

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Details

Other names	OBC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-22
Register	View on the Charity Commission register

Contact

Address	The Branch 85 Warwick Road Solihull B92 7HP
Phone	0121 707 5722
Email	info@oltonbaptist.org
Website	www.oltonbaptist.org

Activities

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

Activities: During our Sunday service we hold a full programme of children's classes for all ages. We also run:- Small groups for attendees to meet, pray together, grow in faith etc.- A popular toddlers group which also demonstrates the love of Jesus Christ- Youth events and groups aimed at teenagers- Membership and Baptismal courses We provide support to other charities and Christian mission work.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£133,830	£140,844	-	-
2024-03-31	£137,261	£120,572	-	-
2023-03-31	£87,778	£97,933	-	-
2022-03-31	£102,364	£107,421	-	-
2021-03-31	£123,742	£93,095	-	-

Trustees

Name	Role	Appointed
Dawn Marie Nicholls	Chair	2025-06-29
Joseph David Belcher		2024-07-02
Katharine Nancy Johnston		2022-07-13
Martin John McClelland		2023-01-29
Nina Susan Clark		2025-03-23
Ogemdi Ndudi Ekwegh		2023-09-09

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Accounts

olton baptist
church

Olton Baptist Church

Trustees Report and Accounts

31 March 2025

**Charity number
1130659**

INDEX

	page
Section A Reference and Administration details	3
Section B Trustees Report	4
Section E Financial Review Independent Examiner's Report	7
Section G Declaration of Trustees	9
Declaration of Independent Examiner's	10
Statement of Financial Activities	11
Balance Sheet	12
Note to Accounts	13

Section A

Reference and administration details

Charity Name: Olton Baptist Church

Charity Number: 1130659

Registered Address:

The Branch, 85 Warwick Road, Olton, Solihull, West Midlands B92 7HP

Principal Place of Worship:

Langley School, Kineton Green Road, Olton, Solihull, West Midlands B92 7ER

Trustees:

Name

Ogemdi Ndudi Ekwegh
Martin John McClelland – Church Secretary
Jim Hopton – Chair of trustees & Treasurer
Dawn Nicholls – Chair of Trustees & Treasurer
Nina Susan Clark
Katharine Nancy Johnston
Joseph David Belcher
Rebecca Diane Ford

Term of Office

09/09/2023 – current
29/01/2023 – current
18/06/2019 – 29/06/2025
29/06/2025 - current
23/03/2025 – current
13/07/2022 – current
02/07/2024 – current
17/10/2020 – current

Property Trustees:

The Heart of England Baptist Association
BMS International Mission Centre
Selly Oak
Birmingham
B29 6QX

Bankers:

HSBC Bank Plc
34 Poplar Road
Solihull
West Midlands
B91 3AF

Section B Structure, governance and management

Olton Baptist Church ('OBC' or the 'Church') is governed and guided by the Trustees, which consists of a Minister, the Vision and Leadership Team ('VLT') the Secretary and the Treasurer. The VLT is led by a Minister and consists of up to 6 Members in addition to any Ministerial staff.

The Trustees each have delegated responsibility for overseeing particular areas of OBC life, in which they are ably supported by other members of the Church. OBC still continues to employ a part-time Children's Ministry Co-ordinator (18 hours). Children's ministry constitutes a major part of our church make-up. In addition, we employ a part-time (12 hours) Church Administrator, the role of which facilitates and guides the back-office function of the Church.

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The Trustees maintain a strong suite of policies which are aimed at safeguarding all those with whom OBC has contact as well as our obligations, legal and otherwise, as an Employer and as a Charity.

Section C Objectives and Activities

Charitable Objective

OBC is a charity by virtue of its Approved Governing Document (Constitution) which states that the principal purpose of the Charity is *'The advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the World.'*

OBC owns and occupies premises in Olton, the title documents of which are held on trust by the Heart of England Baptist Association (HEBA). This is entirely compatible with OBC's objectives.

Objectives and Activities

OBC's vision remains sharply focussed on engaging in the communities of which it is a part to share the love of Jesus `Christ and encourage individuals and communities to trust Him as Lord. To that end, when meeting together as the Church we use 'Come and See' as our motif in which the activities that promote fellowship, pastoral care, learning and worship provide an environment from which members are equipped to 'explore' the advancement of Christian faith wherever they may find themselves in daily life. In all of the Church's activities, we aim to show the love of Jesus Christ in both word and deed.

Our Sunday service remains pivotal to our 'Come and See' Message and takes place at 10.30am usually at Langley Secondary School on a Sunday. During this service, there is a full programme of children's activities that are for all children from toddlers to secondary school age.

OBC also runs a series of small groups which enable regular attendees of the Church to meet and pray together, share fellowship, grow in faith, and disciple each other pastorally for the 'explorer life' and pray together regarding all issues affecting us individually and those affecting the wider world.

There are two additional groups for teenagers, one that runs weekly and one fortnightly in school term-times. The Church also runs a toddler's group which meets at St Margaret's Church on Kineton Green Road, every Monday morning during school term-times. This popular 'explorer' group offers an important community service and visibly demonstrates the love of Jesus Christ.

From time to time, as required, the Church also runs Membership and Baptismal courses for those interested in developing their faith and/or becoming more formally committed to OBC.

OBC operates systems to ensure that all people working with children are appropriately vetted with regard to the Disclosure and Barring Service and in accordance with our safeguarding policy.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above demonstrate that OBC is involved in charitable and public benefit activities.

Section D Achievements and Performance

Advancement

OBC does not measure the success of its programmes only in numbers, that is membership and finance, but also in less tangible areas like acts of fellowship and encouragement.

In the last year OBC has been building on its vision around the 'Come and See' motif in the Gospel of John. We have broken down our values as being a people who empower others to:

- Know Jesus
- Speak Jesus
- Reveal Jesus

And this aligns with the three words that describe a disciple in the Gospels: Mimic, Student and Apprentice. In having this structure to understand who we are called to be as a community it has enabled us to better understand the journey we are on and how we move forward in it.

Know Jesus

We continue to ensure that OBC is a safe space where people grow in the grace and knowledge of Jesus Christ. Jesus at the centre remains our priority as a community.

To this end we continue to invest in spaces that help fulfil this objective. This includes: our Worship space on a Sunday, Fellowship spaces in meals and relaxed times together, Small Groups, Prayer Spaces and Online Spaces.

Speak Jesus

It is also important to us to invite others into relationship with Jesus and so we also invest in making this a reality.

This includes the continued employment a part time Children's and family Ministry Coordinator to help our children know the love of Jesus.

The last year has also seen our YOBs ministry (secondary school aged young people and above) grow tremendously. We have been delighted to see so many of our young people invested in Jesus and inviting others to be part of the journey. As part of our commitment to speaking Jesus, we invested in taking them to the Satellite Youth Camp for the second year in a row, taking a total of 19 young people. It was a tremendous time that was greatly enjoyed.

We also began a 321-course aimed towards providing a safe place for those with questions about faith to share thoughts and ask more about a life with Jesus.

Reveal Jesus

Also of great importance is our desire to bring the light of Jesus into our world by intentionally investing in our community. We continue to run our Toddler and Tea4U groups to support those at both ends of the age group in our local community. OBC also continue to have a good number of volunteers involved in the Crossroads Homeless Support group.

In addition to this, the OBC HUB, which is an inter-generational space that provides activity, friendship and hospitality for those in the Olton area, continues to go from strength to strength.

OBC have also partnered with Langley Secondary School to support local families in need in these times of economic hardship for a number of people across the UK. And we continue to explore more ways we can work with the school to bless our community.

Our Carol and Easter services have also been a highlight of the last 12 months, as the OBC musicians draw our community into seasons of joy and reflection.

The employment of a full-time minister and part time staff (an administrator and children's worker) helps facilitate our work in sharing the love of Jesus with each other and with our community.

Plans for the Future

We seek to build on our Come and See Vision by following God's leading in understanding how we can build on the things we are already doing and understand what new areas exist to create come and see spaces in our community that are safe and lead people towards a fulfilling life in the love of Jesus.

We will also be exploring how we become more of a presence in the Olton area and how our physical spaces can better serve these come and see spaces that we are looking to develop.

Section E Financial review

OBC continues to raise the funds it requires to continue its activities from within its own membership and congregation. No wider public appeal was made, or required, for funds during the year.

The most significant expenses relate to staff costs, hire of rooms and giving to charities closely associated with OBC (this is outlined in the Financial Activities and Notes to Accounts report, on pages 10-15).

The Church actively responded to its principal purpose (as outlined earlier in the 'Charitable Object' section of this report) and its moral duty as a Church to tithe a minimum of 10% of its income by making gifts to organisations and missionaries with Christian aims and objectives compatible with the church's own charitable purpose.

OBC is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the Church's objectives and achievements as outlined earlier in this report.

The financial results for the year are set out on pages 12 to 17. Our finances have remained balanced through the year; and as indicated last year this now gives us the confidence to seek further ways of reinforcing our community approach to church life.

The Trustees have made an assessment of the major risks facing the Church and are satisfied that there are policies in place to minimise these risks.

Reserves

The Trustees still adopt the policy of maintaining a balance in its General Funds to approximately six months' unrestricted fund expenditure at all times. Whilst this is a variable figure it is currently equivalent to circa £60,000 and is in place to ensure that OBC can continue to function effectively in the coming financial year. For 2024/25, the Church has been able to match this target.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Section F Other optional information

Section G

Declaration

Approved by the board of Trustees on

and signed on their behalf by:

Signature(s)		
Full name(s)	Jim Hopton	Martin McClelland
Position (eg Secretary, Chair, etc)	Chair of Trustees	Church Secretary

Date

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Mrs H Arthur



Dated: 28.07.25

**OLTON BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

INCOME RESOURCES	Notes	Year to 31 March 2025			Year to 31 March 2024
		General -		Total	General -
		Unrestricted Funds £	Restricted Funds £	Funds £	Unrestricted Funds £
Offerings and gifts	1 & 4	107,575	0	107,575	113,521
Income tax refund on gift aid		24,042	0	24,042	22,900
Bank Interest		1,734	0	1,734	767
Other income		479	0	479	0
Total		133,830	0	133,830	137,261
EXPENSES - Charitable activities					
Administration	5	7,894		7,894	7,764
Buildings	6	41,247		41,247	33,268
Fellowship	7	453		453	291
Giving - Grants payable	8	19,704		19,704	19,495
Leadership	9	962		962	5,560
Staff Costs	3	64,579		64,579	49,371
Mission	10	248		248	-3
Support	11	970		970	524
Worship	12	1,856		1,856	1,345
Youth	13	2,931		2,931	3,255
Total		140,844		140,844	120,572
GENERAL FUND :					
Surplus/ (Deficit) for the year		(7,014)	0	(7,014)	16,689
Balance brought forward		133,799	0	133,799	117,110
Balance carried forward		126,785	0	126,785	133,799
DESIGNATED FUNDS					
Refugee Support Fund		0		0	298
Building Fund - Brought Forward		185,300	0	185,300	185,300
Total Funds		312,085	0	312,085	319,118

Movements on reserves and all recognised gains and losses are shown above.

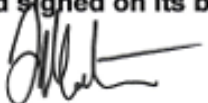
The notes on the following pages form part of these accounts

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025
BALANCE SHEET**

ASSETS	Notes	2025 £	2024 £
Tangible Fixed Assets	1 & 2		
Freehold Property		185,300	185,300
Fixtures & Fittings		<u> </u>	<u>0</u>
Total Fixed Assets		<u>185,300</u>	<u>185,300</u>
Current Assets			
Bank Accounts		126,785	133,802
Cash Float		<u> </u>	<u>16</u>
Total Current Assets		<u>312,085</u>	<u>133,818</u>
 Liabilities : amounts due in one year			
NET CURRENT ASSETS		<u>312,085</u>	<u>133,818</u>
NET ASSETS		<u><u>312,085</u></u>	<u><u>319,118</u></u>
 FUNDS			
General Fund		126,785	133,818
Building Fund		<u>185,300</u>	<u>185,300</u>
TOTAL FUNDS		<u><u>312,085</u></u>	<u><u>319,118</u></u>

Approved by the board of trustees on *8 Sept 2025*

and signed on its behalf by:



Jim Hopton (Chair of Trustees)

The notes on the following pages form part of these accounts

OLTON BAPTIST CHURCH

NOTES TO ACCOUNTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on a cash accounting basis, under the historical cost convention, and in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2015 FRSSE. The following are the accounting policies which have been applied in dealing with material items:

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a received basis, and only when the charity has legal entitlement, and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Unrestricted & Designated Funds

At present, none of the funds are restricted and are therefore available for general use in accordance with the principal policies of the Charity.

General Fund - the principal operating fund covering the cost of ministry, support for Christian missions, church activities, buildings and administration. Income is mainly coming from regular giving by members of the congregation (plus gift aid where applicable).

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis. Charitable activities include all costs that directly relate to the work of the Church, including running costs and costs of maintenance and repair. Support costs, Giving to other organisations and governance costs are deemed to relate directly to the work of the Church.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Freehold Buildings are valued at cost. Current market value is considered to be greater than original cost. The buildings are maintained to ensure no dilapidation ensues. Therefore no policy for depreciation is considered necessary.

Other equipment acquired for long term use is capitalised when over £250 and is depreciated on a straightline basis over 4 years.

Pensions - defined contribution schemes

The Church supports defined contribution pension schemes. Contributions are charged to the Income and Expenditure account as they become payable in accordance with the rules of the scheme.

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

2 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Total £
Cost			
At 1 April 2024	185,300		185,300
Additions	-	-	-
At 31 March 2025	<u>185,300</u>	<u>-</u>	<u>185,300</u>
Depreciation			
At 1 April 2024	-		-
Charge for the year	-		-
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2025	<u>185,300</u>	<u>-</u>	<u>185,300</u>
At 31 March 2024	<u>185,300</u>	<u>-</u>	<u>185,300</u>

3 Staff Costs and Trustee expenses

	2025 £	2024 £
Salaries & Emoluments	56,038	41,462
Social security costs		
Pension costs	8,541	7,908
	<u>64,579</u>	<u>49,371</u>
The average number of employees in the year was	<u>4</u>	<u>3</u>

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

The Church also paid contributions to employees own independent defined contribution stakeholder and work place pension schemes. The payments are charged to the Income and Expenditure as they become payable.

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

	Year to 31 March 2025 General - Unrestricted Funds	Year to 31 March 2024 General - Unrestricted Funds £
4 OFFERINGS		
Covenant scheme & gift aid	131,617	134,263
Interest	1,734	
Non Gift Aid	440	2,668
Cash	39	330
	<u>133,830</u>	<u>137,261</u>
5 ADMINISTRATION		
Staff Expenses	169	131
Advertising & Communications	57	1,238
Office resources	5,383	3,274
Insurance	1,299	1,279
Affiliate subscriptions	150	1,030
Payroll charges	659	742
Bank charges	177	69
	<u>7,894</u>	<u>7,764</u>
6 BUILDINGS		
Rent - hire of buildings for worship meetings	33,056	22,153
Utilities	2,767	3,589
Maintenance	1,324	7,526
Refurbishment	4,100	
	<u>41,247</u>	<u>33,268</u>
7 FELLOWSHIP		
Catering expenses	453	151
Home group resources & Miscellaneous		140
	<u>453</u>	<u>291</u>
8 GIVING - Grants Payable		
Home Mission - HEBA	6,548	5,220
Baptist Missionary Society	5,586	6,120
Other Mission support	1,618	1,866
Agape	5,102	4,728
Giving - contingency	850	1,560
	<u>19,704</u>	<u>19,495</u>
9 LEADERSHIP		
Colledge fees		5000
Expenses	672	
Training	290	560
	<u>962</u>	<u>5560</u>

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

	Year to 31 March 2025 General - Unrestricted Funds £	Year to 31 March 2024 General - Unrestricted Funds £
10 MISSION		
Toddler Group	248	-140
Outreach - Sunday Out and general	<u> </u>	<u>137</u>
	<u>248</u>	<u>-3</u>
11 SUPPORT		
Refugee support	750	
Pastoral support	<u>220</u>	<u>226</u>
	<u>970</u>	<u>226</u>
12 WORSHIP		
Copyright Licence	1,220	1,149
PA & Projection	<u>636</u>	<u>195</u>
	<u>1,856</u>	<u>1,345</u>
13 YOUTH		
Youth Groups	1,246	908
Sunday Club	<u>1,685</u>	<u>2,347</u>
	<u>2,931</u>	<u>3,255</u>
14 Designated Fund - Refugee Support		
Balance at 1 April 2023		358
Donations & Fund raising Received		240

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Accounts

olton baptist
church

Olton Baptist Church

Trustees Report and Accounts

31 March 2024

**Charity number
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INDEX

	page
Section A Reference and Administration details	3
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Section A

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Trustees:

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Martin John McClelland – Church Secretary
Jim Hopton– Chair of trustees & Treasurer
Paul Cheesman
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Rebecca Diane Ford

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09/09/2023 – current
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There are two additional groups for teenagers, one that runs weekly and one fortnightly in school term-times. The Church also runs a toddler's group which meets at St Margaret's Church on Kineton Green Road, every Monday morning during school term-times. This popular 'explorer' group offers an important community service and visibly demonstrates the love of Jesus Christ.

From time to time, as required, the Church also runs Membership and Baptismal courses for those interested in developing their faith and/or becoming more formally committed to OBC.

OBC operates systems to ensure that all people working with children are appropriately vetted with regard to the Disclosure and Barring Service and in accordance with our safeguarding policy.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above demonstrate that OBC is involved in charitable and public benefit activities.

Section D Achievements and Performance

Advancement

OBC does not measure the success of its programmes only in numbers, that is membership and finance, but also in less tangible areas like acts of fellowship and encouragement.

This reporting period has been an exciting time for the church, our new Minister: Ogemdi Ndudi Ekweh 'ND' was appointed in a special commissioning service in September 2023. ND and his family Emma, Asher and Joshi have already been a real blessing and encouragement to our fellowship. The emphasis in this period has been to ensure that OBC is a 'Safe Place', physically, mentally and spiritually for those meeting with us.

For the reported period we advanced our Objectives by:

- our continued employment of a part time Children's Ministry Co-ordinator to lead the engagement our community of young people in the Church.
- Our continued Employment of a part time Church Administrator
- Introducing Buffet gatherings and Breakfast gatherings to build fellowship.
- Maintaining the toddler group which the church membership continues to support well.
- Continuing contact with other charities, including the support of asylum seekers and refugees with befriending, practical assistance and accompaniment through their legal process.
- Running a T4U (Tea for You) group, which support our older members, continued to engage together with care packages taken door to door and meeting online or outdoors where appropriate.
- Crossroads Homeless Soup Run, as part of a wider project, OBC offers volunteers once a month to take sandwiches, soup, and other items to the homeless in Birmingham.
- Several small groups such as a weekly craft group, Men's social activities etc.

Plans for the Future

Having appointed our new Minister ND at the commissioning service in September 2023, our plans will be for ND and family to be established and lead our activities.

We plan to set up a multi-generational afternoon gathering 'The Hub' which will take place at Langley School and will involve a social space, a craft space and a sports space.

This coming year we will continue improving the facilities at our Church office building including a room used for our Young People 'YOBS Group' so that better use could be made with the space. We will also continue to update our IT equipment.

Other plans for the future will be led and directed by our new Minister, Ogemdi Ndudi Ekwegh 'ND'.

Section E Financial review

OBC continues to raise the funds it requires to continue its activities from within its own membership and congregation. No wider public appeal was made, or required, for funds during the year.

The most significant expenses relate to staff costs, hire of rooms and giving to charities closely associated with OBC (this is outlined in the Financial Activities and Notes to Accounts report, on pages 10-15).

The Church actively responded to its principal purpose (as outlined earlier in the 'Charitable Object' section of this report) and its moral duty as a Church to tithe a minimum of 10% of its income by making gifts to organisations and missionaries with Christian aims and objectives compatible with the church's own charitable purpose.

OBC is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the Church's objectives and achievements as outlined earlier in this report.

The financial results for the year are set out on pages 12 to 17. Our finances have remained balanced through the year; and as indicated last year this now gives us the confidence to seek further ways of reinforcing our community approach to church life.

The Trustees have made an assessment of the major risks facing the Church and are satisfied that there are policies in place to minimise these risks.

Reserves

The Trustees still adopt the policy of maintaining a balance in its General Funds to approximately six months' unrestricted fund expenditure at all times. Whilst this is a variable figure it is currently equivalent to circa £60,000 and is in place to ensure that OBC can continue to function effectively in the coming financial year. For 2023/24, the Church has been able to match this target.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section F Other optional information

Section G Declaration

Approved by the board of Trustees on
and signed on their behalf by:

Signature(s)		<i>M. J. McClelland</i>
Full name(s)	Jim Hopton	Martin McClelland
Position (eg Secretary, Chair, etc)	Chair of Trustees	Church Secretary

Date

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Mrs H Arthur



Dated: 10.10.2024

**OLTON BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

INCOME RESOURCES	Notes	Year to 31 March 2024			Year to 31 March 2023
		General -		Total	General -
		Unrestricted Funds £	Restricted Funds £	Funds £	Unrestricted Funds £
Offerings and gifts	1 & 4	113,521	0	113,521	70,340
Income tax refund on gift aid		22,900	0	22,900	17,215
Bank Interest		767	0	767	222
Other income		73	0	0	0
Total		137,261	0	137,261	87,778
EXPENSES - Charitable activities					
Administration	5	7,764		7,764	7,009
Buildings	6	33,268		33,268	16,418
Fellowship	7	291		291	419
Giving - Grants payable	8	19,495		19,495	20,215
Leadership	9	5,560		5,560	5,924
Staff Costs	3	49,371		49,371	39,774
Mission	10	-3		-3	779
Support	11	226		226	328
Worship	12	1,345		1,345	3,128
Youth	13	3,255		3,255	3,938
Total		120,572		120,572	97,933
GENERAL FUND :					
Surplus/ (Deficit) for the year		16,689	0	16,689	(10,156)
Balance brought forward		116,831	0	116,831	126,987
Balance carried forward		133,520	0	133,520	116,831
DESIGNATED FUNDS					
Refugee Support Fund	14	298	0	298	358
Building Fund - Brought Forward		185,300	0	185,300	185,300
Total Funds		319,118	0	319,118	301,395

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 13 to 16 form part of these accounts

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
BALANCE SHEET**

	2024 £	2023 £
ASSETS		
Tangible Fixed Assets		
Freehold Property	185,300	185,300
Fixtures & Fittings	<u>0</u>	<u>0</u>
Total Fixed Assets	<u>185,300</u>	<u>185,300</u>
Current Assets		
Bank Accounts	133,802	116,095
Cash Float	<u>16</u>	<u>0</u>
Total Current Assets	<u>133,818</u>	<u>116,095</u>

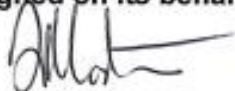
Liabilities : amounts due in one year
Church holiday payments

NET CURRENT ASSETS	<u>133,818</u>	<u>116,095</u>
NET ASSETS	<u><u>319,118</u></u>	<u><u>301,095</u></u>

	£	£
FUNDS		
General Fund	133,520	115,737
Designated Funds	298	358
Building Fund	<u>185,300</u>	<u>185,300</u>
TOTAL FUNDS	<u><u>319,118</u></u>	<u><u>301,095</u></u>

Approved by the board of trustees on 4th November 2024

and signed on its behalf by:



Jim Hopton (Chair of Trustees)

OLTON BAPTIST CHURCH

NOTES TO ACCOUNTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on a cash accounting basis, under the historical cost convention, and in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2015 FRSSE. The following are the accounting policies which have been applied in dealing with material items:

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a received basis, and only when the charity has legal entitlement, and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Unrestricted & Designated Funds

At present, none of the funds are restricted and are therefore available for general use in accordance with the principal policies of the Charity.

General Fund - the principal operating fund covering the cost of ministry, support for Christian missions, church activities, buildings and administration. Income is mainly coming from regular giving by members of the congregation (plus gift aid where applicable).

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis. Charitable activities include all costs that directly relate to the work of the Church, including running costs and costs of maintenance and repair. Support costs, Giving to other organisations and governance costs are deemed to relate directly to the work of the Church.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Freehold Buildings are valued at cost. Current market value is considered to be greater than original cost. The buildings are maintained to ensure no dilapidation ensues. Therefore no policy for depreciation is considered necessary.

Other equipment acquired for long term use is capitalised when over £250 and is depreciated on a straightline basis over 4 years.

Pensions - defined contribution schemes

The Church operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure account as they become payable in accordance with the rules of the scheme.

OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

2 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 April 2023	185,300		185,300
Additions	-	-	-
At 31 March 2024	<u>185,300</u>	<u>-</u>	<u>185,300</u>
Depreciation			
At 1 April 2023	-		-
Charge for the year	-		-
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2024	<u>185,300</u>	<u>-</u>	<u>185,300</u>
At 31 March 2024	<u>185,300</u>	<u>-</u>	<u>185,300</u>

3 Staff Costs and Trustee expenses

	2024 £	2023 £
Salaries & Emoluments	41,462	34,234
Social security costs		0
Pension costs	7,908	5,541
	<u>49,371</u>	<u>39,774</u>
The average number of employees in the year was	<u>3</u>	<u>3</u>

No employee received emoluments in excess of £60,000 during the year (2023 None).

The Church also paid contributions to employees own independent defined contribution stakeholder and work place pension schemes. The payments are charged to the Income and Expenditure as they become payable.

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

	Year to 31 March 2024 General - Unrestricted Funds	Year to 31 March 2023 General - Unrestricted Funds £
4 OFFERINGS		
Covenant scheme & gift aid	134,263	83,436
Non Gift Aid	2,668	4,167
Cash	330	175
	<u>137,261</u>	<u>87,778</u>
5 ADMINISTRATION		
Staff Expenses	131	201
Advertising & Communications	1,238	456
Office resources	3,274	3,333
Insurance	1,279	1,205
Affiliate subscriptions	1,030	1,039
Payroll charges	742	706
Bank charges	69	68
	<u>7,764</u>	<u>7,009</u>
6 BUILDINGS		
Rent - hire of buildings for worship meetings	22,153	8,393
Utilities	3,589	4,139
Maintenance	7,526	3,887
	<u>33,268</u>	<u>16,418</u>
7 FELLOWSHIP		
Canteen expenses	151	168
Home group resources & Miscellaneous	140	226
Church holiday		25
	<u>291</u>	<u>419</u>
8 GIVING - Grants Payable		
Home Mission - HEBA	5,220	5,220
Baptist Missionary Society	6,120	6,120
Other Mission support	1,866	1,590
Agape	4,728	6,595
Giving - contingency	1,560	689
	<u>19,495</u>	<u>20,215</u>
9 LEADERSHIP		
Speaker fees		712
Colledge fees	5,000	
Training	560	5212
	<u>5,560</u>	<u>5924</u>

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

	Year to 31 March 2024 General - Unrestricted Funds £	Year to 31 March 2023 General - Unrestricted Funds £
10 MISSION		
Toddler Group	-140	28
Outreach - Sunday Out and general	137	751
	<u>-3</u>	<u>779</u>
11 SUPPORT		
Pastoral support	226	328
	<u>226</u>	<u>328</u>
12 WORSHIP		
Copyright Licence	1,149	1,061
PA & Projection	195	2,067
	<u>1,345</u>	<u>3,128</u>
13 YOUTH		
Youth Groups	908	879
Travel		
Student support Bursary		0
Sunday Club Expenses	2,347	2,965
Training		94
	<u>3,255</u>	<u>3,938</u>
14 Designated Fund - Refugee Support		
Balance at 1 April 2023	358	704
Donations & Fund raising Received	240	544
Transfer from General Funds	1,000	
Gifts and expenses to Individuals	1,300	890
Balance at 31 March 2024	<u>298</u>	<u>358</u>

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Accounts



Olton Baptist Church

Trustees Report and Accounts

31 March 2023

**Charity number
1130659**

INDEX

	page
Section A Reference and Administration details	3
Section B Trustees Report	4
Section E Financial Review Independent Examiner's Report	6
Section G Declaration of Trustees	8
Declaration of Independent Examiner's	9
Statement of Financial Activities	10
Balance Sheet	11
Note to Accounts	12

Section A

Reference and administration details

Charity Name: Olton Baptist Church

Charity Number: 1130659

Registered Address:

The Branch, 85 Warwick Road, Olton, Solihull, West Midlands B92 7HP

Principal Place of Worship:

Langley School, Kineton Green Road, Olton, Solihull, West Midlands B92 7ER

Trustees:

Name

Ogemdi Ndudi Ekwegh
Martin John McClelland – Church Secretary
Jim Hopton– Chair of trustees & Treasurer
Paul Cheesman (re-elected 2018)
Katharine Nancy Johnston
Jonathan Fortnam
Rebecca Diane Ford

Term of Office

09/09/2023 – current
29/01/2023 – current
18/06/2019 – current
05/06/2013 – current
13/07/2012 – current
18/06/2019 – current
17/10/2020 – current

Property Trustees:

The Heart of England Baptist Association
BMS International Mission Centre
Selly Oak
Birmingham
B29 6QX

Bankers:

HSBC Bank Plc
34 Poplar Road
Solihull
West Midlands
B91 3AF

Section B Structure, governance and management

Olton Baptist Church ('OBC' or the 'Church') is governed and guided by the Trustees, which consists of a Minister, the Vision and Leadership Team ('VLT') the Secretary and the Treasurer. The VLT would be led by a Minister (OBC is currently in pastoral vacancy) and consists of up to 6 Members in addition to any Ministerial staff.

The Trustees each have delegated responsibility for overseeing particular areas of OBC life, in which they are ably supported by other members of the Church. OBC still continues to employ a part-time Children's Ministry Co-ordinator (18 hours). Children's ministry constitutes a major part of our church make-up. In addition, we employ a part-time (12 hours) Church Administrator, the role of which facilitates and guides the back-office function of the Church. During the reported period, one member of the Trustees was also a part-time (20 hours) paid community worker for the Church.

The Trustees are elected by a vote by the members of OBC. The Trustees meet at least 4 times each year, and the VLT meet up to approximately 20 times per year. Members of the Church are accepted in accordance with the Constitution, where they are encouraged to have been publicly baptised on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The Church meets in a Members' Meeting approximately 5 times per year and holds a pivotal role in shaping and agreeing the direction of the Church, as outlined in the Constitution. Relevant matters may be submitted to the Church Meeting by the Trustees for guidance or may be raised by Members in Church Meetings for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church Meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

The Trustees maintain a strong suite of policies which are aimed at safeguarding all those with whom OBC has contact as well as our obligations, legal and otherwise, as an Employer and as a Charity.

Section C Objectives and Activities

Charitable Objective

OBC is a charity by virtue of its Approved Governing Document (Constitution) which states that the principal purpose of the Charity is *'The advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the World.'*

OBC owns and occupies premises in Olton, the title documents of which are held on trust by the Heart of England Baptist Association (HEBA). This is entirely compatible with OBC's objectives.

Objectives and Activities

OBC's vision remains sharply focussed on engaging in the communities of which it is a part to share the love of Jesus `Christ and encourage individuals and communities to trust Him as Lord. To that end, when meeting together as the Church we are a 'base camp' in which the activities that promote fellowship, pastoral care, learning and worship provide an environment from which members are equipped to 'explore' the advancement of Christian faith wherever they

may find themselves in daily life. In all of the Church's activities, we aim to show the love of Jesus Christ in both word and deed.

Our Sunday service remains pivotal to the base camp model and takes place on 10.30am usually at Langley Secondary School on a Sunday. During this service, there is a full programme of children's activities that are for all children from toddlers to secondary school age.

OBC also runs a series of small groups which enable regular attendees of the Church to meet and pray together, share fellowship, grow in faith, and disciple each other pastorally for the 'explorer life' and pray together regarding all issues affecting us individually and those affecting the wider world.

There are two additional groups for teenagers, one that runs weekly and one fortnightly in school term-times. The Church also runs a toddler's group which meets at St Margaret's Church on Kineton Green Road, every Monday morning during school term-times. This popular 'explorer' group offers an important community service and visibly demonstrates the love of Jesus Christ.

From time to time, as required, the Church also runs Membership and Baptismal courses for those interested in developing their faith and/or becoming more formally committed to OBC.

OBC operates systems to ensure that all people working with children are appropriately vetted with regard to the Disclosure and Barring Service and in accordance with our safeguarding policy.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above demonstrate that OBC is involved in charitable and public benefit activities.

Section D Achievements and Performance

Advancement

OBC does not measure the success of its programmes only in numbers, that is membership and finance, but also in less tangible areas like acts of fellowship and encouragement.

This reporting period has been an exciting time for the church where our search for a new Minister through the Settlement process and the help of HEBA met with success. A candidate to be appointed as the new Minister was identified and voted in by the church. The new Minister ND has subsequently started – to be included in next year's report.

In the meantime, for the reported period we advanced our Objects by:

- our continued employment of a part time Children's Ministry Co-ordinator to lead the engagement our community of young people in the Church.
- Our continued Employment of a part time Church Administrator
- Our connections in the community have meant that we were again able to put on an outdoor Carol Service called "Carols by Headlight" to enable us to build community in Olton and our surrounding area.
- Maintaining the toddler group which the church membership continues to support well.
- Continuing contact with other charities, including the support of asylum seekers and refugees with befriending, practical assistance and accompaniment through their legal process.
- Running a T4U (Tea for You) group, which support our older members, continued to engage together with care packages taken door to door and meeting online or outdoors where appropriate.

Plans for the Future

Having confirmed the candidate for the Ministerial Vacancy, and the candidate accepting the offer, the plan for the next year will be to appoint the Minister through a commissioning service (September 2023) and establish the new minister along with his family in a Manse.

Meanwhile, we will continue to support the part time church community worker in through Cardiff Bible College. She has now moved to another Church in the area to further develop.

This coming year we may start considering the options for improving the facilities at our Church office building so that better use could be made with the space that we have and also updating our IT and PA equipment.

Other plans for the future will be led and directed by our new Minister, as we receive him into Membership.

Section E Financial review

OBC continues to raise the funds it requires to continue its activities from within its own membership and congregation. No wider public appeal was made, or required, for funds during the year. Our membership has dropped since COVID-19, as we have seen across many churches, and this has led to a drop in our regular income of around 20%. As we are currently in a pastoral vacancy this has enabled OBC to continue to function at a normal level.

The most significant expenses relate to staff costs, hire of rooms and giving to charities closely associated with OBC (this is outlined in the Financial Activities and Notes to Accounts report, on pages 12-16).

The Church actively responded to its principal purpose (as outlined earlier in the 'Charitable Object' section of this report) and its moral duty as a Church to tithe a minimum of 10% of its income by making gifts to organisations and missionaries with Christian aims and objectives compatible with the church's own charitable purpose.

OBC is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the Church's objectives and achievements as outlined earlier in this report.

The financial results for the year are set out on pages 12 to 17. Our finances have remained balanced through the year; and as indicated last year this now gives us the confidence to seek further ways of reinforcing our community approach to church life.

The Trustees have made an assessment of the major risks facing the Church and are satisfied that there are policies in place to minimise these risks.

Reserves

The Trustees still adopt the policy of maintaining a balance in its General Funds to approximately six months' unrestricted fund expenditure at all times. Whilst this is a variable figure it is currently

equivalent to circa £60,000 and is in place to ensure that OBC can continue to function effectively in the coming financial year. For 2022/23, the Church has been able to match this target.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section F Other optional information

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Section G Declaration

Approved by the board of Trustees on
and signed on their behalf by:

Signature(s)		
---------------------	--	---

Full name(s)	Jim Hopton	Martin McClelland
---------------------	------------	-------------------

Position (eg Secretary, Chair, etc)	Chair of Trustees	Church Secretary
--	-------------------	------------------

Date	
-------------	--

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act,

- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.



Mrs H Arthur

Dated: 07.11.23

**OLTON BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Year to 31 March 2023			Year to 31 March 2022
		General -		Total Funds £	General -
		Unrestricted Funds £	Restricted Funds £		Unrestricted Funds £
INCOME RESOURCES					
Offerings and gifts	1 & 4	70,340	0	70,340	81,644
Income tax refund on gift aid		17,215	0	17,215	20,711
Bank Interest		222	0	222	9
Other income			0	0	0
Total		87,778	0	87,778	102,364
EXPENSES - Charitable activities					
Administration	5	7,009		7,009	6,329
Buildings	6	16,418		16,418	11,311
Fellowship	7	419		419	141
Giving - Grants payable	8	20,215		20,215	20,238
Leadership	9	5,924		5,924	5,815
Staff Costs	3	39,774		39,774	53,510
Mission	10	779		779	6,222
Support	11	328		328	581
Worship	12	3,128		3,128	1,016
Youth	13	3,938		3,938	2,257
Total		97,933		97,933	107,421
GENERAL FUND :					
Surplus/ (Deficit) for the year		(10,156)	0	(10,156)	(5,059)
Balance brought forward		131,903	0	131,903	136,962
Balance carried forward		121,747	0	121,747	131,903
DESIGNATED FUNDS					
Refugee Support Fund	14	358	0	358	704
Building Fund - Brought Forward		185,300	0	185,300	185,300
Total Funds		307,408	0	307,408	318,070

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 13 to 16 form part of these accounts

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023
BALANCE SHEET**

	2023	2022
	£	£
ASSETS		
Tangible Fixed Assets		
Freehold Property	185,300	185,300
Fixtures & Fittings	<u>0</u>	<u>0</u>
Total Fixed Assets	<u>185,300</u>	<u>185,300</u>
Current Assets		
Bank Accounts	122,615	135,271
Cash Float	<u>0</u>	<u>0</u>
Total Current Assets	<u>122,615</u>	<u>135,271</u>
Liabilities : amounts due in one year		
Church holiday payments		2,501
NET CURRENT ASSETS	<u>122,615</u>	<u>132,770</u>
NET ASSETS	<u>307,915</u>	<u>318,070</u>

	£	£
FUNDS		
General Fund	121,747	141,390
Designated Funds	358	864
Building Fund	<u>185,300</u>	<u>185,300</u>
TOTAL FUNDS	<u>307,915</u>	<u>327,557</u>

Approved by the board of trustees on 13 Nov 2023

and signed on its behalf by:

Jim Hopton (Chair of Trustees)



The notes on pages 13 to 16 form part of these accounts

OLTON BAPTIST CHURCH

NOTES TO ACCOUNTS

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on a cash accounting basis, under the historical cost convention, and in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2015 FRSSE. The following are the accounting policies which have been applied in dealing with material items:

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a received basis, and only when the charity has legal entitlement, and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Unrestricted & Designated Funds

At present, none of the funds are restricted and are therefore available for general use in accordance with the principal policies of the Charity.

General Fund - the principal operating fund covering the cost of ministry, support for Christian missions, church activities, buildings and administration. Income is mainly coming from regular giving by members of the congregation (plus gift aid where applicable).

Designated Building Fund - funds set aside from previous years for building purposes. This fund was used to purchase the Church administration office known as "The Branch".

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis. Charitable activities include all costs that directly relate to the work of the Church, including running costs and costs of maintenance and repair. Support costs, Giving to other organisations and governance costs are deemed to relate directly to the work of the Church.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Freehold Buildings are valued at cost. Current market value is considered to be greater than original cost. The buildings are maintained to ensure no dilapidation ensues. Therefore no policy for depreciation is considered necessary.

Other equipment acquired for long term use is capitalised when over £250 and is depreciated on a straightline basis over 4 years.

Pensions - defined contribution schemes

The Church operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure account as they become payable in accordance with the rules of the scheme.

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

2 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 April 2021	185,300		185,300
Additions	-	-	-
At 31 March 2022	<u>185,300</u>	<u>-</u>	<u>185,300</u>
Depreciation			
At 1 April 2020	-		-
Charge for the year	-		-
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2022	<u>185,300</u>	<u>-</u>	<u>185,300</u>
At 31 March 2021	<u>185,300</u>	<u>-</u>	<u>185,300</u>

3 Staff Costs and Trustee expenses

	2023 £	2022 £
Salaries & Emoluments	34,234	48,079
Social security costs	0	0
Pension costs	5,541	5,431
	<u>39,774</u>	<u>53,510</u>
The average number of employees in the year was	<u>3</u>	<u>4</u>

No employee received emoluments in excess of £60,000 during the year (2022 None).

One of the Trustees, as an employee, received emoluments totalling of £ 9,174 (2022 one trustee total £14,678). These emoluments were paid in their capacity as Church Worker, and not as trustee.

The Church also paid contributions to employees own independent defined contribution stakeholder and work place pension schemes. The payments are charged to the Income and Expenditure as they become payable.

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

	Year to 31 March 2023 General - Unrestricted Funds	Year to 31 March 2022 General - Unrestricted Funds £
4 OFFERINGS		
Covenant scheme & gift aid	83,436	92,142
Non Gift Aid	4,167	9,902
Cash	175	320
	<u>87,778</u>	<u>102,364</u>
5 ADMINISTRATION		
Staff Expenses	201	
Advertising & Communications	456	489
Office resources	3,333	3,836
Insurance	1,205	1,120
Affiliate subscriptions	1,039	860
Payroll charges	706	-
Bank charges	68	24
	<u>7,009</u>	<u>6,329</u>
6 BUILDINGS		
Rent - hire of buildings for worship meetings	8,393	5,725
Utilities	4,139	2,235
Cleaning		1,466
Maintenance	3,887	1,885
	<u>16,418</u>	<u>11,311</u>
7 FELLOWSHIP		
Canteen expenses	168	141
Home group resources & Miscellaneous	226	-
Church holiday	25	
	<u>419</u>	<u>141</u>
8 GIVING - Grants Payable		
Home Mission - HEBA	5,220	5,220
Baptist Missionary Society	6,120	6,120
Other Mission support	1,590	1,244
Agape	6,595	6,471
Shirley Family Support	-	522
Giving - contingency	689	660
	<u>20,215</u>	<u>20,238</u>
9 LEADERSHIP		
Speaker fees	712	932
Training	5,212	4883
	<u>5,924</u>	<u>5815</u>

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

	Year to 31 March 2023 General - Unrestricted Funds £	Year to 31 March 2022 General - Unrestricted Funds £
10 MISSION		
Toddler Group	28	1,015
Outreach - Sunday Out and general	751	5,207
Mission Sending	779	6,222
	<u>779</u>	<u>6,222</u>
11 SUPPORT		
Pastoral support	328	581
	<u>328</u>	<u>581</u>
12 WORSHIP		
Copyright Licence	1,061	1,003
Communion	0	13
PA & Projection	2,067	1,016
	<u>3,128</u>	<u>1,016</u>
13 YOUTH		
Youth Groups	879	151
Travel	0	48
Student support Bursary	0	0
Sunday Club Expenses	2,965	1,983
Training	94	75
	<u>3,938</u>	<u>2,257</u>
14 Designated Fund - Refugee Support		
Balance at 1 April 2021	704	864
Donations & Fund raising Received	544	280
Transfer from General Funds	0	0
Gifts and expenses to Individuals	890	440
Balance at 31 March 2022	<u>358</u>	<u>704</u>

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Accounts

olton baptist
church

Olton Baptist Church

Trustees Report and Accounts

31 March 2022

**Charity number
1130659**

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

INDEX

	page
Section A Reference and Administration details	3
Section B Trustees Report	4
Section E Financial Review Independent Examiner's Report	6
Section G Declaration of Trustees	8
Declaration of Independent Examiner's	9
Statement of Financial Activities	10
Balance Sheet	11
Note to Accounts	12

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Section A Reference and administration details

Charity Name: Olton Baptist Church

Charity Number: 1130659

Registered Address:

The Branch, 85 Warwick Road, Olton, Solihull, West Midlands B92 7HP

Principal Place of Worship:

Langley School, Kineton Green Road, Olton, Solihull, West Midlands B92 7ER

Trustees:

Name	Term of Office
Pastoral vacancy	25/8/2019 -
Karen Russell – Church Secretary	07/02/2017 – current
Jim Hopton– Chair of trustees & Treasurer	18/06/2019 – current
Bernice Lingard (re-elected Jun 2019)	12/06/2014 – current
Paul Cheesman (re-elected 2018)	05/06/2013 – current
Kara Williams	18/06/2019 – current
Jonathan Fortnam	18/06/2019 – current
Rebecca Ford	17/10/2020 - current

Property Trustees:

The Heart of England Baptist Association
BMS International Mission Centre
Selly Oak
Birmingham
B29 6QX

Bankers:

HSBC Bank Plc
34 Poplar Road
Solihull
West Midlands
B91 3AF

Section B Structure, governance and management

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Olton Baptist Church ('OBC' or the 'Church') is governed and guided by the Trustees, which consists of a Minister, the Vision and Leadership Team ('VLT') the Secretary and the Treasurer. The VLT would be led by a Minister (OBC is currently in pastoral vacancy) and consists of up to 6 Members in addition to any Ministerial staff.

The Trustees each have delegated responsibility for overseeing particular areas of OBC life, in which they are ably supported by other members of the Church. OBC still continues to employ a part-time Children's Ministry Co-ordinator (18 hours) and a Youth and Children's Worker (26 hours). Children's ministry constitutes a major part of our church make-up. In addition, we employ a part-time (12 hours) Church Administrator, the role of which facilitates and guides the back-office function of the Church. One member of our Trustees is also a part-time (20 hours) paid community worker for the Church.

The Trustees are elected by a vote by the members of OBC. The Trustees meet at least 4 times each year, and the VLT meet up to approximately 20 times per year. Members of the Church are accepted in accordance with the Constitution, where they are encouraged to have been publicly baptised on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The Church meets in a Members' Meeting approximately 5 times per year and holds a pivotal role in shaping and agreeing the direction of the Church, as outlined in the Constitution. Relevant matters may be submitted to the Church Meeting by the Trustees for guidance or may be raised by Members in Church Meetings for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church Meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

The Trustees maintain a strong suite of policies which are aimed at safeguarding all those with whom OBC has contact as well as our obligations, legal and otherwise, as an Employer and as a Charity.

Section C Objectives and Activities

Charitable Objective

OBC is a charity by virtue of its Approved Governing Document (Constitution) which states that the principal purpose of the Charity is *'The advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the World.'*

OBC owns and occupies premises in Olton, the title documents of which are held on trust by the Heart of England Baptist Association (HEBA). This is entirely compatible with OBC's objectives.

Objectives and Activities

OBC's vision remains sharply focussed on engaging in the communities of which it is a part to share the love of Jesus `Christ and encourage individuals and communities to trust Him as Lord. To that end, when meeting together as the Church we are a 'base camp' in which the activities that promote fellowship, pastoral care, learning and worship provide an environment from which members are equipped to 'explore' the advancement of Christian faith wherever they may find themselves in

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

daily life. In all of the Church's activities we aim to show the love of Jesus Christ in both word and deed, to encourage people into a closer relationship with Him as Lord.

Following the Covid-19 pandemic (March 2021 and beyond):

We have continued to meet occasionally using a virtual platform but we aim to meet in person where at all possible. Our Sunday service remains pivotal to the base camp model and takes place on 10.30am usually at Langley Secondary School on a Sunday. During this service, there is a full programme of children's activities that are for all children from toddlers to secondary school age.

OBC also runs a series of small groups which enable regular attendees of the Church to meet and pray together, share fellowship, grow in faith and disciple each other pastorally for the 'explorer life' and pray together regarding all issues affecting us individually and those affecting the wider world.

There are two additional groups for teenagers, one that runs weekly and one fortnightly in school term-times. The Church also runs a toddler's group which meets at St Margaret's Church on Kineton Green Road, every Monday morning during school term-times. This popular 'explorer' group offers an important community service and visibly demonstrates the love of Jesus Christ.

From time to time, as required, the Church also runs Membership and Baptismal courses for those interested in developing their faith and/or becoming more formally committed to OBC.

OBC operates systems to ensure that all people working with children are appropriately vetted with regard to the Disclosure and Barring Service and in accordance with our safeguarding policy.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above demonstrate that OBC is involved in charitable and public benefit activities.

Section D Achievements and Performance

Advancement

OBC does not measure the success of its programmes only in numbers, that is membership and finance, but also in less tangible areas like acts of fellowship and encouragement.

Our Sunday attendance has been roughly static across the last year even though we were meeting on a virtual platform. We are currently seeking a replacement minister and the advancement of our objects continues notwithstanding this state of pastoral vacancy.

We are advancing our Objects by:

- our continued employment of a part time Children's Ministry Co-ordinator and the addition of a Youth and Children's Worker (from Jun 20 to 22), to lead the engagement our community of young people in the Church.
- Employing a part time Church Administrator (Jul 21)
- Our connections in the community have meant that we were again able to put on an outdoor Carol Service called "Carols by Headlight" to enable us to build community in Olton and our surrounding area.
- Maintaining the toddler group which the church membership continues to support well.
- Continuing contact with other charities, including the support of asylum seekers and refugees with befriending, practical assistance and accompaniment through their legal process.

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

- Running a T4U (Tea for You) group, which support our older members, continued to engage together with care packages taken door to door and meeting online or outdoors where appropriate.
- the Church website was refreshed

Plans for the Future

This year we have concentrated on establishing our small team of staff. Our part time church community worker has been in post for three years now and continues to help with general ministry tasks which are especially helpful during the Pastoral Vacancy. The role continues to focus on outreach. In September 2021 they started a 3 year part time Baptist Ministerial course at Cardiff Bible College which has the full support of the membership. It is assumed that at the end of the course that they will seek a position at another church.

We are continuing to look for a new minister through the BU settlement process with the help of HEBA our regional BU office.

This coming year we may start considering the options for improving the facilities at our Church office building so that better use could be made with the space that we have and also updating our IT and PA equipment.

Section E Financial review

OBC continues to raise the funds it requires to continue its activities from within its own membership and congregation. No wider public appeal was made, or required, for funds during the year. Our membership has dropped following COVID-19, as we have seen across many churches, and this has led to a drop in our regular income of around 20%. As we are currently in a pastoral vacancy this has enabled OBC to continue to function at a normal level.

The most significant expenses relate to staff costs, hire of rooms and giving to charities closely associated with OBC (this is outlined in the Financial Activities and Notes to Accounts report, on pages 12-16).

The Church actively responded to its principal purpose (as outlined earlier in the 'Charitable Object' section of this report) and its moral duty as a Church to tithe a minimum of 10% of its income by making gifts to organisations and missionaries with Christian aims and objectives compatible with the church's own charitable purpose. The Church is still giving considerably more than this (just over 20%), which it feels is a generous way to reflect both its Vision and Purpose.

OBC is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the Church's objectives and achievements as outlined earlier in this report.

The financial results for the year are set out on pages 12 to 17. Our finances have remained nicely balanced through the year; and as indicated last year this now gives us the confidence to seek further ways of reinforcing our community approach to church life.

The Trustees have made an assessment of the major risks facing the Church and are satisfied that there are policies in place to minimise these risks.

Reserves

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees still adopt the policy of maintaining a balance in its General Funds to approximately six months' unrestricted fund expenditure at all times. Whilst this is a variable figure it is currently equivalent to circa £60,000 and is in place to ensure that OBC can continue to function effectively in the coming financial year. For 2020/21, the Church has been able to match this target.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:


- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Section G Declaration

Approved by the board of Trustees on 21st November 2022 and signed on their behalf by:

Signature(s)		
Full name(s)	Jim Hopton	Karen Russell
Position (eg Secretary, Chair, etc)	Chair of Trustees	Church Secretary
Date	21/11/2022	

Respective responsibilities of trustees and examiner

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

examine the accounts under section 145 of the Charities Act,

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement



Our examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.

Independent Examiner's	Mrs H Arthur	Mr M McClelland
Signatures:		
Dated:	27/11/22	27/11/22

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**STATEMENT OF FINANCIAL ACTIVITIES
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

INCOME RESOURCES	Notes	Year to Thursday, March 31, 2022			Year to
		General -			Wednesday, March 31, 2021
		Unrestricted Funds £	Restricted Funds £	Total Funds £	General - Unrestricted Funds £
Offerings and gifts	1 & 4	81,644	0	81,644	102,511
Income tax refund on gift aid		20,711	0	20,711	20,889
Bank Interest		9	0	9	150
Other income			0	0	0
Total		102,364	0	102,364	123,742
EXPENSES - Charitable activities					
Administration	5	6,329		6,329	7,112
Buildings	6	11,311		11,311	5,257
Fellowship	7	141		141	0
Giving - Grants payable	8	20,238		20,238	21,089
Leadership	9	5,815		5,815	
Staff Costs	3	53,510		53,510	47,606
Mission	10	6,222		6,222	7,307
Support	11	581		581	253
Worship	12	1,016		1,016	1,991
Youth	13	2,257		2,257	2,480
Total		107,421		101,605	93,095
GENERAL FUND :					
Surplus/ (Deficit) for the year		(5,059)	0	(5,059)	30,646
Balance brought forward		136,962	0	136,962	106,316
Balance carried forward		131,903	0	131,903	136,962
DESIGNATED FUNDS					
Refugee Support Fund	14	864	0	864	864
Building Fund - Brought Forward		185,300	0	185,300	185,300
Total Funds		318,070	0	318,070	323,127

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 12 to 15 form part of these accounts

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

BALANCE SHEET

	2022 £	2021 £
ASSETS		
Tangible Fixed Assets		
Freehold Property	185,300	185,300
Fixtures & Fittings	<u>0</u>	<u>0</u>
Total Fixed Assets	185,300	185,300
Current Assets		
Bank Accounts	135,271	139,312
Cash Float	<u>0</u>	<u>0</u>
Total Current Assets	135,271	139,312
Liabilities : amounts due in one year		
Church holiday payment	2,501	1,485
NET CURRENT ASSETS	<u>132,770</u>	<u>137,827</u>
NET ASSETS	<u><u>318,070</u></u>	<u><u>323,127</u></u>
FUNDS	£	£
General Fund	131,903	136,962
Designated Funds	864	864
Building Fund	<u>185,300</u>	<u>185,300</u>
TOTAL FUNDS	<u><u>318,070</u></u>	<u><u>323,127</u></u>

Approved by the board of trustees on 21 Nov 2022

and signed on its behalf by:

Jim Hopton (Chair of Trustees)

The notes on pages 12 to 15 form part of these accounts

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

OLTON BAPTIST CHURCH NOTES TO ACCOUNTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on a cash accounting basis, under the historical cost convention, and in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2015 FRSSSE. The following are the accounting policies which have been applied in dealing with material items:

Income recognition

Income is recognised in the statement of financial activities (SOFA) on a received basis, and only when the charity has legal entitlement, and can be measured reliably.
Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.
All income is accounted for gross, before deducting any related fees or costs.

Unrestricted & Designated Funds

At present, none of the funds are restricted and are therefore available for general use in accordance with the principal policies of the Charity.

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Recognition of liabilities and expenditure

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Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Freehold Buildings are valued at cost. Current market value is considered to be greater than original cost. The buildings are maintained to ensure no dilapidation ensues. Therefore no policy for depreciation is considered necessary.

Other equipment acquired for long term use is capitalised when over £250 and is depreciated on a straightline basis over 4 years.

Pensions - defined contribution schemes

The Church operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure account as they become payable in accordance with the rules of the scheme.

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

2 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 April 2021	185,300		185,300
Additions	-	-	-
At 31 March 2022	<u>185,300</u>	<u>-</u>	<u>185,300</u>
Depreciation			
At 1 April 2020	-		-
Charge for the year	-		-
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2022	<u>185,300</u>	<u>-</u>	<u>185,300</u>
At 31 March 2021	<u>185,300</u>	<u>-</u>	<u>185,300</u>

3 Staff Costs and Trustee expenses

	2022 £	2021 £
Salaries & Emoluments	48,079	47,931
Social security costs	0	0
Pension costs	5,431	5,269
	<u>53,510</u>	<u>47,606</u>
The average number of employees in the year was	<u>4</u>	<u>4</u>

No employee received emoluments in excess of £60,000 during the year (2021 None).

One of the Trustees, as an employee, received emoluments totalling of £ 14,678 (2020 one trustee total £14,390). These emoluments were paid in their capacity as Church Worker, and not as trustee.

The Church also paid contributions to employees own independent defined contribution stakeholder and work place pension schemes. The payments are charged to the Income and Expenditure as they become payable.

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

	Year to Thursday, March 31, 2022	Year to Wednesday, March 31, 2021
	General - Unrestricted Funds	General - Unrestricted Funds £
4 OFFERINGS		
Covenant scheme & gift aid	92,142	115,359
Non Gift Aid	9,902	8,332
Cash	320	320
	<u>102,364</u>	<u>124,011</u>
5 ADMINISTRATION		
Staff Expenses		462
Advertising & Communications	489	1,220
Office resources	3,836	3,921
Insurance	1,120	830
Affiliate subscriptions	860	679
Payroll charges	-	-
Bank charges	24	-
	<u>6,329</u>	<u>7,112</u>
6 BUILDINGS		
Rent - hire of buildings for worship meetings	5,725	
Utilities	2,235	1,933
Legal fees	-	
Cleaning	1,466	1,437
Maintenance	1,885	1,888
	<u>11,311</u>	<u>5,257</u>
7 FELLOWSHIP		
Canteen expenses	141	-
Home group resources & Miscellaneous	-	-
Church holiday	-	-
	<u>141</u>	<u>-</u>
8 GIVING - Grants Payable		
Home Mission - HEBA	5,220	5,118
Baptist Missionary Society	6,120	6,000
Other Mission support	1,244	1,224
Agape	6,471	7,516
Shirley Family Support	522	512
Giving - contingency	660	720
	<u>20,238</u>	<u>21,089</u>
9 LEADERSHIP		
Speaker fees	932	
Training	4,883	
	<u>5,815</u>	

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

	Year to Thursday, March 31, 2022	Year to Wednesday, March 31, 2021
	General - Unrestricted Funds £	General - Unrestricted Funds £
10 MISSION		
Toddler Group	1,015	1,253
Crossing Points	0	181
Outreach - Sunday Out and general	5,207	5,873
Mission Sending		
	<u>6,222</u>	<u>7,307</u>
11 SUPPORT		
Transfer to Refugee Support Fund		
Pastoral support	581	253
	<u>581</u>	<u>253</u>
12 WORSHIP		
Copyright Licence	1,003	895
Communion	13	40
Speakers' fees		1,056
Sunday Management		
	<u>1,016</u>	<u>1,991</u>
13 YOUTH		
Youth Groups	151	-270
Travel	48	
Student support Bursary	0	500
Sunday Club Expenses	1,983	2,025
Training	75	225
	<u>2,257</u>	<u>2,480</u>
14 Designated Fund - Refugee Support		
Balance at 1 April 2021	864	183
Donations & Fund raising Received	0	1,341
Transfer from General Funds		
Gifts and expenses to Individuals	0	(660)
Balance at 31 March 2022	<u>864</u>	<u>864</u>

OLTON BAPTIST CHURCH

England & Wales - Charity number 1130659

Accounts

olton baptist
church

Olton Baptist Church
Trustees Report and Accounts

31 March 2021

Charity number
1130659

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

INDEX

page

3	Section A Reference and Administration details	
4	Section B Trustees Report	
7	Section E Financial Review Independent Examiner's Report	
9	Section G Declaration of Trustees	
10	Declaration of Independent Examiner's	
11	Statement of Financial Activities	
	Balance Sheet	12
	Note to Accounts	13

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Section A Reference and administration details

Charity Name: Olton Baptist Church

Charity Number: 1130659

Registered Address:

The Branch, 85 Warwick Road, Olton, Solihull, West Midlands B92 7HP

Principal Place of Worship:

Langley School, Kineton Green Road, Olton, Solihull, West Midlands B92 7ER

Trustees:

Name	Term of
Office	
Pastoral vacancy	25/8/2019 -
Karen Russell - Church Secretary	07/02/2017 - current
Jim Hopton- Chair of trustees & Treasurer	18/06/2019 - current
Bernice Lingard (re-elected Jun 2019)	12/06/2014 -
current	
Paul Cheesman (re-elected 2018)	05/06/2013 - current
Bill Green	10/09/2015-
17/10/2020	
Mark Tindale	10/09/2015-
17/10/2020	
Kara Williams	18/06/2019 - current
Jonathan Fortnam	18/06/2019 - current
Rebecca Ford	17/10/2020 - current

Property Trustees:

The Heart of England Baptist Association
BMS International Mission Centre
Selly Oak
Birmingham
B29 6QX

Bankers:

HSBC Bank Plc
34 Poplar Road
Solihull
West Midlands

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

B91 3AF

Section B Structure, governance and management

Olton Baptist Church ('OBC' or the 'Church') is governed and guided by the Trustees, which consists of the Minister, the Vision and Leadership Team ('VLT'). The VLT is led by the Minister leads and consists of up to 6 Members in addition to any Ministerial staff, the Secretary and the Treasurer.

The Trustees each have delegated responsibility for overseeing particular areas of OBC life, in which they are ably supported by other members of the Church. OBC still continues to employ a part-time Children's Ministry Co-ordinator as children's ministry constitutes a major part of our church make-up. The same person also acts as our Church Administrator, the role of which facilitates and guides the back-office function of the Church.

The Trustees are elected by a vote by the members of OBC. The Trustees meet at least 4 times each year, and the VLT meet up to approximately 20 times per year. Members of the Church are accepted in accordance with the Constitution, where they are encouraged to have been publicly baptised on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The Church meets in a Members' Meeting approximately 5 times per year and holds a pivotal role in shaping and agreeing the direction of the Church, as outlined in the Constitution. Relevant matters may be submitted to the Church Meeting by the Trustees for guidance or may be raised by Members in Church Meetings for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church Meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

The Trustees maintain a strong suite of policies which are aimed at safeguarding all those with whom OBC has contact as well as our obligations, legal and otherwise, as an Employer and as a Charity.

Section C Objectives and Activities

Charitable Objective

OBC is a charity by virtue of its Approved Governing Document (Constitution) which states that the principal purpose of the Charity is *'The advancement of the*

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the World.'

OBC owns and occupies premises in Olton, the title documents of which are held on trust by the Heart of England Baptist Association (HEBA). This is entirely compatible with OBC's objectives.

Objectives and Activities

OBC's vision remains sharply focussed on engaging in the communities of which it is a part to share the love of Jesus `Christ and encourage individuals and communities to trust Him as Lord. To that end and since 2013/14, we have presented the Church when meeting together as 'base camp' in which the activities that promote fellowship, pastoral care, learning and worship provide an environment from which members are equipped to 'explore' the advancement of Christian faith wherever they may find themselves in daily life. In all of the Church's activities we aim to show the love of Jesus Christ in both word and deed, to encourage people into a closer relationship with Him as Lord.

During the Covid-19 pandemic (March 2020 - March 2021 and beyond):

We have continued to meet using a virtual platform. Every Sunday we meet to create live online church services where we have seen the majority of our members and visitors continuing to join us weekly as we work through journeying together in these unprecedented times. Other groups have continued to meet, including children's weekly drop in sessions and the youth groups meeting to do creative challenges together online. Several home groups continued to meet as we tried to grow in our faith and continue to pray together regarding all issues affecting us individually and those affecting the wider world.

Our normal practice would be:

Our Sunday service remains pivotal to the base camp model and takes place on 10.30am usually at Langley Secondary School on the 1st, 3rd, 4th and 5th Sundays of any month. During this service, there is a full programme of children's activities that are for all children from toddlers to secondary school age.

OBC also runs a series of small groups which enable regular attendees of the Church to meet and pray together, share fellowship, grow in faith and disciple each other pastorally for the 'explorer life'. These small groups meet either weekly or fortnightly and take place in Members' homes. There are two additional groups for teenagers, one that runs weekly and one fortnightly in school term-times. The Church also runs a toddler's group which meets at St Margaret's Church on Kineton Green Road, every Monday morning during school term-times. This popular 'explorer' group offers an important community service and visibly demonstrates the love of Jesus Christ.

From time to time, as required, the Church also runs Membership and Baptismal courses for those interested in developing their faith and/or becoming more formally committed to OBC.

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OBC operates systems to ensure that all people working with children are appropriately vetted with regard to the Disclosure and Barring Service and in accordance with our safeguarding policy.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above demonstrate that OBC is involved in charitable and public benefit activities.

Section D Achievements and Performance

Advancement

OBC does not measure the success of its programmes only in numbers, that is membership and finance, but also in less tangible areas like acts of fellowship and encouragement.

Our Sunday attendance has been roughly static across the last year even though we were meeting on a virtual platform. We are currently seeking a replacement minister and the advancement of our objects continues notwithstanding this state of pastoral vacancy.

We are advancing our Objects by:

- our continued employment of a Children's Ministry Co-ordinator and the addition of a Youth and Children's Worker in Jun 2020, to lead the engagement within a thriving community of young people in the Church which remains as high as ever despite being mainly online.
- Our connections in the community have meant that we were able to put on an outdoor Carol Service called "Carols by headlight" to enable us to build community in Olton and our surrounding area.
- maintaining around a dozen small groups (online) which the church membership continues to support well.
- continuing contact with other charities, including the support of asylum seekers and refugees with befriending, practical assistance and accompaniment through their legal process.
- our T4U group which support our older members continued to engage together with care packages taken door to door and meeting online or outdoors where appropriate.

The Church website is very well used, with the 'Members Area' being accessed by a large number of people.

Annual Round-up

April saw a great change to our Church life as the whole country went into an enforced lockdown following a pandemic of the virus COVID-19. This saw the VLT adapting quickly to those changes and instead of being able to celebrate and reflect on the coming Easter time together we were forced to stay in our homes and meet over the virtual platform Zoom. We have continued to meet as church on Zoom and lots of planned activities haven't happened

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

in particular because we meet in a school hall our future plans are 'on hold' until the Local Authority takes decisions about reopening venues.

Work is taking place on our digital presence as we move forward with improving the OBC website and Facebook page.

In **May** we supported Christian Aid week by sending out individuals to do the collecting in their local area, including collecting rubbish as they walk in their local community.

June "Park Life" was postponed for 2020. This joint venture between the local council, the Residents' Association and four local churches brought the local community together in a free community celebration in a local park. It was very successful, and the Council have decided that it will repeat it again next year.

In July the teaching series during the summer was "Giving" and culminated in a Gift Day in July where we were really blessed to receive an overwhelming response from Members.

Our Toddler group hasn't been meeting in person but to mark the start of summer a team put together an activity care package so that we can maintain our connections in the group and is a great way of being generous to those in our community.

Summer looked different for our teenagers this year as the usual summer camps had to cancel. Normally a number of our younger people would attend Spree, the Urban Saints holiday weekend, for outdoor activities and teaching about Jesus and the older teenagers would head off to older Youth camp (like Soul Survivor) which is always popular with our youth.

September

In **October** we joined with another local church to host a "Light Party" in their Church building (an alternative Halloween party for children and their friends.) Although this was a new experience for OBC it turned out to be a really special time serving another church while OBC children got to experience the Light Party with other Christian families.

In **December** the Church had a vision of staging a community outreach activity called "Carols by headlight" which was an outdoor drive-in carol service. The event was very popular and we were able to hold two services on one day which meant it was seen by 300 "families/cars". So despite not being able to do our normal Christmas Messy Church event and school assemblies at local primary schools this is a very effective way of engaging with the wider community and spread the Christmas message of why Jesus came to earth. It was a joyous event that came together with support from other connections we have made in the community in previous years.

Plans for the Future

This year we have concentrated on establishing our small team of staff. Our part time church worker has been in post for two years now and continues to help with general ministry tasks which is especially helpful during the Pastoral

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Vacancy. The role continues to focus on outreach and we are continuing to look at ways of developing our digital presence such looking at improving our website. They are also exploring whether to train as a Baptist Minister, but these plans are on hold due to our current lockdown status.

This coming year we may start considering the options for improving the facilities at our Church office building so that better use could be made with the space that we have and also updating our IT equipment.

We are also considering employing a part time Youth & Children's Worker to spread the increasing responsibilities arising from the Youth and Children's work that goes on in the life of OBC.

Section E Financial review

OBC continues to raise the funds it requires to continue its activities from within its own membership and congregation. No wider public appeal was made, or required, for funds during the year.

The most significant expenses relate to staff costs, hire of hall and giving to charities closely associated with OBC (this is outlined in the Financial Activities and Notes to Accounts report, on pages 14-17).

The Church actively responded to its principal purpose (as outlined earlier in the 'Charitable Object' section of this report) and its moral duty as a Church to tithe a minimum of 10% of its income by making gifts to organisations and missionaries with Christian aims and objectives compatible with the church's own charitable purpose. The Church is still giving considerably more than this (just over 20%), which it feels is a generous way to reflect both its Vision and Purpose. OBC is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the Church's objectives and achievements as outlined earlier in this report.

The financial results for the year are set out on pages 12 to 17. Our finances have remained nicely balanced through the year; and as indicated last year this now gives us the confidence to seek further ways of reinforcing our community approach to church life. (see 'Plans for the Future' above)

The Trustees have made an assessment of the major risks facing the Church and are satisfied that there are policies in place to minimise these risks.

Reserves

The Trustees still adopt the policy of maintaining a balance in its General Funds to approximately six months' unrestricted fund expenditure at all times. Whilst this is a variable figure it is currently equivalent to circa £60,000 and is in place to ensure that OBC can continue to function effectively in the coming financial year. For 2020/21, the Church has been able to match this target.

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Statement of Trustees Responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

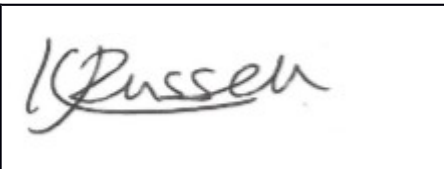
Section F

Other optional information

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Section G Declaration

Approved by the board of Trustees on 22nd September 2021 and signed on their behalf by:

Signature(s)		
Full name(s)	Jim Hopton	Karen Russell
Position (eg Secretary, Chair, etc)	Chair of Trustees	Church Secretary
Date	24/10/2021	

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

examine the accounts under section 145 of the Charities Act,

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met.



Mrs H Arthur



Mr M McClland

Dated: 21 October 2021

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OLTON BAPTIST CHURCH STATEMENT OF FINANCIAL ACTIVITIES ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

INCOME RESOURCES	Notes	Year to 31 March 2021			Year to 31 March 2020
		General - Unrestricted	Restricted	Total	General - Unrestricted
		Funds	Funds	Funds	Funds
		£	£	£	£
Offerings and gifts	1 & 4	102,511	0	102,511	118,281
Income tax refund on gift aid		20,889	0	20,889	27,750
Bank Interest		150	0	150	490
Other income		190	0	0	0
Total		123,742	0	123,742	146,521
EXPENSES - Charitable activities					£
Administration	5	7,112		7,112	6,194
Buildings	6	5,257		5,257	12,966
Fellowship	7	0		0	1,845
Giving - Grants payable	8	21,089		21,089	19,750
Staff Costs	3	47,606		47,606	52,533
Mission	9	7,307		7,307	2,818
Support	10	253		253	329
Worship	11	1,991		1,991	2,540
Youth	12	2,480		2,480	5,423
					0
Total		93,095		93,095	104,398
		Year to 31 March 2021			Year to 31 March 2020
		General -	Restricted	Total	General -
		Unrestricted	Funds	Funds	Unrestricted
		Funds	Funds	Funds	Funds
		£	£	£	£
GENERAL FUND :					
Surplus/ (Deficit) for the year		30,646	0	30,646	42,122
Balance brought forward		106,316	0	106,316	64,194
				0	0
Balance carried forward		136,962	0	136,962	106,316
DESIGNATED FUNDS					
Refugee Support Fund	13	864	0	864	183
Building Fund - Brought Forward		185,300	0	185,300	185,300
Total Funds		323,127	0	323,127	291,800

Movements on reserves and all recognised gains and losses are shown above.

The notes on pages 13 to 16 form part of these accounts

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
BALANCE SHEET**

ASSETS	Notes	2021 £	2020 £
Tangible Fixed Assets	1 & 2		
Freehold Property		185,300	185,300
Fixtures & Fittings		<u>0</u>	<u>0</u>
Total Fixed Assets		<u>185,300</u>	<u>185,300</u>
Current Assets			
Bank Accounts		139,312	103,703
Cash Float		<u>0</u>	<u>0</u>
Total Current Assets		<u>139,312</u>	<u>103,703</u>
Liabilities : amounts due in one year			
Church holiday payments		1,485	2,797
NET CURRENT ASSETS		<u>137,827</u>	<u>106,500</u>
NET ASSETS		<u>323,127</u>	<u>291,800</u>
FUNDS		£	£
General Fund		136,962	106,316
Designated Funds	13	864	183
Building Fund		<u>185,300</u>	<u>185,300</u>
TOTAL FUNDS		<u>323,127</u>	<u>291,800</u>

Approved by the board of trustees on 1st Sept 2021

and signed on its behalf by:

Jim Hopton (Chair of Trustees)

The notes on pages 13 to 16 form part of these accounts

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OLTON BAPTIST CHURCH NOTES TO ACCOUNTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on a cash accounting basis, under the historical cost convention, and in accordance with applicable accounting standards and follow the Statement of Recommended Practice: Accounting by Charities 2015 FR SSE. The following are the accounting policies which have been applied in dealing with material items:

Income recognition

Income is recognised in the statement of financial activities (SofA) on a received basis, and only when the charity has legal entitlement, and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Unrestricted & Designated Funds

At present, none of the funds are restricted and are therefore available for general use in accordance with the principal policies of the Charity.

General Fund - the principal operating fund covering the cost of ministry, support for Christian missions, church activities, buildings and administration. Income is mainly coming from regular giving by members of the congregation (plus gift aid where applicable).

Designated Building Fund - funds set aside from previous years for building purposes. This fund was used to purchase the Church administration office known as "The Branch".

Recognition of liabilities and expenditure

All expenditure is accounted for on an accruals basis. Charitable activities include all costs that directly relate to the work of the Church, including running costs and costs of maintenance and repair. Support costs, Giving to other organisations and governance costs are deemed to relate directly to the work of the Church.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Tangible fixed assets

Freehold Buildings are valued at cost. Current market value is considered to be greater than original cost. The buildings are maintained to ensure no dilapidation ensues. Therefore no policy for depreciation is considered necessary.

Other equipment acquired for long term use is capitalised when over £250 and is depreciated on a straightline basis over 4 years.

Pensions - defined contribution schemes

The Church operates a defined contribution pension scheme. Contributions are charged to the Income and Expenditure account as they become payable in accordance with the rules of the scheme.

OLTON BAPTIST CHURCH ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

OLTON BAPTIST CHURCH NOTES TO ACCOUNTS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2 Tangible fixed assets

	Land and Buildings £	Plant & Machinery £	Total £
Cost			
At 1 April 2020	185,300		185,300
Additions	-	-	-
At 31 March 2021	<u>185,300</u>	-	<u>185,300</u>
Depreciation			
At 1 April 2020	-		-
Charge for the year	-		-
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2021	<u>185,300</u>	-	<u>185,300</u>
At 31 March 2020	<u>185,300</u>	-	<u>185,300</u>

3 Staff Costs and Trustee expenses

	2021 £	2020 £
Salaries & Emoluments	44,161	48,493
Social security costs	0	345
Pension costs	3,445	3,695
	<u>47,606</u>	<u>52,533</u>
The average number of employees in the year was	<u>4</u>	<u>3</u>

No employee received emoluments in excess of £60,000 during the year (2020 None).

One of the Trustees, as an employee, received emoluments totalling of £ 14,390 (2019 two trustees total £38,673). One lived in housing provided by the church. These emoluments were paid in their capacity as Minister/ Church Worker, and not as trustee.

The Church also paid contributions to employees own independent defined contribution stakeholder and work place pension schemes. The payments are charged to the Income and Expenditure as they become payable.

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

	Year to 31 March 2021 General - Unrestricted Funds	Year to 31 March 2020 General - Unrestricted Funds £
4 OFFERINGS		
Covenant scheme & gift aid	115,359	111,530
Non Gift Aid	8,332	2,141
Cash	50	4,610
	<u>123,741</u>	<u>118,281</u>
5 ADMINISTRATION		
Staff Expenses	462	1,542
Advertising & Communications	1,220	822
Office resources	3,921	2,803
Insurance	830	795
Affiliate subscriptions	679	232
Payroll charges	-	0
Bank charges	-	0
	<u>7,112</u>	<u>6,194</u>
6 BUILDINGS		
Rent - hire of buildings for worship meetings		8,211
Utilities	1,933	2,196
Legal fees		0
Cleaning	1,437	1,404
Maintenance	1,888	1,155
	<u>5,257</u>	<u>12,966</u>
7 FELLOWSHIP		
Canteen expenses	-	303
Home group resources & Miscellaneous	-	42
Church holiday	-	1,500
	<u>-</u>	<u>1,845</u>
8 GIVING - Grants Payable		
Home Mission - HEBA	5,118	5,000
Baptist Missionary Society	6,000	5,000
Other Mission support	1,224	1,733
Agape	7,516	7,517
Shirley Family Support	512	500
Giving - contingency	720	
	<u>21,089</u>	<u>19,750</u>

**OLTON BAPTIST CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

**OLTON BAPTIST CHURCH
NOTES TO ACCOUNTS
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

	Year to 31 March 2021 General - Unrestricted Funds £	Year to 31 March 2020 General - Unrestricted Funds £
9 MISSION		
Toddler Group	1,253	825
Crossing Points	181	378
Outreach - Sunday Out and general	5,873	1,215
Mission Sending		400
	<u>7,307</u>	<u>2,818</u>
10 SUPPORT		
Transfer to Refugee Support Fund		67
Pastoral support	253	262
	<u>253</u>	<u>329</u>
11 WORSHIP		
Copyright Licence	895	830
Communion	40	148
Resources/Training	0	995
Speakers' fees	1,056	435
PA & Projection systems		114
Sunday Management		18
	<u>1,991</u>	<u>2,540</u>
12 YOUTH		
Youth Groups	-270	1,722
Child protection admin		0
Student support Bursary	500	1,500
Sunday Club Expenses	2,025	2,006
Training	225	195
	<u>2,480</u>	<u>5,423</u>
13 Designated Fund - Refugee Support		
Balance at 1 April 2020	183	1,161
Donations & Fund raising Received	1,341	762
Transfer from General Funds		
Gifts and expenses to Individuals	(660)	(1,740)
Balance at 31 March 2021	<u>864</u>	<u>183</u>