

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 2020

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.gatewaybaptist.org.uk
Charity No. 1129204

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Pastor: None

Church Office:

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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
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TRUSTEES REPORT
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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.

GATEWAY BAPTIST CHURCH
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TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

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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 willingly 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'.

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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.

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FOR THE YEAR ENDED 31 DECEMBER 2020

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 its richest when prayer and action combine, so in 2020 we continued to seek ways to serve our community.

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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.

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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.

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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.

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- **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.


.....
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 Acthave 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
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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

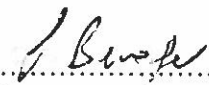
GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	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
		<u>591,339</u>	<u>569,005</u>
Liabilities			
Creditors: Amounts falling due within one year	15	<u>6,823</u>	<u>5,080</u>
Net current assets		<u>584,516</u>	<u>563,925</u>
Total assets less current liabilities	18	<u><u>1,258,604</u></u>	<u><u>1,238,441</u></u>
Funds			
Restricted	16	1,155,292	1,156,804
Designated	17	1	1
Unrestricted		<u>103,311</u>	<u>81,636</u>
		<u><u>1,258,604</u></u>	<u><u>1,238,441</u></u>

Approved by the Trustees on 31/05/21 and signed on its behalf:



 Sharon Benefer - Treasurer

The notes on pages 16 to 27 form part of these accounts

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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 liabilities of the scheme which are attributable to the church in accordance with SORP therefore the scheme is accounted for as a defined contribution scheme.

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>69,431</u>	<u>900</u>	<u>3,335</u>	<u>73,666</u>	<u>88,257</u>

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
	<u>4,275</u>	<u>-</u>	<u>390</u>	<u>4,665</u>	<u>8,973</u>

4 Investments

	Unrestricted £	Designated £	Restricted £	2020 £	2019 £
Bank interest	78	-	417	495	1,067
Rent received	16,550	-	-	16,550	9,450
	<u>16,628</u>	<u>-</u>	<u>417</u>	<u>17,045</u>	<u>10,517</u>

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>-</u>	<u>11,792</u>	<u>3,210</u>	<u>15,002</u>	<u>15,849</u>

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

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>55,247</u>	<u>-</u>	<u>2,444</u>	<u>57,691</u>	<u>57,927</u>

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).

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>2,520</u>	<u>-</u>	<u>-</u>	<u>2,520</u>	<u>2,700</u>

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
	<u>16,222</u>	<u>428</u>	<u>58,563</u>	<u>75,213</u>	<u>76,476</u>

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

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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
	<u>16,222</u>	<u>21,712</u>
Employers allowance	-	(306)
	<u>16,222</u>	<u>21,406</u>
The average number of employees during the year was	<u>2</u>	<u>3</u>

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.

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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.

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

12	Tangible fixed assets	Freehold property		Furniture & equipment	Total
		Church premises	Manse		
		£	£	£	£
	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
		<u>6,068</u>	<u>3,686</u>

GATEWAY BAPTIST CHURCH

Registered Charity No. 1129204

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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	Incoming	Resources		31 December
		2020	resources	expended	Transfers	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	Incoming	Resources		31 December
		2020	resources	expended	Transfers	2020
		£	£	£	£	£
	Kingdom Fund	1	900	(11,792)	10,892	1

GATEWAY BAPTIST CHURCH
Registered Charity No. 1129204
NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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