



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01-01-2022

Period start date To 31-12-2022

Period end date

Charity name: **Bramhall Baptist Church**

Charity registration number: **1133038**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the Christian faith for the benefit of the public in accordance with the principles of the Baptist Denomination and its Statement of Purpose.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	A Sunday morning worship service is held with activities for all ages. A parent & toddler group meets weekly during school term time. An afternoon 'warm spaces' group meets weekly. A club for seniors meets fortnightly for refreshments, talks and outings. A book club and walks are open to all. The church is part of Churches Together in Bramhall & Woodford.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have complied with their duty to have due regard to the guidance on public benefit, published by the Charity Commission.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	The church relies on the attendees to volunteer in various roles to ensure that the numerous organised activities can take place.

Other		The church was without a minister until June. Up to then the leadership team continued to maintain and oversee all the essential activities of the church.
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The Sunday morning service continued to be live-streamed for those who were unable to attend the church in person. This facility was initially set up in response to the Covid 19 restrictions.</p> <p>The toddler group continued to be a vital meeting place for young children and their parents/grandparents/guardians. Particularly for new parents and those who had moved into the area.</p> <p>The church opened once a week under the 'warm spaces' Government initiative. Hot refreshments were provided, along with the opportunity to participate in board games.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The church's financial position was very solid. Reserves had accumulated due to the effect of Covid restrictions and a new minister wasn't employed until June.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	About £15,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The majority of the church's funding is by way of personal giving by the church's attendees. This funding is gift-aided where possible.
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Minister - appointed by a church members' meeting. Other trustees – elected by the church members.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		The church has adopted a modified version of the Baptist Union's policy for safeguarding children. All those involved in children's work have undergone safeguarding training.

Reference and Administrative details

Charity name	Bramhall Baptist Church
Other name the charity uses	
Registered charity number	1133038
Charity's principal address	Woodford Road Bramhall Stockport SK7 1PB

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Stephen Burr	Trustee & Elder		
2	Ruth Meal	Trustee & Elder		
3	Tom Townson	Trustee		
4	Edward Trim	Trustee & Elder		
5	Miranda Packard	Trustee & Treasurer		
6	Matthew Pierce	Trustee & Minister	13-06-22 to 31-12-22	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

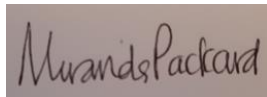
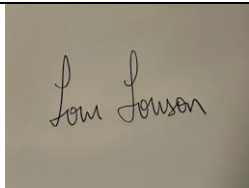
Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Miranda Packard	Tom Townson
Position (eg Secretary, Chair, etc)	Treasurer	
Date	14 November 2023	

BRAMHALL BAPTIST CHURCH
Registered Charity Number: 1133038

ACCOUNTS FOR THE YEAR ENDED

31st December 2022

BRAMHALL BAPTIST CHURCH

Page 2

**ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2022**

INDEX

	Page
Report of the Independent Examiner	3
Statement of Financial Activities	4-5
Balance Sheet	6
Notes to the Accounts	7-8

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES/MEMBERS OF BRAMHALL BAPTIST CHURCH

I report on the accounts of Bramhall Baptist Church for the year ended 31st December 2022 on pages 4-8 attached.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the Act; and
- * to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Church Officers 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act and with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David R S Welch FCA, DChA
Chartered Accountant & Independent Examiner
3 Alvington Grove, Hazel Grove,
Stockport, Cheshire SK7 5LS



2nd March 2023

BRAMHALL BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR
FOR YEAR ENDED 31ST DECEMBER 2022

Page 4

INCOME

	Notes	<u>Restricted Funds</u> £	<u>General Funds</u> £	<u>2022 Total Funds</u> £	<u>2021</u> £
General Fund					
<u>Voluntary Income</u>					
General Giving		-	51,854	51,854	42,939
Gift Aid Tax Refunds		-	11,929	11,929	10,548
Other Income	2	-	3,566	3,566	362
<u>Non-Voluntary Income</u>					
Manse Rental		-	8,394	8,394	15,412
Bank Interest		-	143	143	6
General Fund Total		-	75,886	75,886	69,267
Designated Funds					
Restricted Income for Missions	3.2	2,871	-	2,871	1,018
Little Lambs		-	497	497	-
Total Church Income		2,871	76,383	79,254	70,285
Total Church Expenditure - Page 5		(2,260)	(68,111)	(70,372)	(47,588)
NET RESOURCES		611	8,271	8,882	22,697
Freehold Property Realisation Account Writedown		(7,760)	-	(7,760)	(7,760)
Funds brought forward 1 January 2022		125,903	120,531	246,434	231,497
		<u>118,754</u>	<u>128,802</u>	<u>247,556</u>	<u>246,434</u>

BRAMHALL BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR
FOR YEAR ENDED 31ST DECEMBER 2022

Page 5

EXPENDITURE

		<u>Notes</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>General</u> <u>Funds</u> <u>£</u>	<u>2022</u> <u>Total</u> <u>Funds</u> <u>£</u>	<u>2021</u> <u>£</u>
General Fund						
Pastor	Salary & Pension		-	15,602	15,602	-
	Expenses		-	2,686	2,686	-
	Training		-	-	-	-
	Recruitment Costs		-	-	-	274
Manse	Gas, Elec, Water, Ins, C/Tax		-	2,323	2,323	
	Repair & Maintenance		-	4,831	4,831	2,441
	Letting Management Fees		-	362	362	-
	BU Loan Interest		-	6,882	6,882	5,136
	Speakers' expenses		-	1,000	1,000	700
Church	Gas, Elec, Phone, Ins		-	4,226	4,226	3,401
	Repair & Maintenance		-	7,264	7,264	3,727
	Equipment		-	2,560	2,560	12,871
	Sunday School		-	1,350	1,350	1,569
	Print & Photocopying		-	137	137	38
	Books & Stationery		-	-	-	-
	Subs, & Licenses		-	832	832	991
	Outreach		-	93	93	744
	Training / Conference Fees		-	-	-	280
	Other		-	1,281	1,281	-
	Independent Examiner		-	550	550	520
	Missions General	3.1	-	15,550	15,550	13,310
	Missions Restricted	3.2	2,260	-	2,260	1,020
	Little Lambs		-	506	506	232
	Tea Break		-	74	74	334
Total Expenditure			<u>2,260</u>	<u>68,111</u>	<u>70,372</u>	<u>47,588</u>

BRAMHALL BAPTIST CHURCH

Balance Sheet as at 31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Freehold Property at Net Book Value		333,657	341,417
CURRENT ASSETS			
Bank and Cash		61,439	63,811
Debtors		5,841	3,946
TOTAL CURRENT ASSETS		<u>67,280</u>	<u>67,757</u>
TOTAL ASSETS		<u>400,937</u>	<u>409,174</u>
LIABILITIES			
Creditors		(2,654)	(2,694)
Manse Loan (due for repayment within 12 months)		<u>(6,977)</u>	<u>(11,700)</u>
		<u>(9,632)</u>	<u>(14,394)</u>
NET ASSETS before Long Term Liabilities		<u>391,306</u>	<u>394,780</u>
Creditors due more than 12 months			
Manse Loan		(143,751)	(148,346)
NETT ASSETS		<u><u>247,555</u></u>	<u><u>246,434</u></u>
FUNDS			
UNRESTRICTED			
General Fund		128,802	118,995
Missions Account		-	1,537
		<u>128,802</u>	<u>120,532</u>
RESTRICTED			
Missions Account		2,095	1,485
Freehold Property Equalisation Account		116,657	124,417
		<u><u>247,555</u></u>	<u><u>246,434</u></u>



2nd March 2023

Miranda Packard - Treasurer and Trustee



2nd March 2023

Stephen Burr - Elder and Trustee

BRAMHALL BAPTIST CHURCH

Page 7

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES AND DEFINITIONS

- 1.1 The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards and the Charities Act Statement of Recommended Practice.
- 1.2 GENERAL FUNDS represent unrestricted funds that are not subject to any restriction regarding their use and are available for application towards their use and are available for application towards general purposes.
- 1.3 RESTRICTED FUNDS have been restricted by the donor for a particular purpose.
- 1.4 INCOMING RESOURCES are recognised when received, or in the case of gift aid claims made, when such claims are made.
- 1.5 RESOURCES USED are recognised when costs have been incurred, or for designated or special gifts, in the same accounting period as the related gift is received.
- 1.6 CAPITAL EXPENDITURE. Expenditure on land and buildings, furniture, fixtures and fittings for church use is written off in full during the year in which the costs are incurred.
The church building on Woodford Road, Bramhall was completed in 1993 at a total cost of £339,741.
The current insured value of the property is £1,699,858 and the contents is £42,099.

The church purchased a manse in February 2016 at a cost of £387,974 including alterations and modernisation for use by the pastor, and this has been capitalised and is depreciated at 2% p.a. straight line method.
The current insured value of the manse building is £1,000,000 on a blanket policy. Contents of common parts is £10,000.

2. VOLUNTARY INCOME

Other income

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Beswick Trust	2,596	-
Stockport Council - warm spaces	550	-
Local businesses using carpark	420	-
Other income	-	362
	<u>3,566</u>	<u>362</u>

NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31ST DECEMBER 2022

3.1. MISSIONARY GIVING AND OUTREACH

	<u>2022</u>			<u>2021</u>
Missionary giving was as follows -	<u>Restricted</u>	<u>Unrestricted</u>	<u>TOTAL</u>	<u>£</u>
	<u>£</u>	<u>£</u>	<u>£</u>	
Mike and Jessica Shore	-	2,400	2,400	2,400
Message Trust	-	3,200	3,200	1,200
Millennium Youth Bar Trust ("The Mill")	-	4,800	4,800	4,800
Christians in Schools	-	1,200	1,200	1,200
Baptist Union Home Mission	-	1,550	1,550	1,200
Hotshots	20	-	20	-
Christian Solidarity Worldwide	-	1,200	1,200	1,200
Pioneers	325	1,175	1,500	1,200
Tearfund	526	-	526	-
Holiday at Home	1,389	-	1,389	-
J Dawson	-	-	-	100
North Park Seniors	-	-	-	10
	<u>2,260</u>	<u>15,525</u>	<u>17,785</u>	<u>13,310</u>

3.2 RESTRICTED FUND MISSIONARY GIVING

	<u>Brought forward</u>	<u>Incoming</u>	<u>Gift aid</u>	<u>Less:</u>	<u>Carried forward</u>
	<u>1.01.22</u>	<u>resources</u>	<u>added</u>	<u>Outgoing</u>	<u>31.12.22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Gifts for restricted purposes -					
Hotshots	1,194	-	-	(20)	1,174
Pioneers	25	240	60	(325)	-
Tearfund	-	421	105	(526)	-
Holiday at Home	266	2,045	-	(1,389)	922
North Park Seniors	-	-	-	-	-
Totals - Restricted Funds	<u>1,485</u>	<u>2,706</u>	<u>165</u>	<u>(2,260)</u>	<u>2,096</u>

4. Manse

The manse was purchased in February 2016 at a cost of £370,015 and the property required renovating and updating totalling £17,959 bringing the total expenditure to £387,974, and this was funded as below. In accordance with standard accounting practice, the property is depreciated at 2% per annum.

To assist in the purchase of the manse the church took a loan with the Baptist Union Corporation in the amount of £225,000 repayable over 25 years at a variable interest rate currently 6.25% p.a. The Baptist Union Corporation is the holding trustee of the manse and the church is the beneficial owner.

5. BANK AND CASH BALANCES

The church bank accounts distinguish between general fund, missions and Little Lambs group.

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
General Fund	59,602	60,559
Missions	1,472	3,022
Little Lambs	365	230
	<u>61,439</u>	<u>63,811</u>

6. FREEHOLD PROPERTY EQUALISATION ACCOUNT

This represents the difference between the manse total cost and the loan which is held as a reserve against which the building depreciation is charged, thus eventually reducing it to nil over a period of years.

7. TRUSTEES

The current Trustees including those who have served during the year are:-

Matthew Pierce appointed 13th June 2022
 Stephen Burr
 Ruth Meal
 Miranda Packard
 Thomas Townson
 Edward Trim