



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01-01-2023

Period start date

Period end date 31-12-23

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	Sunday morning services are held weekly, with teaching and activities for all ages. An evening service is held monthly. A Little Lambs toddler group meets weekly during term time. An afternoon club meets weekly for board games, chat and refreshments. A club for seniors meets fortnightly for talks, refreshments and outings. A book club and walks are open to everyone. The church is part of Churches Together I 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		
-------	--	--

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.</p> <p>The Little Lambs 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>An after-school Thursday Club met weekly during term time for youngsters and their parents / carers to play board games, chat and enjoy refreshments. This is open to everyone.</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 undertook a vital refurbishment of the toilet facilities during the year. However, this outlay, combined with an unprecedented and unpredicted rise in inflation meant the church finances were stretched at the year end.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	About £15,000.
Amount of reserves held	Para 1.22	
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 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	<p>The Minister – appointed by a church members' meeting</p> <p>Other Trustees – elected by the church members</p>

Additional information (optional)

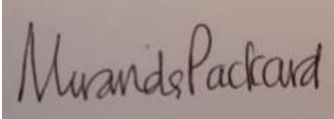
You may choose to include further statements where relevant about:

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 and young people'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	<p>Woodford Road</p> <p>Bramhall</p> <p>Stockport</p> <p>SK7 1PB</p>

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	Miranda Packard	Trustee & Treasurer		
5	Matthew Pierce	Trustee & Minister		
6	Edward Trim	Trustee & Elder	01-01-23 to 26-06-23 	
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

--

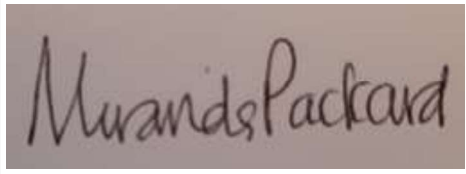
Other optional information

--

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	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	15 July 2024	

BRAMHALL BAPTIST CHURCH
Registered Charity Number: 1133038

ACCOUNTS FOR THE YEAR ENDED
31st December 2023

**ACCOUNTS FOR THE YEAR ENDED
31ST DECEMBER 2023**

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 2023 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.

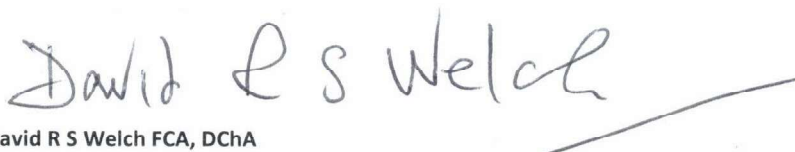
Basis of Independent Examiner's report

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

7th March 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR
FOR YEAR ENDED 31ST DECEMBER 2023

INCOME

		<u>Restricted</u>	<u>General</u>	<u>2023</u>	<u>2022</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	
		<u>£</u>	<u>£</u>	<u>Funds</u>	<u>£</u>
General Fund					
<u>Voluntary Income</u>					
General Giving		-	61,601	61,601	51,854
Gift Aid Tax Refunds		233	14,930	15,163	11,929
Other Income	2	-	7,197	7,197	3,566
<u>Non-Voluntary Income</u>					
Manse Rental		-	-	-	8,394
Bank Interest		-	410	410	143
General Fund Total		<u>233</u>	<u>84,137</u>	<u>84,370</u>	<u>75,886</u>
Designated Funds					
Restricted Income for Missions	3.2	943	-	943	2,871
Little Lambs		-	916	916	497
Holiday at Home		123	-	123	-
Tea Break		95	-	95	-
Total Church Income		<u>1,393</u>	<u>85,053</u>	<u>86,446</u>	<u>79,254</u>
Total Church Expenditure - Page 5		<u>(1,827)</u>	<u>(127,792)</u>	<u>(129,619)</u>	<u>(70,372)</u>
NET RESOURCES		<u>(434)</u>	<u>(42,739)</u>	<u>(43,173)</u>	<u>8,882</u>
Freehold Property Realisation Account Writedown		(7,760)	-	(7,760)	(7,760)
Funds brought forward 1 January 2023		118,752	128,803	247,555	246,433
		<u><u>£110,558</u></u>	<u><u>£86,063</u></u>	<u><u>£196,622</u></u>	<u><u>£247,555</u></u>

BRAMHALL BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR
FOR YEAR ENDED 31ST DECEMBER 2023

EXPENDITURE

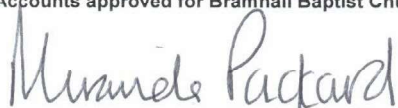
General Fund			<u>Restricted</u>	<u>General</u>	<u>2023</u>	<u>2022</u>
	<u>Notes</u>		<u>Funds</u>	<u>Funds</u>	<u>Total</u>	
			<u>£</u>	<u>£</u>	<u>Funds</u>	<u>£</u>
Pastor						
	Salary & Pension		-	30,463	30,463	15,602
	Expenses		-	1,671	1,671	2,686
	Training		-	544	544	-
	Recruitment Costs		-	-	-	-
Manse						
	Gas, Elec, Water, Ins, C/Tax		-	3,356	3,356	2,323
	Repair & Maintenance			4,928	4,928	4,831
	Letting Management Fees		-	-	-	362
	BU Loan Interest		-	10,673	10,673	6,882
	Speakers' expenses		-	230	230	1,000
Church						
	Gas, Elec,Phone, Ins		-	5,086	5,086	4,226
	Repair & Maintenance			48,956	48,956	7,264
	Equipment		-	617	617	2,560
	Sunday School		-	1,823	1,823	1,350
	Print & Photocopying		-	143	143	137
	Books & Stationery		-	192	192	-
	Subs, & Licenses		-	960	960	832
	Outreach		-	1,971	1,971	93
	Training / Conference Fees		-	-	-	-
	Other		-	1,378	1,378	1,281
	Independent Examiner		-	500	500	550
	Missions General	3.1	-	13,267	13,267	15,550
	Missions Restricted	3.2	1,827		1,827	2,260
	Little Lambs			886	886	506
	Tea Break			150	150	74
Total Expenditure			£ 1,827	£ 127,792	£ 129,619	£ 70,372

BRAMHALL BAPTIST CHURCH

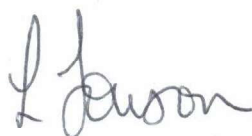
Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Freehold Property at Net Book Value		325,897	333,657
CURRENT ASSETS			
Bank and Cash		12,513	61,439
Debtors		5,525	5,841
TOTAL CURRENT ASSETS		<u>18,038</u>	<u>67,280</u>
TOTAL ASSETS		<u>343,935</u>	<u>400,937</u>
LIABILITIES			
Creditors		(2,962)	(2,654)
Manse Loan (due for repayment within 12 months)		(7,309)	(6,977)
		<u>(10,271)</u>	<u>(9,632)</u>
NET ASSETS before Long Term Liabilities		<u>333,664</u>	<u>391,306</u>
Creditors due more than 12 months			
Manse Loan		(137,043)	(143,751)
NETT ASSETS		<u>£196,622</u>	<u>£247,555</u>
FUNDS			
UNRESTRICTED			
General Fund		86,063	128,802
		<u>86,063</u>	<u>128,802</u>
RESTRICTED			
Missions Account		1,661	2,095
Freehold Property Equalisation Account		108,897	116,657
		<u>£196,622</u>	<u>£247,555</u>

Accounts approved for Bramhall Baptist Church by:-



M Packard - Trustee and Treasurer



T Townson - Trustee

7th March 2024

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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.

During the year £33,421 was incurred on a New Toilet Block, included in £48,956 for repairs.

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 incl. alterations & 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.

Insured Contents of common parts is £10,000.

2. VOLUNTARY INCOME

Other income

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Beswick Trust	3,634	2,596
Stockport Council - warm spaces	0	550
Local businesses using carpark	0	420
Other income	1,127	-
Insurance Claim	2,436	-
	<u><u>£7,197</u></u>	<u><u>£3,566</u></u>

NOTES TO THE ACCOUNTS FOR THE
YEAR ENDED 31ST DECEMBER 2023

3.1. MISSIONARY GIVING AND OUTREACH

	<u>2023</u>			<u>2022</u>
Missionary giving was as follows -	Restricted	Unrestricted	TOTAL	£
	£	£	£	
Mike and Jessica Shore	0	2,400	2,400	2,400
Message Trust	0	1,200	1,200	3,200
Millennium Youth Bar Trust ("The Mill")	0	4,800	4,800	4,800
Christians in Schools	0	1,200	1,200	1,200
Baptist Union Home Mission	0	1,200	1,200	1,550
Hotshots	0	0	0	20
Christian Solidarity Worldwide	0	1,250	1,250	1,200
Pioneers	300	1,200	1,500	1,500
Tearfund	876	0	876	526
Holiday at Home	651	0	651	1,389
Thursday Club	0	17	17	-
	<u>£1,827</u>	<u>£13,267</u>	<u>£15,094</u>	<u>£17,785</u>

3.2 RESTRICTED FUND MISSIONARY GIVING

	<u>Brought forward</u> <u>1.01.23</u>	<u>Incoming resources</u>	<u>Gift aid added</u>	<u>Less: Outgoing resources</u>	<u>Carried forward</u> <u>31.12.23</u>
	£	£	£	£	£
Gifts for restricted purposes -					
Hotshots	1174				1174
Pioneers		240	60	(300)	
Tearfund		703	173	(876)	
Holiday at Home	921	123		(651)	392
Tea Break		95			95
Totals - Restricted Funds	<u>£2,095</u>	<u>£1,160</u>	<u>£233</u>	<u>-£1,827</u>	<u>£1,661</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 **Cost before depreciation of £387,974.**

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 years at a variable interest rate currently 7.75% 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>2023</u>	<u>2022</u>
	£	£
General Fund	12,118	59,602
Missions	0	1,472
Little Lambs	395	365
	<u>£12,513</u>	<u>£61,439</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
Stephen Burr
Ruth Meal
Miranda Packard
Thomas Townson
Edward Trim (Resigned June 2023)

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 2023 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.

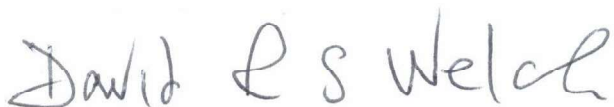
Basis of Independent Examiner's report

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

7th March 2024