worship, a story, some craft and games, as well as refreshments. The children are aged between 3 and 10 and are currently taught as one group. Under 3s are cared for by a dedicated Crèche team, giving parents the opportunity to concentrate on the service without distraction. Where necessary, these young children are introduced gradually to Trekkers, supported by their helpers.
Regular 'All Age Services' have been held this year, when children and adults alike stay together for the whole service. They tend to be more interactive than the usual Sunday mornings, and the children really enjoy them.

Other events

An Easter Egg Hunt was held on Good Friday within the church grounds, with about 20 families taking part, and a Bright Light's Party took place on 31st October. It has been good to be able to invite children from outside the church to these events,
On 21st December, an afternoon Christingle Service took place, and again, our contact families were invited. It was lovely to be able to host the event without any 'Covid' restrictions.

Little Fish Toddler Group

This continues to be a very popular group with up to 25 children under the age of 3 welcomed into the church hall to come and play together, along with their parents/carers. The children can stay until the end of the term in which they become 3 years old. Parents/Carers must register with the church office each week to book their space in the session, although priority is given for those children who have registered with, or are already attending, Fish & Bricks Pre-School. The children have a wide variety of toys to play with and a craft activity is available each week. Refreshments are served for the adults, who bring drinks and snacks for their children to have during snack time, and there is singing at the end of the session. It is felt that, as well as providing fun for the children, it is wonderful to be able to offer friendship and support for parents. The attendees often comment on the welcoming atmosphere.

Fish and Bricks Pre-School

The Pre-school is part of Gateway Baptist Church, although it is a separate charity. It continues to be supported by a Management Team of Church members and a Friends' Group comprised of parents.
The Manager, and many of the staff team, are either members of Gateway Baptist Church or other churches in the town. The group is openly Christian but demonstrates inclusion for children of all backgrounds, beliefs and abilities. This is appreciated by all parents, whatever their faith, and results in Fish & Bricks having a good reputation in the community. The latest Ofsted inspection rated Fish & Bricks as 'Good'.

Gateway Baptist Church operates a 'Safeguarding Children' policy and the church seeks to ensure all its children's workers are DBS checked.

4.2.3 **Evangelism**

Communicating the message of Jesus Christ has been a recurrent theme within the general teaching through the year. Much of this to encourage individual members to live with this in mind consistently, but opportunities for invitations to special services and events have been made. These included a Mothering Sunday breakfast and café style event, Easter and Christmas celebrations. These are beginning to bear fruit.

Two helpful joint training evenings have been held with two other local Baptist churches and a guest speaker. This will be continued. A small group explored some additional training linked to the Living and Telling discipleship course from Agape UK.

A small-scale opportunity for interaction with those who walk past the GBC premises was created, offering hot chocolate, conversations and giving out Christmas invitations during a one-week period during Advent. The bitterly cold weather made this challenging. At an annual Christmas craft sale at the church an all-age video presentation of the gospel was shown. Leaflets were delivered to houses throughout the Chanctonbury Estate, south of the church for Easter and Christmas. These contained a message and invitations.

Several of the above are small beginnings to be built on in the coming year.

4.2.4 **Fabric**

The year 2022 has been another year of carrying out only essential work in the church due to budget constraints. There was one workday in October, which was fairly well attended and a variety of tasks such as gardening, cleaning and painting were undertaken.

Throughout the year the fire alarm, fire extinguishers, emergency lighting and intruder alarm have been serviced.

During the late summer, a small group of volunteers started work on the south side of the building, installing plastic cladding over the decaying timber fascia boards. The exterior of the wooden window frame to the sanctuary was repaired as far as possible and we were able to prime and undercoat this before the weather deteriorated, this will need to be revisited as soon as the weather permits. The panel above the vestry entrance was also repaired and painted, although redecoration of the inside remains to be dealt with. Other jobs included cleaning and painting the poles supporting the overhang of the Community room roof and all the fences around the Community room garden and the green by the entrance to the car park. At the end of the year, we had the flat roof of both vestries professionally repaired.

Unfortunately, both the boiler heating the kitchen, community room and toilet area, and the sliding partition in the Community room have failed and will not be repaired until 2023.

4.2.5 **Finance**

This is covered within section 5 of this report.

4.2.6 Media & Communications

Much about the Media and Communications ministry's work can seem very ordinary, mundanely technical and simply like that of any minor business. In practical terms, it is that but without the large sums of money today's businesses typically make available for computers and networking. It is, though, a vital part of the resourcing work at GBC. There is a lot of other work that simply would not happen if this work ground to a halt. We thank God for the finance that has been available to maintain this area of the work.

In last years submission, we reported that digital online access (currently using ZOOM) is a regular part of the task at many meetings. Beyond the initial teething issues (which are likely with any new system), the hardware and software for digital online seems to be working well now, with only occasional issues – also to be expected. With this advancement of technology, the role for video projection operators for our main meetings has become more complex than it used to be. For some of our volunteers for this role, it was becoming more complex than they could handle and they stepped back from serving the main meetings. They do, however, still handle some of the smaller meetings, especially where they are not faced with the extra task of ZOOM management. Our main team of three regulars do a sterling job and, for the majority of the time, manage to continue in a way that we don't even notice them. The mark of expert operations! We rely on them for a great deal at the majority of our meetings and we do thank God for all members of the team.

Digital signage is in common use in several locations across our site and we are looking to continued development for its use. During the latter part of 2022, a second display was added in the Community room and both displays are co-connected for digital signage. The displays in the vestibule and in the Back Hall are already co-connected and there is a plan to network all the displays so that they can run a common 'signage show' from a single digital signage media unit to cover the whole premises.

One relatively urgent need we have developed is a requirement for remote access, in particular for the pastor and for technical support. Options are currently being explored and there might be a need for particular investment to achieve this.

Our prayer, looking ahead, is that this work would continue to operate efficiently, effectively, and near-invisibly for the sake of all the other ministries.

4.2.7 Pastoral Care

Pastoral care is at the core of life of GBC, as we seek to both care for and build up those who are in our church family. Whilst caring for the housebound, the needy and the sick, an obvious part of pastoral care, we seek also to build up the spiritual life and social skills of the church family. The wellbeing of all is our on-going commitment.

In order to ensure effective pastoral care, the daily concerns of the church family are overseen by the Pastor and Elder working with a small 'pastoral oversight team'. This group meets regularly to share needs and concerns, reviewing all church members, regular attendees and newcomers, to ensure that nobody 'falls through the net'. They also visit the sick and those in residential homes and administer Holy Communion where appropriate.

We believe that regular worshippers are best cared for and supported if they are members of our Life Groups. These are formed of, on average, six to ten people, meeting weekly for Bible study, spiritual nurture and practical support and to engage in local outreach into their communities. At the end of 2022 there were around 53 people in five such groups meeting in locations across the area. A high commitment to Life Groups has been maintained with some 80% of active and able members attending these groups. Now Covid restrictions have been lifted these have been held in person again. The first line of pastoral care is by Life Group leaders for the people in their group. Where appropriate and without breaching confidentiality, the leaders share information with and seek advice from the pastoral oversight team.

Sunday Morning services are still available on zoom for members of the fellowship who are unable to attend in person. These people are contacted regularly by the pastoral care team and members of the fellowship.

Where necessary, limited financial support is also available to church members and the wider church family through distribution of its 'Communion Fund'; money made available through an offering taken up at Sunday communion services.

During the year, we hold fellowship meals, a travelling meal, men's meals, lady's evenings, arranged barbecues, picnics and walks and social evenings with entertainment – all designed to encourage fellowship and enable newcomers to become integrated at a social level. These have been reintroduced this year, since the Covid restrictions have been lifted.

A Prayer Needs section in our weekly printed Prayer Diary keeps people informed of others' pastoral needs so that they can be prayed for throughout the fellowship. A Pastoral Care review is a permanent item on the agendas of our monthly Leaders' meetings and quarterly Church Members' Meetings.

4.2.8 Social Action

The Christian faith is about a Christ-led Community. At Gateway Baptist Church, we seek to honour our name and live as Gateway people who carry Kingdom values through the gateway of our church community to the wider community around us as we serve our neighbourhood. Sometimes we are called to speak into the wider issues of our society and nation as we discern God's voice and will to act.

Prayer

Prayer is our working of priestly intercession as we bring the needs of the local community and wider society to God in prayer. But prayer is at is richest when prayer and action combine, so in 2022 we continued to seek ways to serve our community.

***CAP Money** [Christians Against Poverty] https://capuk.org/*

"Our service literally saves lives. It keeps families together, relieves stress, restores health, keeps families in their homes, provides friendship and can connect people to church and to the God that loves them"

We have continued to support and work with CAP during 2022, and offered 2 face-to-face courses, one in June and the other in November. Unfortunately, the take up was rather disappointing, with only 3 delegates completing the November course, however these people found the course very helpful and informative. As with previous courses, the CAP Money coaches are available at any time after the completion of the course if people require further assistance.

The CAP Money Course is free for anyone who has a desire to manage their finances more effectively and are generally run over three consecutive weeks, although this can be tailored to suit individuals' needs. There are also additional modules which relate to specific life stages, such as becoming a couple, having a family or retirement. We can also offer CAP Money courses aimed at Kids, Young people, and Students.

During 2023 it is planned to run further courses for church members/regular attendees as well as members of the wider community.

CAP Sunday service: We joined with hundred of churches across the country hosting a CAP Sunday on the 16th of October. A CAP speaker was invited/took the service. It was aimed mainly at the church family, so they could find out more about CAP, and the impact the money courses can have on people's finances and lives. It was well received by the church family.

The HAVEN - Pregnancy advisory service and Schools work
The HAVEN is an independent local charity with Christian volunteers from across churches in mid Sussex - with Gateway members also heavily involved. This includes two of the Trustees, the Treasurer, one of the trained counselling Advisors, several schools' workers and many of the church family faithfully supporting the work financially with monthly giving as well as with prayer support.

We have grown in 2022 to five trained Advisors, which enables us to grow the number of clients we can support going forward.

We have continued our trend of steady growth across all areas in 2022, with a record number of Counselling hours delivered by our Advisors - over 200 hours supporting over 40 individuals once again with crisis pregnancy support, post abortion counselling or miscarriage support.

This has been provided free of charge to anyone who has needed it, thanks to the financial support we receive from donors, including from Gateway - for which we are hugely grateful.

We were also able to continue our schools work - growing the numbers of children we have been able to engage as we continue to recover from the COVID hiatus, engaging over 500 students in the year from Warden Park, Oathall and Burgess Hill Girls School.

We are grateful for God's provision through these challenging times and remain excited about His plans for the work in 2023 and beyond.

Christmas Hampers Project – local organisations and churches working together to provide and distribute Christmas hampers to people in need
We were once again able to provide a more active support of this initiative this year. We hosted a collection point for food donations in the church foyer which was quite well used. Individuals from Gateway were also involved in the planning, packing and delivering of the hampers. It was great to be able to practically support the community through a much needed & appreciated project (over 260 hampers were packed/distributed)

Befriended – Local churches bringing people together
This local Christian charity aim is to reduce loneliness and help people feel more connected. We have continued to host monthly Sunday afternoon tea gatherings in our premises. These have been well attended & very popular. A number of church members are involved in this aspect of the Befriended ministry.

There are also a number of church run activities that can potentially fall under more than one ministry stream. One of the main ones is our work with children/families that live in our community for example Little Fish (parent & toddlers' group) and Fish and Bricks Pre-school (a separate charity). These are both covered under the Children's work section of this report.

During 2022, we started again offering our premises to external groups to hire parts of the building. The U3A Table Tennis Group is now regularly hiring part of the premises. In addition, several one-off hires, children's birthday parties, group meetups etc. have taken place.

4.2.9 World Mission

In 2022 the church gave 11% of its general income to support mission work both overseas and in the UK (note this includes the Social Action amount).

Our Aims

GBC's aim within the area of World Mission is to:

- Educate and inform the Church family so that they may have a heart for World Mission through:
    - Supporting Missioners in the field
    - Supporting Missionary Societies
    - To go as an individual or as part of a church group to serve short term
- Administer the budget carefully and prayerfully to support the work of World Mission
- To uphold all those on the mission field in prayer

Gateway supported the following organisations in 2022 on a regular basis:

The Baptist Union Home Mission
BMS World Mission
Nicky Brand - serving with SIM International in Jos, Nigeria

We have a policy in place where every mission organisation has a support group, or a single supporter in our church, who undertakes to maintain regular contact with it. Part of their role is to keep the church family up to date with information, by posting it on the notice board in the Church entrance area, in the Barn House prayer room and on GBC's website.

4.2.10 Worship

Worship is central to the activities at Gateway, whether it is formal, informal, sung worship, readings or a variety of contributions from the church family. The church meets every Sunday morning and twice a month on a Sunday evening and worship is an integral part of those meetings. This year we have been increasing our all-age worship services and have seen an increasing engagement in the worship from across the age ranges. Worship is also an important part of our monthly Prayer meetings. The worship ministry team consists of Worship Leaders, musicians and singers, PA and VP operators. This team meets twice a month to practice and pray.

4.2.11 **Youth Work**

We have continued to be able to meet in person on Sunday mornings during the whole of 2022 which has been really good for the young people and their leaders. The format has been a mixture of teaching and activities which have included Table Tennis and Pool. During the year we have had a number of additions to the group so that we now have 9 young people who regularly attend plus others who join us on an occasional basis

This year we have given the young people who have attended on a regular basis a Good News Bible each and plan to give new members who come up from Trekkers a bible after a few weeks. We have also recently given them reading notes to encourage them to read their Bibles regularly.

There have been some changes in the leadership of Seekers during the last year. We are thankful to all those who have been involved with leading the young people in 2022. We have been encouraged with the increase in the size of the group and look forward, seeking God's help and guidance as we plan, including arranging some additional activities, for Seekers during 2023.

5. Financial Activity

5.1 General Finance

At the end of 2022 the church operated with a surplus of £25,450 income in the year. Income for the year to 31 December 2022 was 12% over budget, while the Expenditure for the same period was 89% of the budget.

5.2 Building Extension Programme

In addition to the day-to-day income and expenditure the members continued to contribute towards future phases of the building extension programme. In the year to 31 December 2022 a total of £1,655 was given and £1,026 was spent giving a net increase of £629 to the building fund.

5.3 Levels of Borrowing

GBC did not pursue any borrowing in 2022.

5.4 Financial Statements

The financial statements forming part of this report conform to the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2017 and comprise:

- A "Statement of Financial Activities" which summarises the income and expenditure of the Church for the year and its division between various funds;
- A "Balance Sheet" which shows the assets and liabilities of the Church at 31 December 2022;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

5.4 **Financial Statements**

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- A "Balance Sheet" which shows the assets and liabilities of the Church at 31 December 2022;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

6. Funds

The church maintains a number of "Funds" to manage its accounts. A Fund represents money set on one side for a specified purpose and the Charities Act 2011 and FRS 102 Section 1A require these to be shown as "unrestricted", "designated", "restricted" or "endowment". These are shown in the financial statements and comprise:

- **The General Fund**. This is an unrestricted fund to meet the general expenses of running the church.

- **The Kingdom Fund.** This is a designated fund used to support the Church's commitment to Missionary Work overseas and in the UK. It is also used to support ministerial training for selected church candidates and for general social and disaster relief at home and abroad. Allocations are determined through the church budget and by the World Mission Group in consultation with the Treasurer.

- **The Communion Fund.** This is a restricted fund. It provides gifts of money to church members, and others closely associated with the church, in times of need or hardship. It is administered confidentially by the Elders in consultation with the Treasurer.

- **New Building fund.** This is a restricted fund. It is used to finance the church refurbishment and extension projects. This fund was established in February 2001.

- **The Property Fund.** This is a restricted fund created to hold the capital value of the church owned houses.

7. Reserves Policy

The Church currently accepts the view taken by successive Treasurers that a cash flow balance in the general fund of 2 to 3 months expenditure provides an adequate reserve. Currently this amounts to about £30,000. Sums significantly over that level will be used prudently to reduce the church's borrowing requirement, where debt exists, to contribute to future phases of the building extension programme where agreed by the church members or for specific projects.

8. Responsibilities

8.1 The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Acceptable Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its income and expenditure for that period. In preparing those financial statements, these trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

8.2 The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was agreed by the Trustees on 07/04/23 and signed on their behalf.

S Benefer
Sharon Benefer

Treasurer
On behalf of Gateway Baptist Church.

REPORT OF THE INDEPENDENT EXAMINER TO THE

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

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") and the Church Accounting Regulations 2017.

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 applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the ICAEW.

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:

- 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 reached.

.....30/3/23

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

Kim Lo BSc. FCA.

PRB Accountants LLP
Chartered Accountants

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2022 £**	Total 2021 £
Income and endowments from						
Donations and legacies	2	88,630	900	2,983	**92,513**	106,734
Incoming resources from operating activities	3	6,530	-	1,814	**8,344**	6,699
Investments	4	220	-	1,030	**1,250**	3,638
Other	10	2,451	-	-	**2,451**	2,439
Total		97,831	900	5,827	**104,558**	119,510
Expenditure on						
Grants	5	-	10,854	3,925	**14,779**	16,063
Activities directly relating to the work of the church	6	80,478	-	1,026	**81,504**	95,568
Other	7	2,520	-	-	**2,520**	2,520
Total	8	82,998	10,854	4,951	**98,803**	114,151
Net income (expenditure)		14,833	(9,954)	876	**5,755**	5,359
Transfers between funds	9	(9,954)	9,954	-	-	-
		4,879	-	876	**5,755**	5,359
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit pension	11	20,571	-	-	**20,571**	52
Net movement in funds		25,450	-	876	**26,326**	5,411
Reconciliation of funds						
Total funds brought forward		81,857	1	1,154,357	**1,236,215**	1,230,804
Total funds carried forward		107,307	1	1,155,233	**1,262,541**	1,236,215

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		674,129		675,075
Current assets					
Debtors	13	3,785		4,523	
Cash at bank and in hand	14	590,278		584,603	
		594,063		589,126	
Liabilities					
Creditors: Amounts falling due within one year	15	5,651		4,886	
Net current assets excluding pension liablity			588,412		584,240
			1,262,541		1,259,315
Defined benefit pension scheme liability	11		-		23,100
Total assets	18		1,262,541		1,236,215
Funds					
Restricted	16		1,155,233		1,154,357
Designated	17		1		1
Unrestricted			107,307		81,857
			1,262,541		1,236,215

Approved by the Trustees on 07/04/23 and signed on its behalf:

S Benefer

Sharon Benefer - Treasurer

The notes on pages 17 to 29 form part of these accounts

1.1 General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the re-valuation of certain assets as described below.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Incoming Resources

Donations and grants

Income from donations and grants, including capital grants, is included in the SOFA when these are receivable, except as follows:

i) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, for particular purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Accounting policies (continued)

Charitable Expenditure

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be attributed to particular headings they have been allocated activities on a basis consistent with use of the resource.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

Up to 31 December 1999 the church operated without capitalising purchases of furniture and equipment. From 1 January 2000 new furniture and equipment is capitalised. Depreciation is provided on the furniture and equipment at the rate of 20% per annum and computer equipment at a rate of 33.33% per annum on the straight line basis.

Prior to 2000 the church did not include the value of any property in its accounts. From the beginning of the year 2000 the more modern church properties, (excluding the church and historical ancillary buildings on the Station Road site which are considered a different class of tangible fixed asset), have been included as described in note 12. The design and construction of the new extensions to the church buildings have been capitalised.

No depreciation is provided on freehold buildings or land. The Trustees consider that the estimated useful life of the buildings is 50 years and the residual value will be sufficiently high to render a charge in the accounts for depreciation to be immaterial. However buildings are tested for impairment. There is no indication of major impairment of the buildings.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Value Added Tax

As a rule VAT is not recoverable by the church and as such is included in the relevant costs in the Statement of Financial Activities. Specific elements of the building expansion programme have, in previous years, been exempt from VAT: no such instances occurred in 2022 or 2021.

Taxation

No taxation is payable on the income of the church as it is treated as an exempt charity under the Baptist Union Corporation.

Pensions

The church operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the church has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

Prior to 2012 pension provision was made through multi-employer defined benefit pension plans. Where it is not possible for the charity to obtain sufficient information to enable it to account for a plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

Accounting policies (continued)

Where the plan is in deficit and where the church has agreed, with the plan, to participate in a deficit funding arrangement, the church recognises a liability for this obligation. The amount recognised is the net present value of the contributions payable under the agreement that relate to the deficit. The unwinding of the discount is recognised as a finance cost and any other change in the measurement of this liability is expensed to the Statement of Financial Activities

2 Donations and legacies

	Unrestricted	Designated	Restricted	**2022**	2021
	£	£	£	£	£
Offerings	75,327	720	2,639	**78,686**	89,564
Tax refunds	13,303	180	344	**13,827**	17,170
	88,630	900	2,983	**92,513**	106,734

These amounts are the gifts and donations to the Church received through collections at services and by gifts or automated bank transfers from donors. Allocation is to the General Fund unless specified via the envelope scheme or by agreement with the Treasurer that the money should be put into one of the other funds. These amounts include donations from external organisations towards the building extension programme.

3 Income resources from operating activities

	Unrestricted	Designated	Restricted	**2022**	2021
	£	£	£	£	£
Use of premises	6,530	-	-	**6,530**	4,620
Special events and fundraising	-	-	1,814	**1,814**	2,079
	6,530	-	1,814	**8,344**	6,699

4 Investments

	Unrestricted	Designated	Restricted	**2022**	2021
	£	£	£	£	£
Bank interest	220	-	1,030	**1,250**	58
Rent received	-	-	-	-	3,580
	220	-	1,030	**1,250**	3,638

5 Grants

	Unrestricted £	Designated £	Restricted £	**2022 £**	2021 £
Overseas missionary work	-	6,285	1,814	**8,099**	10,165
UK missions and evangelical workers	-	2,594	-	**2,594**	3,100
UK social welfare and relief	-	1,975	1,379	**3,354**	2,748
Communion Fund gifts	-	-	732	**732**	50
	-	10,854	3,925	**14,779**	16,063

These amounts divide into 2 categories.

i) The Church's support for the Baptist Home Mission Fund and the training of selected church candidates for the ministry; the support of UK and Overseas Evangelical Missionary work and Christian based social work. These costs are allocated out of the Kingdom Fund.

ii) The relief of hardship within the church fellowship. These costs are allocated out of the Communion Fund on a strictly confidential basis.

The following grants were in excess of £1,000.

	£
SIM International (N Brand)	5,400
Home Mission	2,594
Kings Kids	1,814
The Haven	1,800
St Peter and St James hospice	1,379

6 **Activities directly relating to the work of the church**

	Unrestricted £	Designated £	Restricted £	2022 £	2021 £
Administration	10,982	-	-	**10,982**	12,694
Children's work	61	-	-	**61**	66
Evangelism	160	-	-	**160**	200
Fabric	28,185	-	-	**28,185**	38,252
Finance	6,579	-	1,026	**7,605**	10,012
Media and communications	2,424	-	-	**2,424**	1,690
Pastoral care	31,964	-	-	**31,964**	32,579
Social action	-	-	-	**-**	-
Youth Work	111	-	-	**111**	-
Worship	12	-	-	**12**	75
	80,478	-	1,026	**81,504**	95,568

The ministry streams identified above are led by deacons with defined roles and elected by the church.

Administration
These amounts include all running costs of the Church office (allocated out of the General Fund).

Children's work
These amounts include all childrens work activities (allocated out of the General Fund).

Evangelism
These amounts include all outreach and evangelical activities (allocated out of the General Fund).

Fabric
These amounts include all maintenance, upkeep and insurance of church properties and the building extension programme (allocated out of the General Fund and Building Funds respectively).

Finance
These amounts include support salaries, loan repayments and the building extension programme finance (allocated out of the General Fund and Building Funds respectively).

Media and communications
These amounts include all hard and electronic forms of communication, net of capital purchases (allocated out of the General Fund).

Pastoral care
This amount is in addition to Communion Fund gifts included at note 5 (allocated out of the Communion Fund) and includes ministerial salaries and pension (allocated out of the General Fund).

Social Action
These amounts relate to GBC's activities in the communities around the venues where our congregations meet for worship (allocated out of the General and Kingdom Funds).

6 Costs of activities (continued)

Youth work
This includes all Youth Work activities undertaken by Gateway Baptist Church (allocated out of the General Fund).

Worship
This amount is for music and associated resources used in church services (allocated out of the General Fund).

7 Other

	Unrestricted £	Designated £	Restricted £	**2022 £**	2021 £
Fee of the independent examiner	1,440	-	-	**1,440**	1,440
Accountancy fees	1,080	-	-	**1,080**	1,080
	2,520	-	-	**2,520**	2,520

8 Total resources expended

	Staff costs £	Depreciation £	Other costs £	**2022 £**	2021 £
Administration	5,219	-	5,763	**10,982**	12,694
Children's work	-	-	61	**61**	66
Evangelism	-	-	160	**160**	200
Fabric	-	107	28,078	**28,185**	38,252
Finance	5,624	328	1,653	**7,605**	10,012
Media and communications	-	511	1,913	**2,424**	1,690
Pastoral care	31,964	-	-	**31,964**	32,579
Youth work	-	-	111	**111**	-
Worship	-	-	12	**12**	75
Grants payable	-	-	14,779	**14,779**	16,063
Governance costs	-	-	2,520	**2,520**	2,520
	42,807	946	55,050	**98,803**	114,151

9 Gross transfers between funds

The Church policy on transfers is to allow the treasurer to transfer sufficient resources from the General to the Kingdom Fund to end the year with approximately a zero balance in the Kingdom Fund. Other transfers are only made following agreement at a church meeting.

Transfers made within 2022 accounts	£
General to Kingdom Fund	9,954

10 Staff costs and trustees expenses

	2022 £	2021 £
Salaries	**37,343**	38,917
Social security costs	**2,451**	2,439
Pension costs	**3,013**	3,562
Mileage	**-**	48
	42,807	44,966
Employers allowance	**(2,451)**	(2,439)
	40,356	42,527
The average number of employees during the year was	**3**	3

No employees received emoluments in excess of £60,000 during the year or the previous year.
Staff costs are reported against the appropriate ministry stream, refer to note 8 above.
Other staff costs are for travel expenses (mileage).
3 Trustees received reimbursed expenses of £1,902 (2021 £11,492) in total.

The Minister acts as one of the church's trustees in accordance with the Trust deed and received remuneration and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

11 Pensions

The Church is a participating employer the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

Pensions (continued)

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme's assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Minister is eligible to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows:

Type of assumption	**% pa**
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the "CMI 2019" projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due as at 31 December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

Pensions (continued)

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2022 £	2021 £
Balance sheet liability at year start	**23,100**	27,800
Minus deficiency contributions paid	**(2,961)**	(4,995)
Interest cost (recognised in SOFA)	**432**	347
Remaining change to balance sheet liability * (recognised in SOFA)	**(20,571)**	(52)
Balance sheet liability at year end	**-**	23,100

* Comprises any change in agreed deficit recovery plan change in assumptions between year ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	2022	2021	2020
Discount rate	5.70%	2.00%	1.40%
Future increases to Minimum Pensionable Income	0.00%	4.10%	3.20%

12 Tangible fixed assets

	Freehold property			
	Church premises	*Manse*	Furniture & equipment	Total
	£	£	£	£
Cost or valuation				
At 1 January 2022	**378,035**	**295,000**	**188,337**	**861,372**
At 31 December 2022	**378,035**	**295,000**	**188,337**	**861,372**
Depreciation				
At 1 January 2022	**-**	**-**	**186,297**	**186,297**
Charge for the year	**-**	**-**	**946**	**946**
At 31 December 2022	**-**	**-**	**187,243**	**187,243**
Net book values				
At 31 December 2022	**378,035**	**295,000**	**1,094**	**674,129**
At 31 December 2021	378,035	295,000	2,040	675,075

The freehold property above, The Manse at 29 Pinehurst, is shown at an estimated gross market value at December 2003. For the purpose of the accounts this is now the deemed cost. The church premises comprise Phase 1 of the building extension programme (new kitchen and toilets) and Phase 2 of the building extension programme (Community Room). Excluded are the existing buildings at Station Road i.e. Barn House and the Main church building and site which were donated and are considered a different class of tangible fixed asset. These existing church buildings at Station Road have a combined insurance value of £1,720,626.

The premises and land at Station Road were professionally valued in September 2007 (Clifford Dann). This estimated a market value, including development potential, of £1,450,000. The Baptist Union Corporation is the legal Trustee for all of these properties.

The furniture and equipment values shown above comprise the insurance values of the contents of the properties at 1 January 2000 (deemed to be cost value for the purposes of the accounts) with subsequent additions at actual cost.

13 Debtors

	2022	2021
	£	£
Income tax recoverable	**2,474**	2,536
Debtors for goods and services	**25**	175
Prepayments and accrued interest	**1,286**	1,812
	3,785	4,523

14 Bank and cash balances

	2022 £	2021 £
National Westminster Bank - Business Reserve Account	**474,325**	473,295
HSBC Bank	**115,953**	111,308
	590,278	584,603

15 Creditors: Amounts falling due within one year

	2022 £	2021 £
Creditors for goods and services	**1,752**	1,418
Accruals	**2,520**	2,520
Other creditors	**1,379**	948
	5,651	4,886

16 Restricted Funds

	1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	31 December 2022 £
Property Fund	295,000	-	-	-	**295,000**
Communion Fund	5,713	979	(732)	-	**5,960**
New Building Fund	853,644	1,655	(1,026)	-	**854,273**
Offerings	-	1,160	(1,160)	-	-
Special events and fundraising	-	1,814	(1,814)	-	-
Tax refunds	-	219	(219)	-	-
	1,154,357	5,827	(4,951)	-	**1,155,233**

17 Designated Funds

	1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	31 December 2022 £
Kingdom Fund	1	900	(10,854)	9,954	**1**

18 Analysis of net assets

	Fixed assets £	Current assets £	Current liabilities £	Total 2022 £	Total 2021 £
Restricted Funds	673,035	483,577	(1,379)	**1,155,233**	1,154,357
Designated Funds	-	1	-	**1**	1
Unrestricted Funds	1,094	110,485	(4,272)	**107,307**	81,857
	674,129	594,063	(5,651)	**1,262,541**	1,236,215

19 GBC Proposed Rebuild

Following a period of intense activity to clarify the church's requirements and to develop an outline plan for the development of the site to include residential units and a new church building, in July, 2022, the developer gave notice that they would not be able to take the project forward. The reason given was that they had been unable to reach an agreement other parties involved in the proposed scheme. This, and the increase in costs, meant that they did not consider that they could produce a viable project with the church site alone.

The church continues to explore and review options for the future of the building, and the site, which will ensure God's work in the locality will be sustained.

22 Organisation Accounts

	1 January 2022 £	Income £	Expenses £	Net surplus (deficit) £	Transfers (to) from GBC £	31 December 2022 £
Fish & Bricks (note 2)	82,769	82,126	(95,341)	(13,215)	-	69,554
Little Fish Toddler Group	808	557	(539)	18	-	826
	83,577	82,683	(95,880)	(13,197)	-	70,380

Notes

1. The above amounts are excluded from the SOFA and the Balance Sheet.

2. Fish and Bricks is the pre-school attached to the Church. It has a year end of 31 March and the figures included above are for the year to 31 March 2022

GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1129204

Accounts

Your gates will always stand open; they will never be shut day or night *Isaiah 60.11*

GATEWAY
BAPTIST CHURCH

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Administrative Office
Barn House, Station Road, Burgess Hill
West Sussex, RH15 9EQ, England
Telephone: 01444 233050

GATEWAY BAPTIST CHURCH
Station Road Congregation

Email: churchoffice@gatewaybaptist.org.uk
Website: www.gbclive.net
Charity No. 1129204

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Pastor: Revd. Steve Hobbis

Church Office:
Gateway Baptist Church
Barn House
Station Road
Burgess Hill
West Sussex
RH15 9EQ

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Web: www.gbclive.net

Prepared by	Deacons & Elder, GBC PRB Accountants LLP
Examined by	PRB Accountants LLP

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GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Legal and Administrative information

1.1 **Status**

Gateway Baptist Church (GBC) previously called Burgess Hill Baptist Church was founded in 1873. The church registered as a charity in its own right in 2009 under the terms of the Charities Act 2011, Registered Charity Number 1129204. It is governed in accordance with its Foundation Deed and its own written Constitution, which determine the appointment of Minister, Elders and Deacons. The Minister is appointed by the Church Meeting and has a contract of appointment. Elders are appointed to serve for 4 years and Deacons are elected to serve for 3 years; all confirmed by the Church Meeting in accordance with the Constitution.

1.2 **Management Committee (Diaconate)**

The church's leadership team consists of the Minister, Elder(s) and Deacons, with all 3 parties also being the Charity Trustees within the meaning of the Charities Act and the BU guidelines. Elders are appointed to share leadership for spiritual matters whereas Elders and Deacons have fiscal responsibility. Those serving during the year ended 31 December 2021 were:

Minister	Revd. Steve Hobbis
Elders	Mr D. Salisbury
Deacons	Mr S. Golding (until end Nov 2021) Mrs S. Benefer (Treasurer) Mrs L. Mayne (Secretary) Mrs P. Draper Mrs A. Groves

1.3 **Address**

Church	Station Road, Burgess Hill, West Sussex, RH15 9EQ.
Church Office	Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.4 **Custodian Trustees**

The Baptist Union Corporation Limited, Baptist House, PO Box 44, 129 Broadway, Didcot, Oxfordshire, OX11 8RT. Registered Charity No. 249635

1.5 **Independent Examiner**

Kim Lo BSc. FCA of PRB Accountants LLP, Kingfisher House, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

1.6 **Bankers**

Our current account and a connected savings account are with HSBC. One other savings account (building fund) is with NatWest.

HSBC Bank Plc, 50 Church Road, Burgess Hill, West Sussex RH15 9AE.
National Westminster Bank plc, 1 Muster Green, Haywards Heath, West Sussex, RH16 4AP.

1.7 **Solicitors**

Where required the Church appoints the Solicitors retained by the Baptist Union Corporation Ltd. to act on its behalf.

2. Management Report for the year ended 31 December 2021

The financial statements have been prepared in accordance with the Charities Act 2011 to the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102) and the Baptist Union of Great Britain Guidelines F03 (10/2020).

3. General

3.1 Throughout the 148 years of its history Gateway Baptist Church (GBC) has maintained a witness in the town to the saving grace of the Lord Jesus Christ. All major decisions and appointments are made by the Church Meeting on the duly considered recommendation of the Leadership. Church meetings are held four times a year and additional church meetings can be called in accordance with the church constitution.

3.2 At the end of the year 2021 the church had a membership of 68 (previous year 66). All our Sunday morning services were via Zoom up to Easter. After a successful trial hybrid Easter service (where some people are physically at the church and others joined via Zoom) we have continued to run hybrid services for the rest of this year. The typical attendance has been around 50 at the Sunday morning hybrid services. During the year four people transferred their previous church membership to us, and two passed away. In 2021 the church, had one full-time minister and also employed three part-time administrators, one to work in the church office and one to assist with the church treasury and accounting needs. The third was employed in the middle of November to give an overlap with the current financial admin who was retiring at the end of the year.

3.3 The Church is a member of the Baptist Union of Great Britain (1) and has been so continuously since 1921. GBC is also a member of the Evangelical Alliance.

3.4 The Baptist Union Corporation Ltd. is the Custodian Trustee of all properties beneficially owned by Gateway Baptist Church. The Baptist Union Corporation Ltd. is a registered charity (2).

4. The Church's Mission, Activities and Future Strategy

4.1 Gateway Baptist Church (GBC) entered 2021, as with the rest of the country, in a state of working from home and not meeting together in person. Sunday services and children's activities were conducted over Zoom. Revd. Stephen Hobbis arrived at the beginning of the year and began to get to know the membership of the church, first of all by Zoom or phone and then as the year progressed in person. Although he has preached at the majority of services, others from within and beyond the membership have continued to play a significant role. Almost all of the leadership team have remained in post, with the hope of being able to see their respective areas flourish after a period of restrictions. A significant number of members continue to be involved in leading worship.

From just before Easter, the church has been able to meet in the building for Sunday services, and progressively in line with government regulations and Baptist Union advice, has been able to progressively return to a more complete programme of activities. Most of the major activities within church life now conducted as hybrid church: both in person and concurrent online links to maximise the number of people who can be involved. Caution has been observed in using the building for non-church activities. The pre-school housed in the building, however, has functioned fully as regulations permitted.

1 *For the purposes of the Charities Acts Churches in Membership with the Baptist Union are NOT branches but separate entities.*

2 *Registered Charity No. 249635*

Prayer is a significant aspect of church life, taking many forms and addressing many subjects relating to the church and the world in general. A particular focus for intensive prayer has been the NHS including local hospitals and wider issues related to the pandemic. GBC has continued to pray for and with other local churches, and linked together in praying for the NHS especially in the spring. Relations with other local churches are good.

The Church's mission is to preach and teach the whole truth given in God's Word - the Holy Bible - and to make disciples for Jesus Christ bringing them to full maturity in the Christian Faith. The Church actively supports evangelical missions and missionary work both in the UK and in other parts of the world. GBC also supports, where appropriate, members of the church who have a calling to train for various Christian Ministries. Currently we support three church members, one serving in Nigeria and two in Singapore who are involved in Church and humanitarian work. Our missionary serving in Nigeria has spent several months in the UK on Home Assignment and this has enabled significant mutual encouragement.

The church accepts its responsibility to speak clearly, giving a Christian view on all issues and, where possible, to support suitable community activities in its area of work and witness. Current information on the Church is available on its website (www.gbclive.net). GBC continues, through personal links, gifts and prayer to support local activities for the good of local people including the Foodbank.

At the heart of the community life of the church are small groups that mostly meet in people's houses. These have been renamed from Reach Out Groups to Life Groups. The aim to reach out has not been taken away, but the Life Group name more fully reflects the multi-facetted purpose of the groups for the whole of life. It also relates to the words of Jesus: "I have come that they may have life, and have it to the full." These midweek groups have now also become part of an annual 3-term programme incorporating whole church teaching, unique activities to each group, and an opportunity for a variety of courses. In autumn 2021, the vast majority of GBC took the widely used Freedom in Christ course.

The Life Groups continue to form a main part of the pastoral care strategy of the church, assisted by the pastoral care deacon and team, Pastor and eldership and encouraging the one-another nature of a church where members understand and express mutual responsibility.

The Church and other buildings on the Station Road site, or any future site, will be used as a central worship and resource centre for the whole church whilst the full range of church activities is much more diverse than any single location. We have continued to investigate how we might deal with the declining state of the church premises. We have been exploring, but at the moment the way forward, especially with the huge uncertainties in terms of costs and availability in the building sector, is unclear.

GBC has the following ministry streams - Administration, Children's Work, Evangelism, Fabric, Finance, Media & Communications, Pastoral Care, Social Action, Worship, World Mission and Youth Work. A number of vacancies, however, exist on the leadership, thereby limiting our ability to execute all that we would like to undertake.

A Deacon is elected by the church members to lead each ministry stream, and these Deacons, together with the Elders, form the Leadership Team. When a vacancy occurs, the whole leadership team takes joint responsibility for ensuring that ministry continues to function. The sections following give a summary of the significant activities across these ministry streams in the year to 31 December 2021.

4.2.1 **Administration**

Day to day administration is performed by the church office which is open 3 mornings a week and handles the distribution of information across a wide range of the church's activities. The weekly prayer diary is used as the primary source of informing people of forthcoming events, this has mainly been via email, or posted copy this year due to the pandemic. In addition, our church administrator has spent some time physically working in the office, with other occasions (during lockdown) working from home. In the absence of a Deacon for Administration a member of the Deaconate, Mrs Linda Mayne, undertook the role of Church Secretary.

4.2.2 **Children's Work**

Sundays

Since June 2021 our children have been able to return to the church building for their classes, following all the various Covid 19 Lockdowns. Prior to that they met via Zoom.

They now join with their parents and the rest of the congregation in the sanctuary for approximately 30 minutes on Sunday mornings after which the children leave for their own classes called *Trekkers*. These sessions start with around 15 minutes of worship, with lively songs and games. The children are aged between 3 and 10, are currently taught as one group. Under 3s are cared for by a dedicated Crèche team, giving parents the opportunity to concentrate on the service without distraction. Where necessary, these young children are introduced gradually to *Trekkers*, supported by their helpers.

The monthly *Creative Worship* services have not resumed since the Lockdowns.

We have held a couple of *'All Age Services'*, when children and adults alike stay together for the whole service, which tends to be more interactive than our usual Sunday mornings.

Other events

Unfortunately, we have not managed to hold any *Activate!* sessions this year, nor the Easter Egg Hunt or Bright Light's Party.

On 19th December, we held an *All Age Nativity Service* and invited all our contact families. We were able to share the service via Zoom as well, as we had several families who were unable to attend in person due to testing positive for Covid 19.

On 22nd December, we held an afternoon Christingle Service, and again, invited our contact families, and also shared the service via Zoom.

Son Beams / Little Fish

We were able to resume our Parent/Grandparent/Carer and Toddler group called Son Beams in June 2021, with a small cohort of invited families whose child was due to start at our Fish & Bricks pre-school in September 2021. It was very well received.

The smaller numbers allowed us time to re-think the format of the morning and in September we re-launched the group as 'Little Fish Toddler Group'. The number of children is now limited to 25 and the age range is 0 – 3 years (until the end of the term in which the child becomes 3 years old). Parents/Carers must register with the church office each week to book their space in the session, although priority is given for those children who have registered with, or are already attending, Fish & Bricks Pre-School. The children have a wide variety of toys to play with and a craft activity is available each week. Parents/carers bring drinks and snacks for their children to have during snack time, and there is story time and singing, with refreshments served for the adults. It is felt that, as well as providing fun for the children, it is important to offer friendship and support for parents. Our attendees often comment on the welcoming atmosphere.

Fish and Bricks Pre-School

The pre-school is part of Gateway Baptist Church, although it is a separate charity. It continues to be supported by a Management Team of Church members and a Friends' Group comprised of parents. The Manager, who was a member of Gateway Baptist Church, retired in July 2021.
Her replacement, as well as other members of staff, are members of other churches in the town. The group is openly Christian but demonstrates inclusion for children of all backgrounds, beliefs and abilities. This is appreciated by all parents, whatever their faith, and results in Fish & Bricks having a good reputation in the community. The latest Ofsted inspection rated Fish & Bricks as 'Good'.

Gateway Baptist Church operates a 'Safeguarding Children' policy and the church seeks to ensure all its children's workers are DBS checked.

4.2.3 Evangelism

Whilst the vision for the Evangelism Ministry hasn't changed, it has been difficult to reach out this year.

Disappointingly, many of our seasonal events had to be cancelled or scaled back this year due to the regulations for gatherings. We did conduct Christmas services and a new 'Carols in the car park', which was well attended.

Hosting Befriended afternoon teas (see social action) offers a natural opportunity for sharing aspects of the Christian faith.

Some foundations have been laid to encourage personal and collective activity in sharing the good news contained in the Christian faith in the future.

4.2.4 Fabric

The year 2021 has been another year of carrying out only essential work in the church due to budget constraints. There were no workdays, largely due to Covid restrictions.

Throughout the year the fire alarm, fire extinguishers, emergency lighting and intruder alarm have been inspected. UKPN replaced a defective time switch and electricity meter in the Church meter room.

Our gas supplier CNG went into administration in November. We were moved to Pozitive energy by Ofgem but have since moved to Yu energy to obtain a better deal.

The tenants vacated the manse in April. The bedrooms, landing and stairs were recarpeted, and the living room had laminate flooring fitted. The inside was redecorated throughout and the bathroom re fitted. Computer network cabling was installed in the office and other locations.

4.2.5 Finance

This is covered within section 5 of this report.

4.2.6 Media & Communications

As indicated in last year's report we have had to invest in updated hardware to cope with the progression into Digital Church. The PC used for video projection is now also used for ZOOM transmission and other supporting roles. The previous PC was not able to cope with that and has therefore been replaced. We have installed a fixed-location webcam and various other hardware items.

We have a new website up and running which is much more up to date in style and function.

4.2.7 Pastoral Care

Pastoral care is at the core of life of GBC, as we seek to both care for and build up those who are in our church family. Whilst caring for the housebound, the needy and the sick, an obvious part of pastoral care, we seek also to build up the spiritual life and social skills of the church family. The wellbeing of all is our on-going commitment.

In order to ensure effective pastoral care, the daily concerns of the church family are overseen by the Elder working with a small 'pastoral oversight team'. This group meets regularly to share needs and concerns, reviewing all church members, regular attendees and newcomers, to ensure that nobody 'falls through the net'. They also visit the sick and those in residential homes and administer Holy Communion where appropriate.

We believe that regular worshippers are best cared for and supported if they are members of our Life Groups (previously known as Reach Out Groups). These are formed of, on average, six to ten people, meeting weekly for Bible study, spiritual nurture and practical support and to engage in local outreach into their communities. At the end of 2021 there were around 60 people in six such groups meeting in locations across the area. A high commitment to Life Groups has been maintained with some 80% of active and able members attending these groups. Due to Covid restrictions these have been mostly over Zoom in 2021. The first line of pastoral care is by Life Group leaders for the people in their group. Where appropriate and without breaching confidentiality, the leaders share information with and seek advice from the pastoral oversight team.

Those of the Fellowship who have been unable to access Worship services and Reach Out Groups by social media have been contacted regularly by the Pastoral care team and members of the fellowship.

Where necessary, limited financial support is also available to church members and the wider church family through distribution of its 'Communion Fund'; money made available through an offering taken up at Sunday communion services.

In normal times during the year, we hold fellowship meals, arrange barbecues, picnics and walks and social evenings with entertainment – all designed to encourage fellowship and enable newcomers to become integrated at a social level. These have been reduced due to the Covid restrictions, although we have managed to meet together during the 2nd half of the year within the government guide lines for some social activities.

A Prayer Needs section in our weekly printed Prayer Diary keeps people informed of others' pastoral needs so that they can be prayed for throughout the fellowship. A Pastoral Care review is a permanent item on the agendas of our monthly Leaders' meetings and quarterly Church Members' Meetings.

4.2.8 Social Action

The Christian faith is about a Christ-led Community. At Gateway Baptist Church, we seek to honour our name and live as Gateway people who carry Kingdom values through the gateway of our church community to the wider community around us as we serve our neighbourhood. Sometimes we are called to speak into the wider issues of our society and nation as we discern God's voice and will to act.

Prayer

Prayer is our working of priestly intercession as we bring the needs of the local community and wider society to God in prayer. But prayer is at is richest when prayer and action combine, so in 2021 we continued to seek ways to serve our community.

***CAP Money** [Christians Against Poverty] https://capuk.org/*
"Our service literally saves lives. It keeps families together, relieves stress, restores health, keeps families in their homes, provides friendship and can connect people to church and to the God that loves them"

We have continued to support and work with CAP during 2021, and ran 4 courses, 3 online and in the autumn, we were able to once again run a face-to-face course. We reached 8 new delegates, with at least one of these benefitting from on-going assistance after the basic three-week course.

These free courses are for anyone who has a desire to manage their finances more effectively and are generally run over three consecutive weeks. Further assistance can be arranged either locally or via CAP Moneyplus.

During 2022 it is planned to run further courses for church members/regular attendees or members of the wider community.

The HAVEN - Pregnancy advisory service and Schools work
The HAVEN is an independent local charity with volunteers from across churches in mid Sussex - with Gateway members also heavily involved. This includes two of the Trustees, the Treasurer, a new Trainee advisor, schools' workers and many of the church family faithfully supporting the work financially with monthly giving as well as with prayer support.

Despite the constraints of Covid we have been able to continue providing our services, much of which has been online - and in fact have had a busier year in 2021 than in 2020. We had over 40 referrals, around half of which were for pregnancy loss, a third for post abortion support and the remainder for unplanned pregnancy. In total we have provided over 150 hours of counselling, which has been provided free of charge to anyone who has needed it, thanks to the financial support we receive from donors, including from Gateway.

We had a third Advisor join the team after full training and have a further trainee completing the course now, which enables us to grow the number of clients we can support going forward.

We were also able to continue our schools work, although at a reduced scale due to Covid - engaging 350 students in Warden Park and Burgess Hill Girls School. We would normally see around 650 students, but have plans to catch up with extra lessons in 2022 for those that missed the lessons in 2021 due to Covid.

We are grateful for God's provision through these challenging times and remain excited about His plans for the work in 2022 and beyond.

Christmas Hampers Project – local organisations and churches working together to provide and distribute Christmas hampers to people in need
We were once again able to provide a more active support of this initiative this year. We hosted a collection point for food donations in the church foyer which was quite well used. Individuals from Gateway were also involved in the planning, packing and delivering of the hampers. It was great to be able to practically support the community through a much needed & appreciated project (over 260 hampers were packed/distributed)

Befriended – Local churches bringing people together

This local Christian charity aim is to reduce loneliness and help people feel more connected. Like everyone else, it was impacted by the coronavirus & restrictions. However, from the 3rd October, monthly afternoon tea gatherings for those who Befriended are in contact with have been held on a Sunday afternoon in our premises. A number of church members are involved in this aspect of the Befriended ministry.

There are also a number of church run activities that can potentially fall under more than one ministry stream. One of the main ones is our work with children/families that live in our community for example Little Fish (previously called Sonbeams) (parent & toddlers' group) and Fish and Bricks Pre-school (a separate charity). These are both covered under the Children's work section of this report.

In response to the various lockdowns/restrictions due to Coronavirus, we have not had any regular external groups hire parts of the building this year. At the latter part of this year, as things had eased, we did allow some one-off hiring (where a church member was associated with the group) to occur. We plan to go back to making our premises available to external users in 2022.

4.2.9 **World Mission**

In 2021 the church gave 11% of its general income to support mission work both overseas and in the UK (note this includes the Social Action amount).

Our Aims

GBC's aim within the area of World Mission is to:

- Educate and inform the Church family so that they may have a heart for World Mission through:
    - Supporting Missioners in the field
    - Supporting Missionary Societies
    - To go as an individual or as part of a church group to serve short term
- Administer the budget carefully and prayerfully to support the work of World Mission
- To uphold all those on the mission field in prayer

Gateway supported the following organisations in 2021 on a regular basis:

The Baptist Union Home Mission
BMS World Mission
Nicky Brand - serving with SIM International in Jos, Nigeria

We have a policy in place where every mission organisation has a support group, or a single supporter in our church, who undertakes to maintain regular contact with it. Part of their role is to keep the church family up to date with information, by posting it on the notice board in the Church entrance area, in the Barn House prayer room and on GBC's website.

4.2.10 **Worship**

Worship is central to Gateway Baptist Church and is a core part of all we do and all that we are. During the first part of the year, being unable to meet together physically, due to the restrictions of the Covid pandemic, the church family met every Sunday morning through Zoom, to worship together through song, prayer and reflecting on The Word of God. Following the reopening of "in person" Sunday services, we have continued to worship together in a hybrid-style service, enabling people to join remotely on Zoom, or in person. Worship is also an important part of our monthly Prayer meetings and Life group meetings. The worship ministry team consists of Worship Leaders, musicians, and technicians. The Worship Leaders meet regularly for prayer and planning and the whole team meets monthly to worship together.

4.2.11 **Youth Work**

The *Seekers* group (age 11-15) continued to meet, despite having to do so remotely via Zoom for the most part of the year. However, this did have the unexpected benefit that we were able to include two group members who had moved abroad, but were able to join again remotely; and one member (the grandson of a church member) who lives 150 miles away and usually only joins when his parents are visiting. We were able to retain a good sense of fellowship, belonging and engagement using the virtual tools available. Nonetheless, it was also good to be able to meet back physically from November, which included welcoming back several members who had not been able to participate online. Having initially needed to meet in the church back hall, to facilitate the younger children being able to use the Community Room due to Covid constraints, we have now settled back into a one half of that Community Room: This allows us to return to all of the facilities that that space provides and we are excited about what God has in store for the group in 2022.

5. Financial Activity

5.1 General Finance

At the end of 2021 the church operated with a surplus of £6,346 Income for the year to 31 December 2021 was 59% over budget, while the Expenditure for the same period was 1% over budget.

5.2 Building Extension Programme

In addition to the day to day income and expenditure the members continued to contribute towards future phases of the building extension programme. In the year to 31 December 2021 a total of £797 was given and £1,800 was spent giving a net decrease of £1,003 to the building fund.

5.3 Levels of Borrowing

GBC did not pursue any borrowing in 2021.

5.4 Financial Statements

The financial statements forming part of this report conform to the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2017 and comprise:

- A "Statement of Financial Activities" which summarises the income and expenditure of the Church for the year and its division between various funds;
- A "Balance Sheet" which shows the assets and liabilities of the Church at 31 December 2021;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

6. Funds

The church maintains a number of "Funds" to manage its accounts. A Fund represents money set on one side for a specified purpose and the Charities Act 2011 and FRS 102 Section 1A require these to be shown as "unrestricted", "designated", "restricted" or "endowment". These are shown in the financial statements and comprise:

- **The General Fund**. This is an unrestricted fund to meet the general expenses of running the church.

- **The Kingdom Fund.** This is a designated fund used to support the Church's commitment to Missionary Work overseas and in the UK. It is also used to support ministerial training for selected church candidates and for general social and disaster relief at home and abroad. Allocations are determined through the church budget and by the World Mission Group in consultation with the Treasurer.

- **The Communion Fund.** This is a restricted fund. It provides gifts of money to church members, and others closely associated with the church, in times of need or hardship. It is administered confidentially by the Elders in consultation with the Treasurer.

- **New Building fund.** This is a restricted fund. It is used to finance the church refurbishment and extension projects. This fund was established in February 2001.

- **The Property Fund.** This is a restricted fund created to hold the capital value of the church owned house.

7. Reserves Policy

The Church currently accepts the view taken by successive Treasurers that a cash flow balance in the general fund of 2 to 3 months expenditure provides an adequate reserve. Currently this amounts to about £30,000. Sums significantly over that level will be used prudently to reduce the church's borrowing requirement, where debt exists, to contribute to future phases of the building extension programme where agreed by the church members or for specific projects.

8. Responsibilities

8.1 The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Acceptable Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its income and expenditure for that period. In preparing those financial statements, these trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

8.2 The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was agreed by the Trustees on 19/04/2022 and signed on their behalf.

S. Benefer
Sharon Benefer

Treasurer
On behalf of Gateway Baptist Church.

REPORT OF THE INDEPENDENT EXAMINER TO THE

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

This report on the financial statements of the Church for the year ended 31 December 2021, which are set out on pages 14 to 28, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2017 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the deacons and the examiner

As members of the Church you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) 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 financial statements which accord with the accounting records and to comply with the requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

.....10/6/2022

Kim Lo BSc. FCA.

PRB Accountants LLP
Chartered Accountants

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2021 £**	**As restated** Total 2020 £
Income and endowments from						
Donations and legacies	2	103,968	900	1,866	**106,734**	73,666
Incoming resources from operating activities	3	4,620	-	2,079	**6,699**	4,665
Investments	4	3,591	-	47	**3,638**	17,045
Other	10	2,439	-	-	**2,439**	-
Total		114,618	900	3,992	**119,510**	95,376
Expenditure on						
Grants	5	-	12,936	3,127	**16,063**	15,002
Activities directly relating to the work of the church	6	93,768	-	1,800	**95,568**	54,651
Other	7	2,520	-	-	**2,520**	2,520
Total	8	96,288	12,936	4,927	**114,151**	72,173
Net income (expenditure)		18,330	(12,036)	(935)	**5,359**	23,203
Transfers between funds	9	(12,036)	12,036	-	-	-
		6,294	-	(935)	**5,359**	23,203
Other recognised gains/(losses)						
Actuarial gains/(losses) on defined benefit pension	11	52	-	-	**52**	860
Net movement in funds		6,346	-	(935)	**5,411**	24,063
Reconciliation of funds						
Total funds brought forward		75,511	1	1,155,292	**1,230,804**	1,206,741
Total funds carried forward		81,857	1	1,154,357	**1,236,215**	1,230,804

Reconciliation of funds	**As restated** Total 2020 £
Original total funds brought forward	1,238,441
Prior year adjustment (Note 21)	(31,700)
Restated total funds brought forward	1,206,741

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	As restated 2020 £	As restated 2020 £
Fixed assets					
Tangible assets	12		**675,075**		674,088
Current assets					
Debtors	13	**4,523**		6,068	
Cash at bank and in hand	14	**584,603**		585,271	
		589,126		591,339	
Liabilities					
Creditors: Amounts falling due within one year	15	**4,886**		6,823	
Net current assets excluding pension liablity			**584,240**		584,516
			1,259,315		1,258,604
Defined benefit pension scheme liability	11		**23,100**		27,800
Total assets	18		**1,236,215**		1,230,804
Funds					
Restricted	16		**1,154,357**		1,155,292
Designated	17		**1**		1
Unrestricted			**81,857**		75,511
			1,236,215		1,230,804

Approved by the Trustees on 19/04/2022 and signed on its behalf:

S. Benefer

Sharon Benefer - Treasurer

The notes on pages 16 to 28 form part of these accounts

1.1 General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the re-valuation of certain assets as described below.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Incoming Resources

Donations and grants

Income from donations and grants, including capital grants, is included in the SOFA when these are receivable, except as follows:
i) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
ii) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.
When donors specify that donations and grants, including capital grants, for particular purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Accounting policies (continued)

Charitable Expenditure

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be attributed to particular headings they have been allocated activities on a basis consistent with use of the resource.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

Up to 31 December 1999 the church operated without capitalising purchases of furniture and equipment. From 1 January 2000 new furniture and equipment is capitalised. Depreciation is provided on the furniture and equipment at the rate of 20% per annum and computer equipment at a rate of 33.33% per annum on the straight line basis.

Prior to 2000 the church did not include the value of any property in its accounts. From the beginning of the year 2000 the more modern church properties, (excluding the church and historical ancillary buildings on the Station Road site which are considered a different class of tangible fixed asset), have been included as described in note 12. The design and construction of the new extensions to the church buildings have been capitalised.

No depreciation is provided on freehold buildings or land. The Trustees consider that the estimated useful life of the buildings is 50 years and the residual value will be sufficiently high to render a charge in the accounts for depreciation to be immaterial. However buildings are tested for impairment. There is no indication of major impairment of the buildings.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Value Added Tax

As a rule VAT is not recoverable by the church and as such is included in the relevant costs in the Statement of Financial Activities. Specific elements of the building expansion programme have, in previous years, been exempt from VAT: no such instances occurred in 2021 or 2020.

Taxation

No taxation is payable on the income of the church as it is treated as an exempt charity under the Baptist Union Corporation.

Pensions

The church operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the church has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund.

Prior to 2012 pension provision was made through multi-employer defined benefit pension plans. Where it is not possible for the charity to obtain sufficient information to enable it to account for a plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

Accounting policies (continued)

Where the plan is in deficit and where the church has agreed, with the plan, to participate in a deficit funding arrangement, the church recognises a liability for this obligation. The amount recognised is the net present value of the contributions payable under the agreement that relate to the deficit. The unwinding of the discount is recognised as a finance cost and any other change in the measurement of this liability is expensed to the Statement of Financial Activities

2 Donations and legacies

	Unrestricted £	Designated £	Restricted £	**2021 £**	2020 £
Offerings	87,316	720	1,528	**89,564**	61,174
Tax refunds	16,652	180	338	**17,170**	12,492
	103,968	900	1,866	**106,734**	73,666

These amounts are the gifts and donations to the Church received through collections at services and by gifts or automated bank transfers from donors. Allocation is to the General Fund unless specified via the envelope scheme or by agreement with the Treasurer that the money should be put into one of the other funds. These amounts include donations from external organisations towards the building extension programme.

3 Income resources from operating activities

	Unrestricted £	Designated £	Restricted £	**2021 £**	2020 £
Use of premises	4,620	-	-	**4,620**	4,275
Special events and fundraising	-	-	2,079	**2,079**	390
	4,620	-	2,079	**6,699**	4,665

4 Investments

	Unrestricted £	Designated £	Restricted £	**2021 £**	2020 £
Bank interest	11	-	47	**58**	495
Rent received	3,580	-	-	**3,580**	16,550
	3,591	-	47	**3,638**	17,045

5 Grants

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Overseas missionary work	-	8,036	2,129	**10,165**	7,655
Overseas social welfare and relief	-	-	-	**-**	-
UK Churches and colleges	-	-	-	**-**	-
UK missions and evangelical workers	-	3,100	-	**3,100**	2,892
UK social welfare and relief	-	1,800	948	**2,748**	3,903
Communion Fund gifts	-	-	50	**50**	552
	-	12,936	3,127	**16,063**	15,002

These amounts divide into 2 categories.

i) The Church's support for the Baptist Home Mission Fund and the training of selected church candidates for the ministry; the support of UK and Overseas Evangelical Missionary work and Christian based social work. These costs are allocated out of the Kingdom Fund.

ii) The relief of hardship within the church fellowship. These costs are allocated out of the Communion Fund on a strictly confidential basis.

The following grants were in excess of £1,000.

	£
SIM International (N Brand)	5,910
Home Mission	3,100
Kings Kids	2,129
The Haven	1,800
BMS World Mission	1,110
Ben and Heather Rex	1,016

6 **Activities directly relating to the work of the church**

	Unrestricted	Designated	Restricted	**2021**	As restated 2020
	£	£	£	£	£
Administration	12,694	-	-	**12,694**	14,917
Children's work	66	-	-	**66**	168
Evangelism	200	-	-	**200**	-
Fabric	38,252	-	-	**38,252**	24,524
Finance	8,212	-	1,800	**10,012**	13,091
Media and communications	1,690	-	-	**1,690**	1,841
Pastoral care	32,579	-	-	**32,579**	-
Social action	-	-	-	**-**	-
Youth Work	-	-	-	**-**	-
Worship	75	-	-	**75**	110
	93,768	-	1,800	**95,568**	54,651

The ministry streams identified above are led by deacons with defined roles and elected by the church.

Administration
These amounts include all running costs of the Church office (allocated out of the General Fund).

Children's work
These amounts include all childrens work activities (allocated out of the General Fund).

Evangelism
These amounts include all outreach and evangelical activities (allocated out of the General Fund).

Fabric
These amounts include all maintenance, upkeep and insurance of church properties and the building extension programme (allocated out of the General Fund and Building Funds respectively).

Finance
These amounts include support salaries, loan repayments and the building extension programme finance (allocated out of the General Fund and Building Funds respectively).

Media and communications
These amounts include all hard and electronic forms of communication, net of capital purchases (allocated out of the General Fund).

Pastoral care
This amount is in addition to Communion Fund gifts included at note 5 (allocated out of the Communion Fund) and includes ministerial salaries and pension (allocated out of the General Fund).

Social Action
These amounts relate to GBC's activities in the communities around the venues where our congregations meet for worship (allocated out of the General and Kingdom Funds).

6 Costs of activities (continued)

Youth work
This includes all Youth Work activities undertaken by Gateway Baptist Church (allocated out of the General Fund).

Worship
This amount is for music and associated resources used in church services (allocated out of the General Fund).

7 Other

	Unrestricted £	Designated £	Restricted £	**2021 £**	2020 £
Fee of the independent examiner	1,440	-	-	**1,440**	1,440
Accountancy fees	1,080	-	-	**1,080**	1,080
	2,520	-	-	**2,520**	2,520

8 Total resources expended

	Staff costs £	Depreciation £	Other costs £	**2021 £**	**As restated** 2020 £
Administration	5,741	-	6,953	**12,694**	14,917
Children's work	-	-	66	**66**	168
Evangelism	-	-	200	**200**	-
Fabric	-	107	38,145	**38,252**	24,524
Finance	6,676	329	3,007	**10,012**	13,091
Media and communications	-	511	1,179	**1,690**	1,841
Pastoral care	32,549	-	30	**32,579**	-
Worship	-	-	75	**75**	110
Grants payable	-	-	16,063	**16,063**	15,002
Governance costs	-	-	2,520	**2,520**	2,520
	44,966	947	68,238	**114,151**	72,173

9 Gross transfers between funds

The Church policy on transfers is to allow the treasurer to transfer sufficient resources from the General to the Kingdom Fund to end the year with approximately a zero balance in the Kingdom Fund. Other transfers are only made following agreement at a church meeting.

Transfers made within 2021 accounts	£
General to Kingdom Fund	12,036

10 Staff costs and trustees expenses

	2021	As restated 2020
	£	£
Salaries	**38,917**	12,541
Social security costs	**2,439**	-
Pension costs	**3,562**	-
Mileage	**48**	-
	44,966	12,541
Employers allowance	**(2,439)**	-
	42,527	12,541
The average number of employees during the year was	**3**	2

No employees received emoluments in excess of £60,000 during the year or the previous year.
Staff costs are reported against the appropriate ministry stream, refer to note 8 above.
Other staff costs are for travel expenses (mileage).
5 Trustees received reimbursed expenses of £11,492 (2020 £798) in total.

The Minister acts as one of the church's trustees in accordance with the Trust deed and received remuneration and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

11 Pensions

The Church is a participating employer the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

Pensions (continued)

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme's assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Minister and some members of the church staff are eligible to join the Scheme.

A NEST pension has previously been offered to the eligible members of staff however they both declined to take it up.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows:

Type of assumption	**% pa**
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the "CMI 2019" projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due as at 31 December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan.

Under the current Recovery Plan signed in September 2020, deficiency contributions are payable until June 2026. These contributions are broadly based on the employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

Pensions (continued)

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2021	2020
	£	£
Balance sheet liability at year start	**27,800**	31,700
Minus deficiency contributions paid	**(4,995)**	(3,681)
Interest cost (recognised in SOFA)	**347**	641
Remaining change to balance sheet liability * (recognised in SOFA)	**(52)**	(860)
Balance sheet liability at year end	**23,100**	27,800

* Comprises any change in agreed deficit recovery plan change in assumptions between year ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	2021	2020	2019
Discount rate	2.00%	1.40%	2.10%
Future increases to Minimum Pensionable Income	4.10%	3.20%	3.30%

The Church has been advised that the cost for the church to buyout their Pension Scheme liabilities at 31 December 2021 was approximately £36,500.

12 Tangible fixed assets

	Freehold property			
	Church premises	*Manse*	Furniture & equipment	Total
	£	£	£	£
Cost or valuation				
At 1 January 2021	378,035	295,000	186,404	859,439
Additions	-	-	1,934	1,934
At 31 December 2021	378,035	295,000	188,338	861,373
Depreciation				
At 1 January 2021	-	-	185,351	185,351
Charge for the year	-	-	947	947
At 31 December 2021	-	-	186,298	186,298
Net book values				
At 31 December 2021	378,035	295,000	2,040	675,075
At 31 December 2020	378,035	295,000	1,053	674,088

The freehold property above, The Manse at 29 Pinehurst, is shown at an estimated gross market value at December 2003. For the purpose of the accounts this is now the deemed cost. The church premises comprise Phase 1 of the building extension programme (new kitchen and toilets) and Phase 2 of the building extension programme (Community Room). Excluded are the existing buildings at Station Road i.e. Barn House and the Main church building and site which were donated and are considered a different class of tangible fixed asset. These existing church buildings at Station Road have a combined insurance value of £1,720,626.

The premises and land at Station Road were professionally valued in September 2007 (Clifford Dann). This estimated a market value, including development potential, of £1,450,000. The Baptist Union Corporation is the legal Trustee for all of these properties.

The furniture and equipment values shown above comprise the insurance values of the contents of the properties at 1 January 2000 (deemed to be cost value for the purposes of the accounts) with subsequent additions at actual cost.

13 Debtors

	2021	2020
	£	£
Income tax recoverable	2,536	2,111
Debtors for goods and services	175	-
Prepayments and accrued interest	1,812	3,957
	4,523	6,068

14 Bank and cash balances

	2021	2020
	£	£
National Westminster Bank - Business Reserve Account	**473,295**	473,248
HSBC Bank	**111,308**	112,023
	584,603	585,271

15 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Creditors for goods and services	**1,418**	4,303
Accruals	**2,520**	2,520
Other creditors	**948**	-
	4,886	6,823

16 Restricted Funds

	1 January 2021	Incoming resources	Resources expended	Transfers	31 December 2021
	£	£	£	£	£
Property Fund	295,000	-	-	-	**295,000**
Communion Fund	5,645	118	(50)	-	**5,713**
New Building Fund	854,647	797	(1,800)	-	**853,644**
Offerings	-	810	(810)	-	-
Special events and fundraising	-	2,079	(2,079)	-	-
Tax refunds	-	188	(188)	-	-
	1,155,292	3,992	(4,927)	-	**1,154,357**

17 Designated Funds

	1 January 2021	Incoming resources	Resources expended	Transfers	31 December 2021
	£	£	£	£	£
Kingdom Fund	1	900	(12,936)	12,036	**1**

18 Analysis of net assets

	Fixed assets	Current assets	Current liabilities	Total 2021	Total 2020
	£	£	£	£	£
Restricted Funds	673,035	482,270	(948)	**1,154,357**	1,155,292
Designated Funds	-	1	-	**1**	1
Unrestricted Funds	2,040	106,855	(27,038)	**81,857**	75,511
	675,075	589,126	(27,986)	**1,236,215**	1,230,804

19 GBC Proposed Rebuild

The developer provided a revised design on 16th February, ahead of a meeting on February 22nd held on teams, due to Covid restrictions between the developer with their agent and GBC with their advisor.

Following this meeting GBC carried out an analysis to establish the space in the current buildings compared with the proposed new building. This was sent to the developer to address.

April 4th the developer provided a further revised design taking into account GBC requirements.

May 27th another Teams meeting was held at which the developer agreed to get costs to build a new church

From May until the end of the year there have been numerous email exchanges where the developer has hoped to have pricing information available, but it has not been forthcoming due to the ongoing effects of Covid worldwide

The developer hopes to have their final position available to share in the first quarter of 2022.

In December a further developer contacted the church office expressing interest in buying the buildings and land.

21 Prior year adjustment

The accounts have been restated to include the pension deficit liability (See note 11)

	£
Total funds brought forward 1 January 2020	1,238,441
Pension scheme deficit liability as at 1 January 2020	(31,700)
Total funds restated as at 1 January 2020	1,206,741
Net movement in funds before Prior year adjustment	20,163
Prior year adjustment (see below)	3,900
Total funds carried forward 31 December 2020 restated	1,230,804

Prior year adjustment	
Deficiency contributions paid (was included in Pastoral care)	3,681
Interest cost (recognised in SOFA) (included in Finance)	(641)
Actuarial gain on re-measurement of liability (recognised in SOFA)	860
	3,900

22 Organisation Accounts

	1 January 2021 £	Income £	Expenses £	Net surplus (deficit) £	Transfers (to) from GBC £	31 December 2021 £
Fish & Bricks (note 2)	80,439	84,154	(81,824)	2,330	-	82,769
Little Fish Toddler Group	934	203	(428)	(225)	-	709
	81,373	84,357	(82,252)	2,105	-	83,478

Notes

1. The above amounts are excluded from the SOFA and the Balance Sheet.

2. Fish and Bricks is the pre-school attached to the Church. It has a year end of 31 March and the figures included above are for the year to 31 March 2021

GATEWAY BAPTIST CHURCH

England & Wales - Charity number 1129204

Accounts

GATEWAY
BAPTIST CHURCH

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

GATEWAY BAPTIST CHURCH

Administrative Office
Barn House, Station Road, Burgess Hill
West Sussex, RH15 9EQ, England
Telephone: 01444 233050

Station Road Congregation

Email: churchoffice@gatewaybaptist.org.uk
Website: www.gatewaybaptist.org.uk
Charity No. 1129204

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Pastor: None

Church Office:
Gateway Baptist Church
Barn House
Station Road
Burgess Hill
West Sussex
RH15 9EQ

Tel: 01444 233050
Email: churchoffice@gatewaybaptist.org.uk
Web: www.gatewaybaptist.org

Prepared by	Deacons & Elder, GBC PRB Accountants LLP
Examined by	PRB Accountants LLP

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GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Legal and Administrative information

1.1 **Status**

Gateway Baptist Church (GBC) previously called Burgess Hill Baptist Church was founded in 1873. The church registered as a charity in its own right in 2009 under the terms of the Charities Act 2011, Registered Charity Number 1129204. It is governed in accordance with its Foundation Deed and its own written Constitution, which determine the appointment of Minister, Elders and Deacons. The Minister is appointed by the Church Meeting and has a contract of appointment. Elders are appointed to serve for 4 years and Deacons are elected to serve for 3 years; all confirmed by the Church Meeting in accordance with the Constitution. Rev T Beckett continued to serve as a moderator for us during our Interregnum.

1.2 **Management Committee (Diaconate)**

The church's leadership team consists of the Minister, Elder(s) and Deacons, with all 3 parties also being the Charity Trustees within the meaning of the Charities Act and the BU guidelines. Elders are appointed to share leadership for spiritual matters whereas Elders and Deacons have fiscal responsibility. Note the moderator is not a Trustee. Those serving during the year ended 31 December 2020 were:

Minister	None
Moderator	Rev T. Beckett
Elders	Mr D. Salisbury
Deacons	Mr S. Golding
	Mrs S. Benefer (Treasurer)
	Mrs L. Mayne (Secretary)
	Mrs P. Draper
	Mrs A. Groves

1.3 **Address**

Church	Station Road, Burgess Hill, West Sussex, RH15 9EQ.
Church Office	Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.4 **Custodian Trustees**

The Baptist Union Corporation Limited, Baptist House, PO Box 44, 129 Broadway, Didcot, Oxfordshire, OX11 8RT. Registered Charity No. 249635

1.5 **Independent Examiner**

Mrs K. Lo BSc. FCA of PRB Accountants LLP, Kingfisher House, Hurstwood Lane, Haywards Heath, West Sussex, RH17 7QX.

1.6 **Bankers**

Our current account and a connected savings account are with HSBC. One other savings account (building fund) is with NatWest.

HSBC Bank Plc, 50 Church Road, Burgess Hill, West Sussex RH15 9AE.
National Westminster Bank plc, 1 Muster Green, Haywards Heath, West Sussex, RH16 4AP.

1.7 **Solicitors**

Where required the Church appoints the Solicitors retained by the Baptist Union Corporation Ltd. to act on its behalf.

2. Management Report for the year ended 31 December 2020

The financial statements have been prepared in accordance with the Charities Act 2011 to the requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities SORP (FRS 102).

3. General

3.1 Throughout the 147 years of its history Gateway Baptist Church (GBC) has maintained a witness in the town to the saving grace of the Lord Jesus Christ. All major decisions and appointments are made by the Church Meeting on the duly considered recommendation of the Leadership. Church meetings are held four times a year and additional church meetings can be called in accordance with the church constitution.

3.2 At the end of the year 2020 the church had a membership of 66 (previous year 69), with a typical attendance of around 60 at the Sunday morning services at the start of the year. During the first lockdown we moved online to Zoom services where the typical attendance was 40 (there was a separate Zoom meeting for the children & young people, so they aren't counted in this figure). During the year one new Member was accepted into the church, one member resigned, two transferred to another church and one passed away. In 2020 the church, was still in interregnum so didn't employ a minister but did employ two part-time administrators, one to work in the church office and one to assist with the church treasury and accounting needs.

3.3 The Church is a member of the Baptist Union of Great Britain (1) and has been so continuously since 1921. GBC is also a member of the Evangelical Alliance.

3.4 The Baptist Union Corporation Ltd. is the Custodian Trustee of all properties beneficially owned by Gateway Baptist Church. The Baptist Union Corporation Ltd. is a registered charity (2).

4. The Church's Mission, Activities and Future Strategy

4.1 Throughout most of 2020, the church continued in its time of interregnum, seeking God's guidance and timing on the appointment to the pastorate. In September we were able to arrange special services to allow one of the candidates to preach to the members. Following these services, a meeting of the members was called to consider appointing the candidate. There was an overwhelming vote of confidence in his appointment and Revd Stephen Hobbis will take up the role at the beginning of 2021.

From March, our Sunday services became very different with the commencement of the national lockdown for Covid-19. After a few weeks with no services, we began to hold services via the internet using the online conferencing tool, ZOOM. Despite the difficulties the lockdown imposed, there were some unexpected blessings as we were able to use preachers from further afield as well as those from other local churches and some of our own senior church members. Nevertheless, there was a lot of extra work for the leadership team as a result of the lockdown.

The mission, activities and future strategy, outlined below, remain at the core of the leadership team's focus but, as a result of the lockdown, we have become aware of the need to engage a great deal more with digital technology.

1 *For the purposes of the Charities Acts Churches in Membership with the Baptist Union are NOT branches but separate entities*

2 *Registered Charity No. 249635*

The Church's mission is to preach and teach the whole truth given in God's Word - the Holy Bible - and to make disciples for Jesus Christ bringing them to full maturity in the Christian Faith. The Church actively supports evangelical missions and missionary work both in the UK and in other parts of the world. GBC also supports, where appropriate, members of the church who have a calling to train for various Christian Ministries. Currently we support three church members, one serving in Nigeria and two in Singapore who are involved in Church and humanitarian work.

The church accepts its responsibility to speak clearly, giving the Christian view on all issues and, where possible, to support suitable community activities in its area of work and witness. Current information on the Church is available on its web site (www.gatewaybaptist.org).

Of particular significance is the way in which GBC seeks to engage with churches of other denominations across Burgess Hill in partnership for the gospel. We maintain a close working relationship with nine other churches in the area plus a local bible college. We also support the town's Food Bank run by another local church. We are convinced that the Lord is moving in ways to create and maintain a spiritual partnership, which will transform the way citizens in Burgess Hill and the surrounding villages will 'see the church'.

Following the organisation of our Reach Out Groups (home groups) in 2011 our focus had been involvement in reaching out to and serving the local areas of community in which the groups are based. This had manifested itself in events including summer BBQ's, localised coffee mornings for the community in church member's homes, and Christmas Caroling in various neighbourhoods across the town. The months of lockdown and various subsequent limiting regulations have impacted our ability to effectively make contact with the community around us and there has been a greater burden of caring for our members, especially the older and more vulnerable ones, in these difficult times.

The Church continues to be committed to reaching out to the non-churched people of the area through its Reach Out Groups, Community Groups, and cross-town partnerships with other churches and we continue to work to find new ways to do so.

The Church and other buildings on the Station Road site, or any future site, will be used as a central worship and resource centre for the whole church whilst much of the outreach activity will be localised in various parts of the town and villages. We have continued to investigate how we might deal with the declining state of the church premises. Accepting that it is not practical to refurbish the existing buildings, we have been looking at how we might develop the existing site with new buildings or whether to find a new site to start with a fresh build.

GBC has the following ministry streams - Administration, Children's Work, Evangelism, Fabric, Finance, Media & Communications, Pastoral Care, Social Action, Worship, World Mission and Youth Work. A number of vacancies, however, exist on the leadership, thereby limiting our ability to execute all that we would like to undertake.

A Deacon is elected by the church members to lead each ministry stream, and these Deacons, together with the Elders, form the Leadership Team. When a vacancy sometimes occurs, the whole leadership team takes joint responsibility for ensuring that ministry continues to function. The sections following give a summary of the significant activities across these ministry streams in the year to 31 December 2020.

It is common for a church to appoint a Moderator to support the leadership team during an interregnum. GBC has been privileged to have the Revd Trevor Beckett, pastor of our sister church (Sheddingdean Baptist), in Burgess Hill who has willing served as our Moderator. Through the whole period, nearly two years, he has been such a support for us and a real blessing. This is not a permanent role and a Moderator does not join the leadership team as a trustee.

4.2.1 Administration

Day to day administration is performed by the church office which is open 3 mornings a week and handles the distribution of information across a wide range of the church's activities. The weekly prayer diary is used as the primary source of informing people of forthcoming events, this has mainly been via email, or posted copy this year due to the pandemic. In addition, our church administrator has spent some time physically working in the office, with other occasions (during lockdown) working from home. In the absence of a Deacon for Administration a member of the Deaconate, Mrs Linda Mayne, undertook the role of Church Secretary.

4.2.2 Children's Work

Sundays

From 1st January – 15th March 2020, the children's work followed a similar format as in previous years. Following the 2020 Covid 19 Pandemic Lockdown this format was suddenly halted. For a few weeks there was no children's work in the church whilst the team worked out the best way forward. A new format started on 3rd May and has continued since then.

Currently, all the children aged between 3 and 10 are invited to join an online Zoom session called Trekkers Zoom. Activity sheets are sent out prior to each Sunday for the children to complete if they wish. The Zoom sessions last about 30 minutes and are led by one of three Trekkers teachers and include an activity, a Bible story, a song and a prayer. Our Trekkers Lockdown Prayer is also prayed each week. The children are given the opportunity to chat and share any news they may have.

We were able to hold a Christingle service in the Church a few days before Christmas with several families attending, whilst following strict social distancing guidelines.

A Nativity production was presented during the Christmas Morning Service. This was created by combining a collation of film clips of the children speaking the Nativity story, whilst being filmed on mobile devices in their own homes.

Unfortunately we have not been able to hold our monthly Creative Worship sessions or any Family Sunday sessions since March, nor any of our outreach children's work i.e. SonBeams , Activate!, the Easter Egg Hunt or the Bright Light's Party.

Fish and Bricks Pre-School

The pre-school is part of Gateway Baptist Church, although it is a separate charity. It continues to be supported by a Management Team of Church members and a Friends' Group comprised of parents. The Manager is a member of the church and some staff attend other churches in the town. The group is openly Christian but demonstrates inclusion for children of all backgrounds, beliefs and abilities. This is appreciated by all parents, whatever their faith, and results in Fish & Bricks having a good reputation in the community. The latest Ofsted inspection rated Fish & Bricks as 'Good'.

As all pre-schools, Fish & Bricks was closed during the first lockdown, but policies were put in place to make it Covid secure, and it has been open during term time since then.

Gateway Baptist Church operates a 'Safeguarding Children' policy and the church seeks to ensure all its children's workers are DBS checked.

4.2.3 **Evangelism**

Whilst the vision for the Evangelism Ministry hasn't changed, it has been difficult to reach out this year.

Disappointingly, our seasonal events had to be cancelled this year due to the lockdown and subsequent regulations for gatherings.

Our Reach Out Groups (ROG) continue to meet online and, whilst the vision to engage with the community where they are based across the town in order to promote the Christian faith, remains, it has been difficult to reach out in the same way this year.

4.2.4 **Fabric**

The year 2020 has been another year of carrying out only essential work due to budget constraints.

15th March was the last Sunday service before lockdown, two services and a special church meeting were held on the premises in September and a series of Christmas services in December. Fish and bricks pre-school has been able to use the buildings in line with government guidelines after the lifting of the first lockdown.

The building has been inspected on a weekly basis in line with BU advice whilst it has been unused.

Throughout the year the fire alarms and emergency lighting have been inspected. The intruder alarm has not been inspected due to difficulties arranging an engineer's visit due to Covid restrictions. The system has been function tested and is in working order. The heating boiler was also serviced. Security cameras have been installed on the front and rear of the church, and appropriate signage displayed.

The Manse was re let from May to the existing tenants on a rolling 2-month contract as still no new pastor had been appointed. The notice period was extended to six months by Government as part of emergency Covid action. Notice to quit was served to the tenants on 28th September. The tenants are to vacate by April 5th.

4.2.5 **Finance**

This is covered within section 5 of this report.

4.2.6 **Media & Communications**

From March 2020 the main focus has been on experimenting with various means for meeting online. During the year and as experience, through necessity, trained us, we have come to realise how important 'Digital Church' is going to be both throughout the duration of the Covid-19 pandemic and, permanently, beyond that, too. This ministry stream will need to grow in experience, understanding and personnel and there will, without a doubt, be the need to invest in hardware to support the work of the church.

We failed to get the new website up during 2020 but are expecting to launch it early in the coming year.

4.2.7 Pastoral Care

Pastoral care is at the core of life of GBC as we seek to both care for and build up those who are in our church family. Whilst caring for the housebound, the needy and the sick, an obvious part of pastoral care, we seek also to build up the spiritual life and social skills of the church family. The wellbeing of all is our on-going commitment.

In order to ensure effective pastoral care, the daily concerns of the church family are overseen by the Elder working with a small 'pastoral oversight team'. This group meets regularly to share needs and concerns, reviewing all church members, regular attendees and newcomers, to ensure that nobody 'falls through the net'. They also visit the sick and those in residential homes and administer Holy Communion where appropriate.

We believe that regular worshippers are best cared for and supported if they are members of our Reach Out Groups. These are formed of, on average, six to ten people, meeting weekly for Bible study, spiritual nurture and practical support and to engage in local outreach into their communities. At the end of 2020 there were around 60 people in six such groups meeting in locations across the area. A high commitment to Reach Out Groups has been maintained with some 80% of active and able members attending these groups. Due to Covid restrictions these have been mostly over Zoom in 2020 The first line of pastoral care is by ROG leaders for the people in their group. Where appropriate and without breaching confidentiality, the leaders share information with and seek advice from the pastoral oversight team.

Those of the Fellowship who have been unable to access Worship services and Reach Out Groups by social media have been contacted regularly by the Pastoral care team and members of the fellowship.

Where necessary, limited financial support is also available to church members and the wider church family through distribution of its 'Communion Fund'; money made available through an offering taken up at Sunday communion services.

In normal times during the year, we hold fellowship meals, arrange barbecues, picnics and walks and social evenings with entertainment – all designed to encourage fellowship and enable newcomers to become integrated at a social level. These have been reduced due to the Covid restrictions this year.

A Prayer Needs section in our weekly printed Prayer Diary keeps people informed of others' pastoral needs so that they can be prayed for throughout the fellowship. A Pastoral Care review is a permanent item on the agendas of our monthly Leaders' meetings and quarterly Church Members' Meetings.

4.2.8 Social Action

The Christian faith is about a Christ-led Community. At Gateway Baptist Church, we seek to honour our name and live as Gateway people who carry Kingdom values through the gateway of our church community to the wider community around us as we serve our neighbourhood. Sometimes we are called to speak into the wider issues of our society and nation as we discern God's voice and will to act.

Prayer

Prayer is our working of priestly intercession as we bring the needs of the local community and wider society to God in prayer. But prayer is at is richest when prayer and action combine, so in 2020 we continued to seek ways to serve our community.

CAP Money - Budgeting course *[Christians Against Poverty] https://capuk.org/*

"Our service literally saves lives. It keeps families together, relieves stress, restores health, keeps families in their homes, provides friendship and can connect people to church and to the God that loves them"

We have continued to support and work with CAP during 2020, through our team of 4 trained money coaches, although, due to lack of clients, there were no courses run during the year. These free courses are for anyone who has a desire to manage their finances more effectively. One person was seen on a 1-2-1 basis. However, that person had to be referred on to CAP Money Plus who did take on their case.

At the November church members meeting it was agreed that an online CAP course for church members/regular attendees would take place in the beginning of 2021 with a desire to offer other ones to the community after.

The HAVEN - Pregnancy advisory service and Schools work

The HAVEN is an independent local charity with volunteers from across churches in mid-Sussex – with Gateway members also heavily involved. This includes several Trustees, the Treasurer and schools' workers as well as the church faithfully supporting the work financially with monthly giving as well as with prayer support and (in normal years when such things are permitted!) with access to the premises for the AGM and other meetings.

This year, obviously many activities have been hampered by the Covid situation, but our counselling work has continued online since the end of March. During the year we received 30 enquiries/referrals and our two advisors saw 18 clients for ongoing support for a total of 136 hours (8 of those had been referred in the previous year).

We went into 2 local secondary schools during the spring term and held lessons in 11 classes, reaching approx. 310 students aged 14-15. Unfortunately, we have not been able to go into any schools since the first lockdown.

We have two trainees coming to the end of the training course for the advisory service, so are hopeful we will be able to serve more women in need facing a crisis pregnancy or needing support post abortion or following a miscarriage.

In preparation for that in 2020 we also revamped our marketing collateral so that we are as accessible as possible to anyone in Mid Sussex who needs us – including revising our logo and printed leaflets and completely overhauled the website – see https://www.havencentre.org.uk/

Christmas Hampers Project – local organisations and churches working together to provide and distribute Christmas hampers to people in need

This had to be run in a slightly different way this year due to Covid restrictions, however individuals from Gateway were still involved in the planning, packing and delivering of the hampers. It was great to be able to practically support the community through a much needed & appreciated project (over 270 hampers were packed/distributed).

Befriended – Local churches bringing people together

This local charity aim is to reduce loneliness and help people feel more connected. It is resourced by trained Christian volunteers from local churches who volunteer an hour a week or fortnight to visit (post lockdown contact was made by phone) a lonely person. Although no church members have actively taken a role in this, we continue to advertise any events and still encourage church members to get involved.

There are also a number of church run activities that can potentially fall under more than one ministry stream. One of the main ones is our work with children/families that live in our community for example Sonbeams (parent & toddlers group) and Fish and Bricks Pre-school (a separate charity). These are both covered under the Children's work section of this report.

We continue to make our church premises available to external users as appropriate so that our building can be a resource for social activities in our area:-

U3A Table Tennis 1 - meets most Tuesday afternoons about 25 members

U3A Table Tennis 2 - meets every Monday afternoon (excluding Bank Holidays) about 20 members

U3A Art Group - meets twice per month has about 15 members

4.2.9 World Mission

In 2020 the church gave 13.3% of its general income to support mission work both overseas and in the UK (note this includes the Social Action amount).

Our Aims

GBC's aim within the area of World Mission is to:

- Educate and inform the Church family so that they may have a heart for World Mission through:
    - Supporting Missioners in the field
    - Supporting Missionary Societies
    - To go as an individual or as part of a church group to serve short term
- Administer the budget carefully and prayerfully to support the work of World Mission
- To uphold all those on the mission field in prayer

Gateway supported the following organisations in 2020 on a regular basis:

The Baptist Union Home Mission
BMS World Mission
Nicky Brand - serving with SIM International in Jos, Nigeria

We have a policy in place where every mission organisation has a support group, or a single supporter in our church, who undertakes to maintain regular contact with it. Part of their role is to keep the church family up to date with information, by posting it on the notice board in the Church entrance area, in the Barn House prayer room and on GBC's website.

4.2.10 Worship

Worship is central to Gateway Baptist Church and is a core part of all we do and all that we are. Despite being unable to meet physically during this last year, due to the restrictions of the Covid pandemic, the church family meets every Sunday morning through Zoom, to worship together through song, prayer and reflecting on The Word of God. Worship is also an important part of our monthly Zoom Prayer meeting and weekly Zoom Reach Out group meetings. The worship ministry team consists of Worship Leaders, musicians, and technicians. The Worship Leaders meet remotely bi-monthly for prayer and planning.

4.2.11 **Youth Work**

The *Seekers* group, for those aged 11-15, follows an age appropriate programme and has maintained contact with the young people through platforms such as Zoom during the Covid restrictions.

5. Financial Activity

5.1 General Finance

At the end of 2020 the church operated with a surplus of £21,675. Income for the year to 31 December 2020 was 3% over budget, while the Expenditure for the same period was 9% under budget.

5.2 Building Extension Programme

In addition to the day to day income and expenditure the members continued to contribute towards future phases of the building extension programme. In the year to 31 December 2020 a total of £1,317 was given and £2,444 was spent giving a net decrease of £1,127 to the building fund.

5.3 Levels of Borrowing

GBC did not pursue any borrowing in 2020.

5.4 Financial Statements

The financial statements forming part of this report conform to the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006 and comprise:

- A "Statement of Financial Activities" which summarises the income and expenditure of the Church for the year and its division between various funds;
- A "Balance Sheet" which shows the assets and liabilities of the Church at 31 December 2020;
- Notes to the financial statements, giving further details on the figures shown in the above;
- The Independent Examiner's Report by PRB Accountants LLP, Chartered Accountants.

6. Funds

The church maintains a number of "Funds" to manage its accounts. A Fund represents money set on one side for a specified purpose and the Charities Act 2011 and FRS 102 Section 1A require these to be shown as "unrestricted", "designated", "restricted" or "endowment". These are shown in the financial statements and comprise:

- **The General Fund**. This is an unrestricted fund to meet the general expenses of running the church.

- **The Kingdom Fund.** This is a designated fund used to support the Church's commitment to Missionary Work overseas and in the UK. It is also used to support ministerial training for selected church candidates and for general social and disaster relief at home and abroad. Allocations are determined through the church budget and by the World Mission Group in consultation with the Treasurer.

- **The Communion Fund.** This is a restricted fund. It provides gifts of money to church members, and others closely associated with the church, in times of need or hardship. It is administered confidentially by the Elders in consultation with the Treasurer.

- **New Building fund.** This is a restricted fund. It is used to finance the church refurbishment and extension projects. This fund was established in February 2001.

- **The Property Fund.** This is a restricted fund created to hold the capital value of the church owned house.

7. Reserves Policy

The Church currently accepts the view taken by successive Treasurers that a cash flow balance in the general fund of 2 to 3 months expenditure provides an adequate reserve. Currently this amounts to about £30,000. Sums significantly over that level will be used prudently to reduce the church's borrowing requirement, where debt exists, to contribute to future phases of the building extension programme where agreed by the church members or for specific projects.

8. Responsibilities

8.1 The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Acceptable Accounting Practice. Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church and of its income and expenditure for that period. In preparing those financial statements, these trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

8.2 The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was agreed by the Trustees on 31/05/21 ..... and signed on their behalf.

S Benefer
.....
Sharon Benefer

Treasurer
On behalf of Gateway Baptist Church.

REPORT OF THE INDEPENDENT EXAMINER TO THE

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

This report on the financial statements of the Church for the year ended 31 December 2020, which are set out on pages 13 to 25, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and s. 145 of the Charities Act 2011 ('the Act').

Respective responsibilities of the deacons and the examiner

As members of the Church you are responsible for the preparation of the financial statements; you consider that the audit requirement of the Regulations and s.144 of the Act does not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of the Regulations.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. That examination includes a review of the accounting records kept by the PCC 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) 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 financial statements which accord with the accounting records and to comply with the requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

4/6/21

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
West Sussex
RH17 7QX

Kim Lo BSc. FCA.

PRB Accountants LLP
Chartered Accountants

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	**Total 2020 £**	Total 2019 £
Income and endowments from						
Donations and legacies	**2**	69,431	900	3,335	**73,666**	88,257
Incoming resources from operating activities	**3**	4,275	-	390	**4,665**	8,973
Investments	**4**	16,628	-	417	**17,045**	10,517
Other	**10**	-	-	-	-	306
Total		90,334	900	4,142	**95,376**	108,053
Expenditure on						
Grants	**5**	-	11,792	3,210	**15,002**	15,849
Activities directly relating to the work of the church	**6**	55,247	-	2,444	**57,691**	57,927
Other	**7**	2,520	-	-	**2,520**	2,700
Total	**8**	57,767	11,792	5,654	**75,213**	76,476
Net income (expenditure)		32,567	(10,892)	(1,512)	**20,163**	31,577
Transfers between funds	**9**	(10,892)	10,892	-	-	-
Net movement in funds		21,675	-	(1,512)	**20,163**	31,577
Reconciliation of funds						
Total funds brought forward		81,636	1	1,156,804	**1,238,441**	1,206,864
Total funds carried forward		103,311	1	1,155,292	**1,258,604**	1,238,441

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	12		**674,088**		674,516
Current assets					
Debtors	13	**6,068**		3,686	
Cash at bank and in hand	14	**585,271**		565,319	
		591,339		569,005	
Liabilities					
Creditors: Amounts falling due within one year	15	**6,823**		5,080	
Net current assets			**584,516**		563,925
Total assets less current liabilities	18		**1,258,604**		1,238,441
Funds					
Restricted	16		**1,155,292**		1,156,804
Designated	17		**1**		1
Unrestricted			**103,311**		81,636
			1,258,604		1,238,441

Approved by the Trustees on 31/05/21 and signed on its behalf:

S Benefer

Sharon Benefer - Treasurer

The notes on pages 16 to 27 form part of these accounts

1.1 General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Barn House, Station Road, Burgess Hill, West Sussex, RH15 9EQ.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Charities Act 2011 and the Church Accounting Regulations 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention except for the re-valuation of certain assets as described below.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Incoming Resources

Donations and grants

Income from donations and grants, including capital grants, is included in the SOFA when these are receivable, except as follows:

i) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

ii) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, for particular purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Interest receivable

Interest is included when receivable by the charity.

Accounting policies (continued)

Charitable Expenditure

Resources expended are included in the SOFA on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those costs categories. Where costs cannot be attributed to particular headings they have been allocated activities on a basis consistent with use of the resource.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible Fixed Assets and Depreciation

Up to 31 December 1999 the church operated without capitalising purchases of furniture and equipment. From 1 January 2000 new furniture and equipment is capitalised. Depreciation is provided on the furniture and equipment at the rate of 20% per annum and computer equipment at a rate of 33.33% per annum on the straight line basis.

Prior to 2000 the church did not include the value of any property in its accounts. From the beginning of the year 2000 the more modern church properties, (excluding the church and historical ancillary buildings on the Station Road site which are considered a different class of tangible fixed asset), have been included as described in note 12. The design and construction of the new extensions to the church buildings have been capitalised.

No depreciation is provided on freehold buildings or land. The Trustees consider that the estimated useful life of the buildings is 50 years and the residual value will be sufficiently high to render a charge in the accounts for depreciation to be immaterial. However buildings are tested for impairment. There is no indication of major impairment of the buildings.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Value Added Tax

As a rule VAT is not recoverable by the church and as such is included in the relevant costs in the Statement of Financial Activities. Specific elements of the building expansion programme have, in previous years, been exempt from VAT: no such instances occurred in 2020 or 2019.

Taxation

No taxation is payable on the income of the Church as it is treated as an exempt charity under the Baptist Union Corporation.

Pensions

The Church pays pension contributions for its Minister to the Baptist Pension Scheme which is a final salary defined benefit scheme and which is not contracted out of the state second pension. The scheme is a multi-employer scheme and it is not possible to identify the assets and liablilities of the scheme which are attributable to the church in accordance with SORP therefore the scheme is accounted for as a defined contribution scheme.

2 Donations and legacies

	Unrestricted	Designated	Restricted	**2020**	2019
	£	£	£	£	£
Offerings	57,477	720	2,977	**61,174**	73,932
Tax refunds	11,954	180	358	**12,492**	14,325
	69,431	900	3,335	**73,666**	88,257

These amounts are the gifts and donations to the Church received through collections at services and by gifts or automated bank transfers from donors. Allocation is to the General Fund unless specified via the envelope scheme or by agreement with the Treasurer that the money should be put into one of the other funds. These amounts include donations from external organisations towards the building extension programme.

3 Income resources from operating activities

	Unrestricted	Designated	Restricted	**2020**	2019
	£	£	£	£	£
Use of premises	4,275	-	-	**4,275**	6,945
Special events and fundraising	-	-	390	**390**	2,028
	4,275	-	390	**4,665**	8,973

4 Investments

	Unrestricted	Designated	Restricted	**2020**	2019
	£	£	£	£	£
Bank interest	78	-	417	**495**	1,067
Rent received	16,550	-	-	**16,550**	9,450
	16,628	-	417	**17,045**	10,517

5 Grants

	Unrestricted £	Designated £	Restricted £	**2020 £**	2019 £
Overseas missionary work	-	7,100	555	**7,655**	8,369
Overseas social welfare and relief	-	-	-	**-**	286
UK Churches and colleges	-	-	-	**-**	-
UK missions and evangelical workers	-	2,892	-	**2,892**	2,992
UK social welfare and relief	-	1,800	2,103	**3,903**	2,684
Communion Fund gifts	-	-	552	**552**	1,518
	-	11,792	3,210	**15,002**	15,849

These amounts divide into 2 categories.

i) The Church's support for the Baptist Home Mission Fund and the training of selected church candidates for the ministry; the support of UK and Overseas Evangelical Missionary work and Christian based social work. These costs are allocated out of the Kingdom Fund.

ii) The relief of hardship within the church fellowship. These costs are allocated out of the Communion Fund on a strictly confidential basis.

The following grants were in excess of £1,000.

	£
SIM International (N Brand)	5,400
Home Mission	2,892
Signposts Mid Sussex	2,103
The Haven	1,800
BMS World Mission	1,200

6 Activities directly relating to the work of the church

	Unrestricted £	Designated £	Restricted £	**2020 £**	2019 £
Administration	14,917	-	-	**14,917**	14,377
Children's work	168	-	-	**168**	277
Evangelism	-	-	-	**-**	325
Fabric	24,524	-	-	**24,524**	23,281
Finance	10,006	-	2,444	**12,450**	9,675
Media and communications	1,841	-	-	**1,841**	1,385
Pastoral care	3,681	-	-	**3,681**	8,484
Social action	-	-	-	**-**	-
Youth Work	-	-	-	**-**	-
Worship	110	-	-	**110**	123
	55,247	-	2,444	**57,691**	57,927

The ministry streams identified above are led by deacons with defined roles and elected by the church.

Administration
These amounts include all running costs of the Church office (allocated out of the General Fund).

Children's work
These amounts include all childrens work activities (allocated out of the General Fund).

Evangelism
These amounts include all outreach and evangelical activities (allocated out of the General Fund).

Fabric
These amounts include all maintenance, upkeep and insurance of church properties and the building extension programme (allocated out of the General Fund and Building Funds respectively).

Finance
These amounts include support salaries, loan repayments and the building extension programme finance (allocated out of the General Fund and Building Funds respectively).

Media and communications
These amounts include all hard and electronic forms of communication, net of capital purchases (allocated out of the General Fund).

Pastoral care
This amount is in addition to Communion Fund gifts included at note 5 (allocated out of the Communion Fund) and includes ministerial salaries and pension (allocated out of the General Fund).

Social Action
These amounts relate to GBC's activities in the communities around the venues where our congregations meet for worship (allocated out of the General and Kingdom Funds).

6 Costs of activities (continued)

Youth work
This includes all Youth Work activities undertaken by Gateway Baptist Church (allocated out of the General Fund).

Worship
This amount is for music and associated resources used in church services (allocated out of the General Fund).

7 Other

	Unrestricted £	Designated £	Restricted £	**2020 £**	2019 £
Fee of the independent examiner	1,440	-	-	**1,440**	1,596
Accountancy fees	1,080	-	-	**1,080**	1,104
	2,520	-	-	**2,520**	2,700

8 Total resources expended

	Staff costs £	Depreciation £	Other costs £	**2020 £**	2019 £
Administration	5,741	-	9,176	**14,917**	14,377
Children's work	-	-	168	**168**	277
Evangelism	-	-	-	**-**	325
Fabric	-	107	24,417	**24,524**	23,281
Finance	6,800	-	5,650	**12,450**	9,675
Media and communications	-	321	1,520	**1,841**	1,385
Pastoral care	3,681	-	-	**3,681**	8,484
Worship	-	-	110	**110**	123
Grants payable	-	-	15,002	**15,002**	15,849
Governance costs	-	-	2,520	**2,520**	2,700
	16,222	428	58,563	**75,213**	76,476

9 Gross transfers between funds

The Church policy on transfers is to allow the treasurer to transfer sufficient resources from the General to the Kingdom Fund to end the year with approximately a zero balance in the Kingdom Fund. Other transfers are only made following agreement at a church meeting.

Transfers made within 2020 accounts	£
General to Kingdom Fund	10,892

10 Staff costs and trustees expenses

	2020 £	2019 £
Salaries	**12,541**	15,934
Social security costs	**-**	306
Pension costs	**3,681**	5,359
Other costs	**-**	113
	16,222	21,712
Employers allowance	**-**	(306)
	16,222	21,406
The average number of employees during the year was	**2**	3

No employees received emoluments in excess of £60,000 during the year or the previous year.
Staff costs are reported against the appropriate ministry stream, refer to note 8 above.
Other staff costs are for travel expenses (mileage).
3 Trustees received reimbursed expenses of £798 (2019 £1,822) in total.

11 Pensions

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"). The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited).

The Minister is eligible to join the Scheme. A NEST pension has previously been offered to the eligible members of staff however they both declined to take it up.

Since January 2012, pension provision has been made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income (or 3% if the employer is in the segregated DC section) to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

Pensions (continued)

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million.

The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). As a result of the valuation, in addition to the contributions to the DC Plan set out above, it was agreed that the standard rate of deficiency contributions from churches and other employers involved in the DB Plan will remain at previously agreed levels, increasing each year in line with increases in the Minimum Pensionable Income. The deficiency contributions are broadly based on 12% of Pensionable Income / Minimum Pensionable Income, reflecting each employer's contributions in March 2015. Some employers that were involved in the DB Plan for a short period pay lower contributions. The Trustee and the Council agreed a 50% reduction for all deficiency contributions payable between 1 July 2020 to 31 December 2020.

In addition, the Baptist Union of Great Britain agreed to contribute a lump sum of £0.5m by 31 December 2020. The current Recovery Plan dated 30 September 2020 envisages deficiency contributions continuing until 30 June 2026.

The key financial assumptions underlying the valuation were as follows:

Type of assumption	**% pa**
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases (CPI plus 1.0% pa)	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	2.70

As there is a large number of contributing employers participating in the Scheme, the Church is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, due to the nature of the Scheme, the profit and loss charge for the period represents the employer contributions payable. The total pension cost for the Church is £3,681 (2019 £5,359). This is only the deficit contribution, as we did not have a minister in 2020.

The next actuarial valuation of the DB Plan within the Scheme is due as at 31 December 2022.

12 Tangible fixed assets

	Freehold property			
	Church premises	*Manse*	Furniture & equipment	Total
	£	£	£	£
Cost or valuation				
At 1 January 2020 & At 31 December 2020	**378,035**	**295,000**	**186,404**	**859,439**
Depreciation				
At 1 January 2020	**-**	**-**	**184,923**	**184,923**
Charge for the year	**-**	**-**	**428**	**428**
At 31 December 2020	**-**	**-**	**185,351**	**185,351**
Net book values				
At 31 December 2020	**378,035**	**295,000**	**1,053**	**674,088**
At 31 December 2019	378,035	295,000	1,481	674,516

The freehold property above, The Manse at 29 Pinehurst, is shown at an estimated gross market value at December 2003. For the purpose of the accounts this is now the deemed cost. The church premises comprise Phase 1 of the building extension programme (new kitchen and toilets) and Phase 2 of the building extension programme (Community Room). Excluded are the existing buildings at Station Road i.e. Barn House and the Main church building and site which were donated and are considered a different class of tangible fixed asset. These existing church buildings at Station Road have a combined insurance value of £1,720,626.

The premises and land at Station Road were professionally valued in September 2007 (Clifford Dann). This estimated a market value, including development potential, of £1,450,000. The Baptist Union Corporation is the legal Trustee for all of these properties.

The furniture and equipment values shown above comprise the insurance values of the contents of the properties at 1 January 2000 (deemed to be cost value for the purposes of the accounts) with subsequent additions at actual cost.

13 Debtors

	2020	2019
	£	£
Income tax recoverable	**2,111**	2,297
Debtors for goods and services	**-**	20
Prepayments and accrued interest	**3,957**	1,369
	6,068	3,686

14	**Bank and cash balances**	**2020**	2019
		£	**£**
	National Westminster Bank - Business Reserve Account	**473,248**	472,831
	HSBC Bank	**112,023**	92,488
		585,271	565,319

15	**Creditors: Amounts falling due within one year**	**2020**	2019
		£	**£**
	Creditors for goods and services	**4,303**	1,496
	Accruals	**2,520**	2,700
	Other creditors	**-**	884
		6,823	5,080

16	**Restricted Funds**	1 January 2020	Incoming resources	Resources expended	Transfers	**31 December 2020**
		£	**£**	**£**	**£**	**£**
	Property Fund	295,000	-	-	-	**295,000**
	Communion Fund	6,030	167	(552)	-	**5,645**
	New Building Fund	855,774	1,317	(2,444)	-	**854,647**
	Offerings	-	2,090	(2,090)	-	**-**
	Special events and fundraising	-	390	(390)	-	**-**
	Tax refunds	-	178	(178)	-	**-**
		1,156,804	4,142	(5,654)	-	**1,155,292**

17	**Designated Funds**	1 January 2020	Incoming resources	Resources expended	Transfers	**31 December 2020**
		£	**£**	**£**	**£**	**£**
	Kingdom Fund	1	900	(11,792)	10,892	**1**

18 Analysis of net assets

	Fixed assets £	Current assets £	Current liabilities £	**Total 2020 £**	Total 2019 £
Restricted Funds	673,035	482,257	-	**1,155,292**	1,156,804
Designated Funds	-	1	-	**1**	1
Unrestricted Funds	1,053	109,081	(6,823)	**103,311**	81,636
	674,088	591,339	(6,823)	**1,258,604**	1,238,441

19 GBC Proposed Rebuild

8th Jan. Further to 2019 comments from MSDC and unable to propose any alternative solutions the architect wrote to GBC to 'draw a line under the option for adaption of the current building'.

Throughout the year there has been communication with an agent acting on behalf of a developer who enquired if GBC would sell them the church buildings and land. No formal agreement has been reached. An extra ordinary church meeting was convened on 8th March to seek approval for the leaders to pursue this enquiry. Comments were sought from members via reach out groups. These were fed back to the leadership and shared with the members. An independent survey was commissioned to ascertain the feasibility of the offer.

GBC suggested to the developer rebuilding a church on the site while developing the remainder to the developers design. This was originally rejected by the developer but was accepted as a possibility. In October the developer supplied a plan showing how a new church building might fit in to their development. GBC asked for more detail and await a response.

20 Organisation Accounts

	1 January 2020 £	Income £	Expenses £	Net surplus (deficit) £	Transfers (to) from GBC £	31 December 2020 £
Fish & Bricks (note 2)	66,642	100,872	(87,075)	13,797	-	80,439
Son Beams	1,159	203	(428)	(225)	-	934
	67,801	101,075	(87,503)	13,572	-	81,373

Notes

1. The above amounts are excluded from the SOFA and the Balance Sheet.

2. Fish and Bricks is the pre-school attached to the Church. It has a year end of 31 March and the figures included above are for the year to 31 March 2020