

WOODLEY BAPTIST CHURCH

Accounts – 31st December 2022

WOODLEY BAPTIST CHURCH

Charity number: 1133010

Accounts –31st December 2022

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**REPORT OF THE TRUSTEES
for the year ended 31st December 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 31st December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS102.

Reference and Administration Details

The charity's name is Woodley Baptist Church.

Charity Registration Number: 1133010

Registered Address: Hurricane Way
Woodley
Berkshire
RG5 4UX

Trustees

The Trustees and officers who served during the year and since the year end were as follows:

Rev A Baker (Minister & Chair until 01/05/22)
Mr A Butler (Church Treasurer)
Mrs G Hope
Mr G Sumbler (Children and Youth Team Leader)
Mrs J van Es (Church Secretary and Chair of Trustees from 01/05/2022)
Miss R Willis (until 13/09/2022)

Bankers: Lloyds TSB plc
53 Crockhamwell Road
Woodley
Berkshire
RG5 3JR

Accountants: A J Carter & Co
22b High Street
WITNEY
OX28 6RB

Objectives and Activities

The main objectives of the charity are:

The Mission of the Church (its charitable object) is to be: "United in knowing Jesus and making Him known".

The responsibility for ensuring that Woodley Baptist Church fulfils its mission falls on every Church Member, encouraged and guided by the Church Leadership Team.

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

Achievements and Performance

One of the most significant events in early 2022 was the decision of our Minister, Andy Baker that he would be moving on. Andy completed his sabbatical during the first two months of 2022. He didn't have any particular plans in mind for this time but took the opportunity to review his situation and seek guidance from the Lord for his future ministry. By the time Andy returned at the end of February he had already secured the position of Minister at the Baptist Church where he and his wife, Julie grew up in South Wales. The new role wasn't due to begin until September 2022 so Andy offered to continue with us until then. The Leadership Team felt, however, that this would not help the people at Woodley to move on so his role with us effectively finished at the beginning of May but the church continued to pay him until the end of August 2022.

Andy's absence during his sabbatical and then his departure in the Spring left church members needing to step up and take on extra responsibility, particularly in terms of leading services and preaching. A few members already had experience of serving in these ways but others have also joined in and we have been really encouraged to have so many people contributing in one way or another. We still have the occasional visiting preacher but most of the preaching has been done by our own members.

Throughout 2022 we have held our services in person on a Sunday morning, although we continue to live stream via Facebook. We are glad that people have now returned to worship with us so that the streamed service is really just helpful to people who are unable to attend for health or other reasons. In our Sunday morning services we worked through John's Gospel, fitting in with Easter and then reaching the end just before Pentecost. We focused particularly on the teaching of Jesus. We then studied the first 12 chapters of Acts, during which we were challenged by the boldness of the early church as they obeyed the Great Commission of Jesus to go and make disciples. Our final sermon series was on the 1 Peter.

Throughout the year we have been holding regular Café Church services, using a less formal and more interactive approach to our Sunday morning worship. Sometimes the theme fits with our sermon series but we have also looked at some stand-alone topics. The format has been reviewed over the months and people find the services helpful, appreciating the opportunity to share our faith together. As well as the Sunday morning service, we have been holding a monthly informal worship service on a Sunday evening. This tends to be participatory, with different people taking the lead. Regular prayer meetings continue, some on line and others in person.

Last year we were starting to open up the church café area for weekday events. Initially this was just for an Arts and Crafts Café on a Monday afternoon and a Coffee Morning on a Wednesday. These two groups continue to function and have a regular attendance. In particular the Arts and Crafts group is going strong and they needed to move into a larger space in the church building. More creative use of the building has been possible since the church run Pre-School closed in at the end of the Summer term. The Pre-School had been running successfully for 35 years so it was disappointing when the leaders made the decision to close it. However, we now have the option of using parts of the building which had been unavailable for general church activities due to the needs of the Pre-school. The long-running CAMEO club also continues to thrive.

Graham Sumbler continues in his role, heading up the work amongst children, young people and families. We do have a small number of church children but much of Graham's time is spent in outward focused activities. The weekly Toddler group is well subscribed, as is the Friday evening club for junior school children. Graham is assisted by a team of church volunteers and also a number of others, such as regulars at the Toddler group. The Family Fun group has continued to meet on a monthly basis on a Sunday afternoon, with opportunities for chatting with the parents and children during craft and other activities. There is always a theme to these sessions. We were particularly encouraged when a couple who had been part of this group attended an Alpha Course in the Autumn. The family continue to meet with the Alpha leaders and come along to our church services occasionally. Graham also meets weekly with a group of teenage girls, known as Hotspot.

Once Andy moved away to take up his new role, the manse became vacant. Andrew and Dot Butler, assisted by a number of church members, did a remarkable job in redecorating the manse and getting some structural and other issues sorted. The plan is to rent out the manse until we need it for a new Minister. For two reasons we have not rushed into looking to appoint a new Minister this year. Firstly, we felt that the church needed to regroup after the challenges that we had been through over the preceding few years. And secondly our income hasn't been at

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

Achievements and Performance (continued)

a level which would allow us to take on a full time Minister while continuing with Graham in his role. In the absence of a Minister the church appointed Jonathan Edwards as our Moderator. Jonathan is well known to the church which we felt would be an advantage. We anticipate that he will help us to think through the issues related to appointing a Minister, as well as being available to give advice as and when situations arise.

In terms of the leadership of the church, we have functioned with only five trustees, falling to four in mid-2022 when Rachel Willis chose not to stand for re-election after her three year term. We realise that this isn't ideal and are looking to expand the group and, when appropriate, to appoint Elders. In order to share the responsibilities of leadership and vision setting, we appointed three members to Ministry Team Leader roles. These appointments were an acknowledgement of roles that these individuals were already fulfilling, with responsibility for mission, worship, prayer and pastoral care. The Ministry Team Leaders meet with the trustees every four to six weeks and they are usually part of our meetings with Jonathan.

We have continued to see new people coming along to our services. As before, some have stayed but others just visit for a week or two. To help introduce new people to Woodley Baptist Church we have held a couple of Welcome Tea events. Sadly our actual membership has continued to fall, although this is largely through the loss of people who had already stopped attending or had not returned after lockdown. By the end of 2022 membership stood at 98 (125 at the end of 2021).

Structure and Management

The Church is governed by its Constitution, adopted 16 June 2009. The Church is a member of the Baptist Union of Great Britain and Northern Ireland. It is also a member of the Southern Counties Baptist Association, being a regional association within the Baptist Union.

Members of the Church Leadership Team, as shown in section 1.2, are appointed by secret ballot at a Special Church Members' meeting in accordance with the Church Constitution. They oversee and coordinate the vision and ministry of the church.

The Ministers and designated staff who are members of the Church Leadership Team remain on the Church Leadership Team for the duration of their appointment subject to their good standing within the Church both spiritually and morally.

Elders share with the Ministers in the overall spiritual oversight of the Church and in particular in the roles of pastoral care, teaching and discipleship. They are appointed for an initial three year period, after which re-affirmation is necessary every three years.

Members of the Church Leadership Team, other than the Ministers, Elders and designated staff, are appointed for a period of 3 years after which the person is eligible for a further 3 year period. After two consecutive terms of 3 years they shall normally stand down for a minimum period of one year unless the Church Meeting agrees an extension.

Some ministries of the church are headed up by individual members who aren't themselves part of the Church Leadership Team but are answerable to a designated member of the Church Leadership Team. Regular contact is kept between these individuals and matters of importance are brought to the rest of the Church Leadership Team as necessary.

Church Membership is open to those who profess repentance before God and faith in Jesus Christ as Saviour and Lord; whose lives bear evidence of the presence of the Holy Spirit; and who publicly assent to the Statement of Belief with application for membership being made to a Minister, Church Secretary or Membership Secretary.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)**

Governance

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the Church Leadership Team and the Church Members.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- a strategic plan and annual budget approved by the Church Members;
- regular consideration by the Church Leadership Team and Church Members of financial results, variances from budgets, and benchmarking reviews;
- delegation of day-to-day management authority and segregation of duties;
- identification and management of risks.

Leaders have certain delegated responsibility for the smooth running of their ministries but are accountable to the Church Leadership Team and Church Members for all decisions taken. Financially, they can only approve budgeted expenditure up to £250. The Church Leadership Team can approve expenditure up to £2,000, and the Church members must agree any commitment or expenditure above this figure. The limits are reviewed from time to time.

If any conflict of interest arises, the concerned member of the Church Leadership Team declares it and takes no part in the related decision.

Risk Management

The Church Leadership Team has examined the principal areas of the Church's operations and considered what major risks may arise in each of these areas. In the opinion of the Church Leadership Team, the Church has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations. Procedures have been established for reporting failings immediately to Church Leadership Team.

Vision

Our corporate vision is to be:-

A vibrant worshipping community (with a focus on shared Christian worship and the encouragement of personal devotional life).

A community of effective disciples of Jesus (by teaching and applying the message of the Bible to the whole of life throughout all age groups in the Church).

A missionary community, sharing Christ in word and action (by the practical expression of our faith in loving service to others and the sharing of our faith as we have the opportunity).

A loving, welcoming and supportive community (by opening our activities to all, giving appropriate care, acceptance and affirmation within the corporate life of our Church family)

A serving community, where all participate (by helping each person to find their role in relation to their journey of faith and their service to others as Christians in the areas of church, work and home)

Strategy and Activities

When planning the activities for the year the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance for charities for the advancement of religion. We have sought to achieve our vision as follows:

**REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)**

Worship

Sunday and midweek services, prayer meetings, regular meetings for various age groups, prayer links.

Discipleship

Regular discipleship groups, Bible teaching, Sunday groups for children and young people.

Mission

Many community groups and activities based in our building and beyond. Regular activities include preschool, toddlers, groups for seniors, Coffee Mornings and Arts and Craft sessions, children's and youth clubs and food bank. On a more occasional basis we have been involved in running Alpha courses. Involvement with other Christian churches and agencies locally and worldwide.

Belonging

Pastoral care, counselling, visiting, social events, meals.

Serving

Giving opportunities to serve within the church and beyond it, running courses, training, mentoring, identifying and developing gifts and skills. Running and servicing the Church Centre for the benefit of all.

Financial Review

During the 12 months to 31 December 2022 the Church had a total income of £209,827 (2021: £255,475). Offerings and donations together with the Income Tax refunds at £182,866 were slightly down on last year which was expected given a fall in the number of members.

Charitable expenditure was £237,790 (2021: £262,848).

Grant Making Policy

Grants from the Pastoral Fund

The Pastoral Fund exists to help the needy and to emulate the early church in the way it cared for its poorer members. Requests are considered by the Trustees and any authorised gift is made by the Church Treasurer.

Other Grants

The Church actively supports the wider work of Mission through the setting aside of a significant part of its annual income for the support of individuals and organisations engaged in Mission. Prior to grants being made to individuals, a recommendation must be made by the Candidates Committee which will comprise the Minister or an Elder, Ministry Team Leader for Mission (if the candidate is anticipating working overseas) and at least two others to ensure that any grant will fulfil at least one of the objectives of the Church. The amount given to support mission is agreed annually by Church Members.

Reserves Policy

All assets are held for the work of the Church, and the Church Leadership Team considers the amounts shown in the Balance Sheet to be a fair reflection of their value. At 31 December 2022 unrestricted reserves stood at £1,011,275 (2021: £999,242), designated reserves were £10,473 (2021: £10,103) and restricted funds stood at £14,658 (2021: £55,024).

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

Reserves Policy (continued)

The Church believes in the grace of God to provide for its financial needs as they arise through the giving of its members and others. In principle, the Church believes that monies given should be utilised for the furtherance of the work of the Church as soon as is practical and is consistent with an orderly and responsible stewardship of the funds and the work of the Church. The reserves policy for Woodley Baptist Church is to hold the equivalent of three months of all expenditure; plus a further three months staff costs to allow the church to adapt to any changes in the level of income and expenditure of the church.

Employees

An Annual Performance Review system is in place where all staff have their performance from the previous year reviewed, new objectives set and training needs identified for the forthcoming year.

Pensions

Woodley Baptist Church contributed towards pension provision for the Minister (via compulsory membership of the Baptist Union Pension Scheme). In addition, Woodley Baptist Church has chosen the Standard Life Stakeholder Pension Scheme to be the designated scheme, and it is made available to all other salaried employees. The scheme is registered with the Occupational Pensions Regulatory Authority and meets all the standards required. Employees have the option of making additional payments into the scheme on a personal basis.

Future Plans

Our focus going into 2023 is to continue to follow the Lord, seeking his presence and guidance as we look to shepherd the people in our care and reach out to the many people around us who aren't aware of God's love for them. We regularly ask ourselves how we can encourage greater integration between the Sunday worshipping community and those who attend our various weekday events. One initiative which we have begun and plan to continue, is to hold regular social events to which everyone is invited. In 2022 we held a pancake party on Shrove Tuesday and a Jubilee party, both of which were well attended. We will be looking for similar opportunities in the coming year.

There has been discussion about starting up a new group on a Friday morning, in conjunction with Renew Wellbeing, a national charity which is seeing success in opening spaces for people who have low grade mental health challenges, like loneliness and anxiety. This opportunity fits in with our desire to make use of the facilities that are available now that the church café and the Pre-School are no longer functioning in order to reach out to the people of Woodley.

We continue to work with Jonathan Edwards to discuss our future needs in terms of a new Minister. The whole process can be quite lengthy and we don't anticipate having anyone in post before the end of 2023. This will allow us to use some of the income from the manse for necessary upkeep on the church building but hopefully also to build up our financial reserves.

Governing Document

Woodley Baptist Church is a registered charity and was formed under a Deed of Trust dated 9th June 2016.

This report was approved by the trustees on 25th July 2023 and signed on its behalf by:

Jane Coates
Chair of the Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Woodley Baptist Church for the year ended 31st December 2022.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

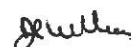
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.



A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

9th August 2023

WOODLEY BAPTIST CHURCH

8.

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2022

	Note	General Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£	£
Income from:						
Incoming resources from generated funds:						
Voluntary income						
Offerings and donations including Gift Aid Tax recoverable		168,043	400	-	168,443	181,960
Specific giving for mission		-	-	6,655	6,655	906
Investment income						
Bank interest received		36	-	-	36	8
Incoming resources from charitable activities:						
Fees for associated organisations		-	4,719	20,610	25,329	65,084
Café Piazza outreach		-	-	-	-	-
Other incoming resources:						
Room lettings		5,272	-	-	5,272	3,049
Miscellaneous		4,092	-	-	4,092	4,468
Total incoming resources		<u>177,443</u>	<u>5,119</u>	<u>27,265</u>	<u>209,827</u>	<u>255,475</u>
Expenditure on:						
Charitable activities:						
Mission	3	38,710	-	5,150	43,860	42,642
Ministry	4	69,565	(201)	-	69,364	73,852
Evangelism	5	28,448	510	-	28,958	30,279
Children and youth	6	67,800	3,922	62,481	134,203	136,124
Pastoral gifts		-	518	-	518	1,496
BU pension scheme deficit revaluation	12	(39,113)	-	-	(39,113)	(21,545)
Total expenditure		<u>165,410</u>	<u>4,749</u>	<u>67,631</u>	<u>237,790</u>	<u>262,848</u>
Net income/(expenditure) and net movement in funds for the year		<u>12,033</u>	<u>370</u>	<u>(40,366)</u>	<u>(27,963)</u>	<u>(7,373)</u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>12,033</u>	<u>370</u>	<u>(40,366)</u>	<u>(27,963)</u>	<u>(7,373)</u>
Reconciliation of funds						
Total Funds brought forward		999,242	10,103	55,024	1,064,369	1,071,742
Total funds carried forward		<u>£1,011,275</u>	<u>£10,473</u>	<u>£14,658</u>	<u>£1,036,406</u>	<u>£1,064,369</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 17 form part of these financial statements

WOODLEY BAPTIST CHURCH

9.

BALANCE SHEET
as at 31st December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	8	989,543	1,017,506
Total fixed assets		<u>989,543</u>	<u>1,017,506</u>
Current assets			
Debtors	9	4,749	4,606
Cash at bank and in hand		<u>103,485</u>	<u>143,710</u>
Total current assets		<u>108,234</u>	<u>148,316</u>
Liabilities			
Creditors falling due within one year	10	<u>16,371</u>	<u>14,553</u>
Net current assets		<u>91,863</u>	<u>133,763</u>
Total assets less current liabilities	17	<u>£1,081,406</u>	<u>£1,151,269</u>
Creditors: falling due after more than 1 year			
Borrowings	11	45,000	45,000
Provisions for liabilities			
Deferred pension scheme liability	12	-	41,900
Total net assets		<u>£1,036,406</u>	<u>£1,064,369</u>
The funds of the charity:			
Restricted income funds	15	14,658	55,024
Unrestricted income funds			
General	13	1,011,275	999,242
Designated	14	<u>10,473</u>	<u>10,103</u>
Total charity funds		<u>£1,036,406</u>	<u>£1,064,369</u>

These accounts were approved by the trustees and authorised for issue on: 25th July 2023 and are signed on their behalf by:

Mr A Butler
Mr A Butler - Treasurer

Mrs J van Es
Mrs J van Es - Church Secretary

The notes on pages 10 to 17 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

These financial statements combine the accounts of all funds that are governed by the Church's Constitution. They include the following Associated Organisations of the church: Shout, Toddlers, Youth, Men's Breakfast Afternoon Break, Cameo, Preschool and Gentle Exercise.

All incoming resources are included in the financial statements when the church is legally entitled to the income and the amount can be quantified with reasonable accuracy. All expenditure is accounted for inclusive of VAT, which cannot be recovered, on an accruals basis and has been classified under headings that aggregate all costs related to the category. If costs cannot be allocated to a particular category, they will be allocated on a basis consistent with the use of resources.

b) Public Benefit Entity

Woodley Baptist Church meets the definition of a public benefit entity under FRS 102.

c) Going Concern

The Church has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

d) Offerings and Donations

Offerings and Donations are recognised when received.

e) Income Tax Recovery

Income tax recovered from the Inland Revenue under Gift Aid Declarations is recognised at the time of receipt of relevant gifts, and recovered from the Inland Revenue on a monthly basis.

f) Unrestricted Funds

General unrestricted funds represent funds which are expendable at the discretion of the Members in the furtherance of the objects of the Church. Such funds may be held in order to finance both working capital and capital investment. They include designated funds set aside by the members for specific purposes or projects.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

g) Restricted Funds

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

h) Fixed Assets

The Fixed Assets shown on the Balance Sheet represent purchases since 1 January 1994. Prior to this date Fixed Assets were written off in the year of acquisition. Only equipment with a purchase price per unit in excess of £1,000 is capitalised. The Church Centre premises are valued at their insured value as at March 1999, plus the cost of additions since. The Church Manse (2 Fitzroy Crescent) is shown at cost.

i) Depreciation

Fixtures, fittings and equipment are depreciated on a straight line basis over 3 years. The lift is depreciated over its estimated useful life of 15 years. The costs of subsequent additions to the buildings are depreciated over the remaining useful life of the buildings. Following the provisions of Financial Reporting Standard 15, the valued freehold buildings are depreciated on a straight line basis over a period of 50 years. Freehold land is not depreciated. The Church Manse is depreciated over 50 years only to the extent that the cost of the building materially exceeds residual value.

j) Pension Costs

The Church contributes to pension provision for the Minister via compulsory membership of the Baptist Union Pension scheme. In addition, it contributes to the personal pension scheme of one employee plus a stakeholder pension facility for eligible staff. Contributions made to pensions schemes are charged as they arise.

2. Legal Status of the Charity

Woodley Baptist Church is a registered charity and was formed under a Deed of Trust dated 9th June 2016.

3. Mission

	General Funds £	Designated Funds £	Restricted Funds £	2022 £	2021 £
Baptist Union Home Mission	1,800	-	-	1,800	2,000
B.M.S	900	-	-	900	1,000
Core support to members involved in mission	30,670	-	5,150	35,820	34,042
International links	3,900	-	-	3,900	4,000
Locally based organisations	1,440	-	-	1,440	1,600
Other support	-	-	-	-	-
	<u>£38,710</u>	<u>£-</u>	<u>£5,150</u>	<u>£43,860</u>	<u>£42,642</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

4. Ministry expenses

	General Funds	Designated Funds	Restricted Funds	2022	2021
	£	£	£	£	£
Salaries and associated costs	30,930	-	-	30,930	44,508
Premises costs	19,801	(201)	-	19,600	9,885
Other costs	9,513	-	-	9,513	9,377
Depreciation	9,321	-	-	9,321	10,082
	<u>£69,565</u>	<u>£(201)</u>	<u>£-</u>	<u>£69,364</u>	<u>£73,852</u>

5. Evangelism

	General Funds	Designated Funds	Restricted Funds	2022	2021
	£	£	£	£	£
Salaries and associated costs	4,457	-	-	4,457	5,976
Premises costs	8,548	-	-	8,548	6,868
Other costs	6,122	510	-	6,632	7,353
Depreciation	9,321	-	-	9,321	10,082
	<u>£28,448</u>	<u>£510</u>	<u>£-</u>	<u>£28,958</u>	<u>£30,279</u>

6. Children and youth

	General Funds	Designated Funds	Restricted Funds	2022	2021
	£	£	£	£	£
Salaries and associated costs	41,259	-	55,770	97,029	96,528
Premises costs	8,548	-	-	8,548	6,868
Preschool costs excluding salaries	-	-	6,711	6,711	11,430
ViBE, The Venue and other costs	636	3,922	-	4,558	2,208
Other costs	8,036	-	-	8,036	9,008
Depreciation	9,321	-	-	9,321	10,082
	<u>£67,800</u>	<u>£3,922</u>	<u>£62,481</u>	<u>£134,203</u>	<u>£136,124</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

7. Salaries and associated costs

	2022	2021
	£	£
Salaries and wages	63,829	60,918
Social security costs	5,673	18,029
Pension contributions	9,930	18,101
	<u>£79,432</u>	<u>£97,048</u>

The average number of persons employed, both full and part-time, were:

Ministry	1	1
Evangelism	1	2
Children and youth	1	1
	<u>3</u>	<u>4</u>

Employment costs include related party transactions with Church Leadership members and their families. See note 18.

No employees had emoluments in excess of £60,000 (2021: Nil).

8. Tangible fixed assets

	Freehold Land & Buildings £	Lift £	Fixtures, Fittings & Equipment £	Total £
Cost:				
As at 1 January 2022	1,577,215	34,288	72,515	1,684,018
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 December 2022	<u>1,577,215</u>	<u>34,288</u>	<u>72,515</u>	<u>1,684,018</u>
Depreciation:				
As at 1 January 2022	559,709	34,288	72,515	666,512
Charge for year	27,963	-	-	27,963
On disposals	-	-	-	-
As at 31 December 2022	<u>587,672</u>	<u>34,288</u>	<u>72,515</u>	<u>694,475</u>
Net book value:				
As at 31 December 2022	<u>£989,543</u>	<u>£-</u>	<u>£-</u>	<u>£989,543</u>
As at 31 December 2021	<u>£1,017,506</u>	<u>£-</u>	<u>£-</u>	<u>£1,017,506</u>

The Church is the beneficial owner (subject to the restrictions contained in the relevant trusts) of the following assets, the legal title to which is held by the Church's custodian trustee, the Baptist Union Corporation Ltd:

- Church Centre (excluding land) premises at Hurricane Way, Woodley – valued at Sun Alliance Insurance Valuation dated March 1999 plus cost of additions since that valuation.
- Church Manse at 2 Fitzroy Crescent, Woodley shown at cost.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

9. Debtors

	2022	2021
	£	£
Prepayments and sundry debtors	2,121	2,757
Gift Aid tax recoverable	<u>2,628</u>	<u>1,849</u>
	<u><u>£4,749</u></u>	<u><u>£4,606</u></u>

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Taxation and social security	598	1,604
Accruals and sundry creditors	<u>15,773</u>	<u>12,949</u>
	<u><u>£16,371</u></u>	<u><u>£14,553</u></u>

11. Loan repayments falling due after more than one year

	2022	2021
	£	£
Repayable after 5 years		
Baptist Union Strategy Fund	<u>45,000</u>	<u>45,000</u>
	<u><u>£45,000</u></u>	<u><u>£45,000</u></u>

The Baptist Union Strategy Fund loan of £45,000 is interest free and repayable only if the Church ceases to be a member of the Baptist Union of Great Britain and/or the local Baptist Association, or if the premises at Hurricane Way are sold.

12. Provisions for liabilities - defined benefit pension scheme liability

	2022	2021
	£	£
Balance at 1 January 2022	41,900	67,900
Deficiency contributions paid	(2,787)	(4,455)
Revaluation of pension scheme deficit	<u>(39,113)</u>	<u>(21,545)</u>
Balance at 31 December 2022	<u><u>£-</u></u>	<u><u>£41,900</u></u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

13. Analysis of net assets between funds

	Tangible Fixed Assets £	Current Assets £	Current Liabilities £	Amounts due after one year £	Total £
General Funds					
Church building net book value	782,989	-	-	-	782,989
2 Fitzroy Crescent	206,554	-	-	-	206,554
Lift net book value	-	-	-	-	-
Fixtures, fittings & equipment	-	-	-	-	-
Loans falling due in over one year	-	-	-	(45,000)	(45,000)
Provisions for liabilities	-	-	-	-	-
Funds available for general purposes	-	83,103	(16,371)	-	66,732
Total General Funds	<u>989,543</u>	<u>83,103</u>	<u>(16,371)</u>	<u>(45,000)</u>	<u>1,011,275</u>
 Total Designated Funds (see Note 14)	 -	 10,473	 -	 -	 10,473
 Restricted Funds					
Preschool	-	12,547	-	-	12,547
Gifts for specific causes	-	2,111	-	-	2,111
Total Restricted Funds (see Note 15)	<u>-</u>	<u>14,658</u>	<u>-</u>	<u>-</u>	<u>14,658</u>
	<u>£989,543</u>	<u>£108,234</u>	<u>£(16,371)</u>	<u>£(45,000)</u>	<u>£1,036,406</u>

14. Designated funds

	Balance 1.1.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2022 £
Associated Organisations:					
Toddlers	476	1,270	(761)	-	985
Shout	409	1,508	(1,539)	-	378
Cameo	1,439	638	(1,622)	-	455
Men's Breakfast	7	61	(68)	-	-
Gentle Exercise	210	272	(272)	-	210
Coffee Morning	-	970	(170)	-	800
Pastoral Fund	7,562	400	(317)	-	7,645
Total	<u>£10,103</u>	<u>£5,119</u>	<u>£(4,749)</u>	<u>£-</u>	<u>£10,473</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

15. Restricted funds

	Balance 1.1.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2022 £
Associated Organisations:					
Preschool	54,418	20,610	(62,481)	-	12,547
Gifts for specific causes	606	6,655	(5,150)	-	2,111
Total	£55,024	£27,265	£(67,631)	£-	£14,658

16. Pension provision for the Minister

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("BPS"). The BPS is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the BPS are held separately from those of the Church and other participating employers.

For any month, each participating employer in the BPS pays contributions as set out in the Scheme of Contributions in force at that time.

The BPS is considered to be a multi-employer scheme as described in Section 28 of FRS102. This is because it is not possible to attribute the BPS's assets and liabilities to specific employers and means that contributions are accounted for as if the BPS were a defined contribution scheme. The pension costs charged to the Statement of Financial Activities in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister is eligible to join the scheme.

From January 2012, pension provision for the Minister is being made through the Defined Contribution (DC) Plan within the BPS. As a member, the minister pays 8% and the church pays 6% of the minister's pensionable income into an individual pension account, which is operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the Church pays a further 4% of pensionable income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection from BPS members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva plc.

The charge to the Statement of Financial Activities in respect of the DC plan for the Minister was £2,592.

Benefits in respect of service prior to 1st January 2012 are provided through the Defined Benefit (DB) Plan within the BPS. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

The BPS, previously known as the Baptist Ministers' Pension Fund, started in 1925 and was closed to future accrual of defined benefits on 31st December 2011.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

16. Pension provision for the Minister continued

The most recent correspondence from the Baptist Pension Scheme shows the Scheme to no longer be in a shortfall position and as such we have reduced the liability in the accounts to £nil. Deficiency contributions are still payable until June 2026 but these have been reduced to £1 per month.

17. Pensions (excluding the minister)

The church contributes to a Stakeholder pension scheme for all eligible staff. Pension contributions of £3,744 were paid in the year, plus administration fees of £1,200.

The church contributes to the personal pension scheme of one employee. Payments of £4,573 were made in the year.

18. Trustee Remuneration, benefits and other transactions with Trustees

Rev Andy Baker was the Church's Minister and Chair of the Trustees until April 2022. During 2022 he received a salary of £21,602 in his capacity as Minister of the Church. In addition, pension contributions of £5,384 in respect of a defined contribution pension scheme were paid.

Graham Sumner is the Church's Youth and Children's Team Leader. During 2022 he received a salary of £30,421 in his capacity as Youth and Children's Team Leader. In addition, pension contributions of £4,573 in respect of a defined contribution pension scheme were paid.

The Trustees and members of their close family gave a total of £23,850 to the Church during the year ended 31st December 2022. This sum is included within unrestricted offerings and donations.

