

"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 2022**

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](mailto:churchoffice@gatewaybaptist.org.uk)  
Website: [www.gbclive.net](http://www.gbclive.net)  
Charity No: 1129204

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**Pastor: Revd. Steve Hobbis**

**Church Office:**

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

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

**Examined by**                    PRB Accountants LLP

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**GATEWAY BAPTIST CHURCH**  
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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.

**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.

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**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.

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*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*

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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.

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**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.*

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**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.

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**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.

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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 its 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.

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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.



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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 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.

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**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,



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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.

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**TRUSTEES REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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.

  
.....  
Sharon Benefer

Treasurer  
On behalf of Gateway Baptist Church.

## **REPORT OF THE INDEPENDENT EXAMINER TO THE**

### **GATEWAY BAPTIST CHURCH**

Registered Charity No. 1129204

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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)(h) 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 £
<b>Income and endowments from</b>						
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
<b>Total</b>		<b>97,831</b>	<b>900</b>	<b>5,827</b>	<b>104,558</b>	<b>119,510</b>
<b>Expenditure on</b>						
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
<b>Total</b>	8	<b>82,998</b>	<b>10,854</b>	<b>4,951</b>	<b>98,803</b>	<b>114,151</b>
<b>Net income (expenditure)</b>		<b>14,833</b>	<b>(9,954)</b>	<b>876</b>	<b>5,755</b>	<b>5,359</b>
<b>Transfers between funds</b>	9	<b>(9,954)</b>	<b>9,954</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b>4,879</b>	<b>-</b>	<b>876</b>	<b>5,755</b>	<b>5,359</b>
<b>Other recognised gains/(losses)</b>						
Actuarial gains/(losses) on defined benefit pension	11	20,571	-	-	20,571	52
<b>Net movement in funds</b>		<b>25,450</b>	<b>-</b>	<b>876</b>	<b>26,326</b>	<b>5,411</b>
<b>Reconciliation of funds</b>						
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 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	12		674,129		675,075
<b>Current assets</b>					
Debtors	13	3,785		4,523	
Cash at bank and in hand	14	590,278		584,603	
			<u>594,063</u>	<u>589,126</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	15	5,651		4,886	
<b>Net current assets excluding pension liability</b>					
			<u>588,412</u>	<u>584,240</u>	
			<u>1,262,541</u>	<u>1,259,315</u>	
<b>Defined benefit pension scheme liability</b>	11		-	23,100	
<b>Total assets</b>	18		<u><u>1,262,541</u></u>	<u><u>1,236,215</u></u>	
<b>Funds</b>					
Restricted	16		1,155,233	1,154,357	
Designated	17		1	1	
Unrestricted			<u>107,307</u>	<u>81,857</u>	
			<u><u>1,262,541</u></u>	<u><u>1,236,215</u></u>	

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

  
.....  
Sharon Benefer - Treasurer

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

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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 2022**

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**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.

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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
	<u>88,630</u>	<u>900</u>	<u>2,983</u>	<u>92,513</u>	<u>106,734</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 £	2022 £	2021 £
Use of premises	6,530	-	-	6,530	4,620
Special events and fundraising	-	-	1,814	1,814	2,079
	<u>6,530</u>	<u>-</u>	<u>1,814</u>	<u>8,344</u>	<u>6,699</u>

**4 Investments**

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



**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5 Grants</b>	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

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>6 Activities directly relating to the work of the church</b>					
	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
	<u>80,478</u>	<u>-</u>	<u>1,026</u>	<u>81,504</u>	<u>95,568</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 2022**

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

**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
	<u>42,807</u>	<u>946</u>	<u>55,050</u>	<u>98,803</u>	<u>114,151</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 2022 accounts

£

General to Kingdom Fund

9,954

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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
	<u>42,807</u>	<u>44,966</u>
Employers allowance	<u>(2,451)</u>	<u>(2,439)</u>
	<u><u>40,356</u></u>	<u><u>42,527</u></u>
The average number of employees during the year was	<u>3</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 £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%.]

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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.

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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%

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Tangible fixed assets	Freehold property		Furniture & equipment	Total
	Church premises	Manse		
	£	£	£	£
<b>Cost or valuation</b>				
At 1 January 2022	378,035	295,000	188,337	861,372
At 31 December 2022	378,035	295,000	188,337	861,372
<b>Depreciation</b>				
At 1 January 2022	-	-	186,297	186,297
Charge for the year	-	-	946	946
At 31 December 2022	-	-	187,243	187,243
<b>Net book values</b>				
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
	<u>3,785</u>	<u>4,523</u>

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>14</b>	<b>Bank and cash balances</b>				<b>2022</b>	<b>2021</b>
					<b>£</b>	<b>£</b>
	National Westminster Bank - Business Reserve Account				474,325	473,295
	HSBC Bank				115,953	111,308
					<b>590,278</b>	<b>584,603</b>
<b>15</b>	<b>Creditors: Amounts falling due within one year</b>				<b>2022</b>	<b>2021</b>
					<b>£</b>	<b>£</b>
	Creditors for goods and services				1,752	1,418
	Accruals				2,520	2,520
	Other creditors				1,379	948
					<b>5,651</b>	<b>4,886</b>
<b>16</b>	<b>Restricted Funds</b>	<b>1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>31 December</b>	
		<b>2022</b>	<b>resources</b>	<b>expended</b>	<b>Transfers</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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)	-	-
		<b>1,154,357</b>	<b>5,827</b>	<b>(4,951)</b>	<b>-</b>	<b>1,155,233</b>
<b>17</b>	<b>Designated Funds</b>	<b>1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>31 December</b>	
		<b>2022</b>	<b>resources</b>	<b>expended</b>	<b>Transfers</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Kingdom Fund	1	900	(10,854)	9,954	1
<b>18</b>	<b>Analysis of net assets</b>	<b>Fixed</b>	<b>Current</b>	<b>Current</b>	<b>Total</b>	<b>Total</b>
		<b>assets</b>	<b>assets</b>	<b>liabilities</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	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
		<b>674,129</b>	<b>594,063</b>	<b>(5,651)</b>	<b>1,262,541</b>	<b>1,236,215</b>



**GATEWAY BAPTIST CHURCH**

Registered Charity No. 1129204

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**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.

**GATEWAY BAPTIST CHURCH**  
Registered Charity No. 1129204  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**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
	<u>83,577</u>	<u>82,683</u>	<u>(95,880)</u>	<u>(13,197)</u>	<u>-</u>	<u>70,380</u>

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