

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales · Charity number 1133758

Details

Status Registered

Legal form Previously excepted

Registered 2010-01-26

Register [View on the Charity Commission register](#)

Contact

Address Emmanuel Baptist Church
160 Victoria Avenue
Swanage
BH19 1AZ

Phone 01929427706

Email contact@emmanuelbc.org.uk

Website www.emmanuelbc.org.uk

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: Religious activities to all age groups, to include people with disabilities and to other charities and voluntary organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,390	£139,313	-	-
2023-12-31	£173,090	£149,717	-	-
2022-12-31	£156,402	£131,832	-	-
2021-12-31	£163,943	£156,853	-	-
2020-12-31	£558,748	£190,883	£1,811,972	3

Trustees

Name	Role	Appointed
ALISON SNELL		2024-03-19
Adam Garnish		2026-03-25
David Norley		2026-03-25
Douglas Clutterbuck		2023-01-18
Janet Norley		2024-03-19
Margaret Huxtable		2026-03-25
Pamela Sealey		2024-03-19
Rev Graham Holliday		2024-03-19
Richard Docherty		2015-01-01
Richard Penny		2023-01-18

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales - Charity number 1133758

Accounts

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Peace Accountancy Ltd
Independent examiner
4 The Crescent
Taunton
Somerset
TA1 4EA

Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage

Jan 2024-Dec 2024

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Our Objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers

Strategies for Achieving our Objectives

- a) To steer the church through the appointing of a new minister
- b) To engage with the wider Baptist Family

- c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service
- e) To fully support and engage with the joint churches' initiative in Swanage 'The Wave Ministry' via "Wave Youth".
- f) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- g) To provide office and administrative support to 'The Wave Ministry'.

Significant Activities Contributing to the Achievements of these Objectives

- a) Play a leading role within 'Swanage Churches Together', helping set the vision and plans and organising and hosting events.
- b) Support 'The Wave' youth work in conjunction with other churches in Swanage.
- c) Training and support for volunteers, equipping them to take their part in the life of the church.
- d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- e) An ongoing training and support programme is in place for Life Group Leaders.
- f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.
- g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Monthly Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- Increase in membership and attendance at Sunday services
- Repaired a long standing issue with leaks in the tower.

Plans for Future Periods

- General

- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Develop a strategy for supporting childrens and youth work
- Continue to provide a focus on the communities living in the immediate geographical area of the church.
- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

An up-to-date valuation has been obtained for our land and building assets. The church is valued at £1,000,000 and the manse at £400,000. These values are less than the historical valuations shown in previous accounts, so a revaluation charge has been applied to the 2024 accounts. The church is shown as £750,000 in the accounts as 25% is owned by the Old Baptist Union.

We have no plans to sell either building, our income covers our expenditure, and we have adequate reserves, so the change in value will not affect the ongoing sustainability of Emmanuel Baptist Church.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. The trustees aim to maintain a month end bank balance equal to at least three month's ongoing costs (eg salaries, utilities).

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet monthly to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are ten trustees on the Leadership team. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.

- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining 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 applicable laws and regulations. The trustees 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.

Legal and Administrative information

Church Trustees and Officers

The trustees and officers who served during the year were as follows:

- Richard Docherty - (Youth Minister)
- Ian Snell - (Buildings, Information Technology)
- Peter Collins - (Secretary, World Mission)
- Helen Rochelle - (Safeguarding and Discipleship)
- Richard Penny - (Finance)
- Douglas Clutterbuck
- Graham Holiday – (Preaching and Teaching) appointed March 2024
- Janet Norley – (Administrator) appointed March 2024
- Alison Snell – (Worship) appointed March 2024
- Pamela Sealey - (Prayer) appointed March 2024

Church Administrator - Janet Norley

Treasurer - Richard Penny

Legal Information

Emmanuel Baptist Church is a registered charity, number 1133758.

Address

160 Victoria Avenue
Swanage
BH19 1AZ

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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 Emmanuel Baptist Church 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Helen Hubbard FCA BFP
Independent examiner
ICAEW

4 The Crescent
Taunton
Somerset
TA1 4EA

Date: 13th May 2025

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies		140,955	26,709	167,665	152,639
Charitable activities		21,079		21,079	19,421
Investment income	4	1,356		1,356	1,030
Total income		163,390	26,709	190,100	173,090
Expenditure on:					
Charitable activities		(139,313)	(615,903)	(755,216)	(149,717)
Total expenditure		(139,313)	(615,903)	(755,216)	(149,717)
Net income/(expenditure)		24,077	(589,194)	(565,116)	23,373
Gross transfers between funds					
Net movement in funds		24,077	(589,194)	(565,116)	23,373
Reconciliation of funds					
Total funds brought forward		792,395	1,074,609	1,867,004	1,843,631
Total funds carried forward	15	816,472	485,415	1,301,887	1,819,062

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

The notes on pages 10 to 20 form an integral part of these financial statements.

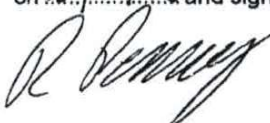
Emmanuel Baptist Church

(Registration number: 1133758)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	1,201,066	1,772,227
Current assets			
Debtors	12	17,375	11,909
Cash at bank and in hand	13	85,295	86,854
		102,670	98,763
Creditors: Amounts falling due within one year	14	(1,849)	(3,986)
Net current assets		100,821	94,777
Net assets		1,301,887	1,867,004
Funds of the charity:			
Restricted income funds			
Restricted funds	15	485,415	1,074,609
Unrestricted income funds			
Unrestricted funds		816,472	792,395
Total funds	15	1,301,887	1,867,004

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 13/5/25 and signed on their behalf by:



Richard Penny
Trustee

The notes on pages 10 to 20 form an integral part of these financial statements.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	117,750	24,785	142,536
Gift aid reclaimed	23,205	1,924	25,129
Total for 2024	140,955	26,709	167,665
Total for 2023	151,309	1,330	152,639

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Catering	4,513	4,513	2,614
Room rental	11,088	11,088	9,335
Manse Rental	5,478	5,478	7,472
	<u>21,079</u>	<u>21,079</u>	<u>19,421</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,356</u>	<u>1,356</u>
Total for 2024	<u>1,356</u>	<u>1,356</u>
Total for 2023	<u>1,030</u>	<u>1,030</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

5 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Staff Salaries	47,027		47,027	44,103
Ministers' expenses	1,030		1,030	1,150
Manse expenses	2,028		2,028	1,543
Youth manse expenses	16,742		16,742	17,245
Church building expenses	49,885		49,885	38,119
Catering expenses	3,900		3,900	3,575
Office/admin expenses	7,845		7,845	7,022
Charitable contributions		16,038	16,038	14,182
Local mission costs	1,755		1,755	2,803
Designated expenses and gifts	7,755	0	7,755	7,817
Revaluation of Buildings	0	584,605	584,605	
Depreciation of equipment and furniture	16,606	0	16,606	12,158
	<u>154,573</u>	<u>600,643</u>	<u>755,216</u>	<u>149,717</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	610	610
Total for 2024	<u>610</u>	<u>610</u>
Total for 2023	<u>610</u>	<u>610</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	16,606	12,158

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Richard Docherty

Richard Docherty received remuneration of £19,920 (2023: £18,450) and £550 (2023: £857) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration.

Donations made by the trustees without any conditions attached totalled £29,403 for the year (2023 - £16,293).

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	47,027	44,103

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	610	610

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 January 2024	1,991,057	203,144	2,194,201
Additions		30,050	30,050
Revaluations	(841,057)		(841,057)
At 31 December 2024	<u>1,150,000</u>	<u>233,194</u>	<u>1,383,194</u>
Depreciation			
At 1 January 2024	256,452	165,522	421,974
Charge for the year	(256,452)	16,606	(239,846)
At 31 December 2024	<u>0</u>	<u>182,128</u>	<u>182,128</u>
Net book value			
At 31 December 2024	<u>1,150,000</u>	<u>51,066</u>	<u>1,201,066</u>
At 31 December 2023	<u>1,734,605</u>	<u>37,622</u>	<u>1,772,227</u>

12 Debtors

	2024	2023
	£	£
Trade debtors	647	1153
Prepayments	5,775	5,211
Other debtors	10,953	5,545
	<u>17,375</u>	<u>11,909</u>

13 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	<u>85,295</u>	<u>86,854</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	500	446
Other creditors	739	290
Accruals	610	3,250
	<u>1,849</u>	<u>3,986</u>

15 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	792,395	163,391	(122,479)	(16,835)	816,472
Restricted funds					
World Mission	3,513	-	(15,698)	16,835	4,650
Eva	1,060,671	-	(584,605)	-	476,066
Agape	1,611	2,374	(1,626)	-	2,359
Dalton Bible Fund	2,564	-	(224)	-	2,340
Building Fund Victoria Avenue	6,250	7,500	(13,750)	-	-
Total restricted funds	<u>1,074,609</u>	<u>9,874</u>	<u>(615,903)</u>	<u>-</u>	<u>485,415</u>
Total funds	<u>1,867,004</u>	<u>173,265</u>	<u>(738,382)</u>	<u>-</u>	<u>1,301,887</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	769,292	171,760	(132,221)	(16,436)	792,395
Restricted funds					
World Mission	1,259	-	(14,182)	16,436	3,513
Eva	1,060,671	-	-	-	1,060,671
Agape	999	1,305	(693)	-	1,611
Camera Equipment Fund	1,500	-	(1,500)	-	-
Dalton Bible Fund	3,660	-	(1,096)		2,564
Building Fund Victoria Avenue	6,250	-			6,250
Ukraine Fund	-	25	(25)	-	-
Total restricted funds	<u>1,074,339</u>	<u>1,330</u>	<u>(17,496)</u>	<u>-</u>	<u>1,074,609</u>
Total funds	<u><u>1,843,631</u></u>	<u><u>173,090</u></u>	<u><u>(149,717)</u></u>	<u><u></u></u>	<u><u>1,867,004</u></u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

The specific purposes for which the funds are to be applied are as follows:

The World Mission Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Building Fund - this is monies set aside for any major repairs to the main church building, as determined by the leadership.

Ukraine Fund - these are monies given or raised by members for the relief of Ukrainian refugees now residing in the local area. Note that this fund was established at the start of the Ukraine crisis, and dissolved once another local charity was established, with all funds being forwarded to this charity.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	725,000	476,066	1,201,066
Current assets	93,321	9,349	102,670
Current liabilities	(1,849)		(1,849)
Total net assets	<u>816,472</u>	<u>485,415</u>	<u>1,301,887</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	711,556	1,060,671	1,772,227
Current assets	84,825	13,938	98,763
Current liabilities	(3,986)		(3,986)
Total net assets	<u>792,395</u>	<u>1,074,609</u>	<u>1,867,004</u>

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales - Charity number 1133758

Accounts

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Peace Accountancy Ltd
Independent examiner
4 The Crescent
Taunton
Somerset
TA1 4EA

Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage

Jan 2023-Dec 2023

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Our Objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers
- e) Continue to restart church activities after Covid where they added value to the church

Strategies for Achieving our Objectives

- a) To steer the church through the appointing of a new minister
- b) To engage with the wider Baptist Family

- c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service
- e) To fully support and engage with the joint churches' initiative in Swanage 'The Wave Youth and Children's Ministry' via "Wave Youth" and "Wave Kids".
- f) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- g) To provide office and administrative support to 'Wave Kids' and the Children's Ministry Leader

Significant Activities Contributing to the Achievements of these Objectives

- a) Play a leading role within 'Swanage Churches Together', helping set the vision and plans and organising and hosting events.
- b) Support 'The Wave' youth work in conjunction with other churches in Swanage.
- c) Training and support for volunteers, equipping them to take their part in the life of the church.
- d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- e) An ongoing training and support programme is in place for Life Group Leaders.
- f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.
- g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Twice a Month Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- Increase in membership and attendance at Sunday services
- Celebrated the King's coronation
- Installed solar panels on the roof, helping to reduce our energy costs.
- Started a parent and toddler group (EBC Tots)

Plans for Future Periods

- General
- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Continue to provide a focus on the communities living in the immediate geographical area of the church.
- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. The Church aims to maintain a month end bank balance equal to at least three month's ongoing costs (eg salaries, utilities).

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet twice a month to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are six trustees on the Leadership team. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining 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 applicable laws and regulations. The trustees 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.

Legal and Administrative information

Church Trustees and Officers

The trustees and officers who served during the year were as follows:

- Richard Docherty (Youth Minister)
- Adam Garnish - retired March 2023
- David Norley - retired March 2023
- Janet Norley - retired March 2023
- Ian Snell (Buildings, Information Technology)
- Alison Snell - retired March 2023
- Jo White - retired March 2023
- Peter Collins (Secretary, World Mission) – appointed January 2023
- Douglas Clutterbuck – appointed January 2023
- Helen Rochelle (Safeguarding and Discipleship)
- Richard Penny (Finance) – appointed January 2023
- Sara Wise – appointed January 2023, resigned November 2023

Church Administrator - Janet Norley

- **Treasurer**
- Adam Garnish - retired March 2023
- Richard Penny – appointed March 2023

Legal Information

Emmanuel Baptist Church is a registered charity, number 1133758

Address

160 Victoria Avenue
Swanage
BH19 1AZ

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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 Emmanuel Baptist Church 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Helen Hubbard FCA BFP
Independent examiner
ICAEW

4 The Crescent
Taunton
Somerset
TA1 4EA

Date: 19/03/24

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies		151,309	1,330	152,639	141,593
Charitable activities		19,421		19,421	14,631
Investment income	4	1,030		1,030	178
Total income		<u>171,760</u>	<u>1,330</u>	<u>173,090</u>	<u>156,402</u>
Expenditure on:					
Charitable activities		(132,221)	(17,496)	(149,717)	(131,832)
Total expenditure		<u>(132,221)</u>	<u>(17,496)</u>	<u>(149,717)</u>	<u>(131,832)</u>
Net income/(expenditure)		39,538	(16,166)	23,373	24,570
Gross transfers between funds		(16,436)	16,436		
Net movement in funds		23,102	270	23,373	24,570
Reconciliation of funds					
Total funds brought forward		<u>769,292</u>	<u>1,074,339</u>	<u>1,843,631</u>	<u>1,819,062</u>
Total funds carried forward	15	<u>792,394</u>	<u>1,074,609</u>	<u>1,867,004</u>	<u>1,843,632</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 10 to 20 form an integral part of these financial statements.

Emmanuel Baptist Church

(Registration number: 1133758)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,772,227	1,750,668
Current assets			
Debtors	12	11,909	9,860
Cash at bank and in hand	13	86,854	86,487
		<u>98,763</u>	<u>96,347</u>
Creditors: Amounts falling due within one year	14	<u>(3,986)</u>	<u>(3,383)</u>
Net current assets		<u>94,777</u>	<u>92,964</u>
Net assets		<u>1,867,004</u>	<u>1,843,632</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	1,074,609	1,074,339
Unrestricted income funds			
Unrestricted funds		<u>792,395</u>	<u>769,293</u>
Total funds	15	<u>1,867,004</u>	<u>1,843,632</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 12/3/24 and signed on their behalf by



Richard Penny
Trustee

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

Depreciation and amortisation

Please note, the trustees have decided to freeze depreciation of the church premises and manse in 2020, as it is believed that the properties will not reduce in value. Up until 2019 the properties were being depreciated on a 2% straight line basis.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	119,236	1,093	120,329
Gift aid reclaimed	25,055	237	25,292
Total for 2023	144,291	1,330	145,621
Total for 2022	133,046	8,547	141,593

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Catering	2,614	2,614	2,016
Room rental	9,335	9,335	5,223
Manse Rental	7,472	7,472	7,393
	<u>19,421</u>	<u>19,421</u>	<u>14,632</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,030</u>	<u>1,030</u>
Total for 2023	<u>1,030</u>	<u>1,030</u>
Total for 2022	<u>178</u>	<u>178</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

5 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Staff Salaries	44,103		44,103	44,713
Ministers' expenses	1,150		1,150	1,021
Manse expenses	1,543		1,543	1,498
Youth manse expenses	17,245		17,245	18,356
Church building expenses	38,119		38,119	25,847
Catering expenses	3,575		3,575	2,217
Office/admin expenses	7,022		7,022	8,158
Charitable contributions		14,182	14,182	14,250
Local mission costs	2,803		2,803	1,683
Designated expenses and gifts	6,003	1,814	7,817	7,070
Depreciation of equipment and furniture	10,658	1,500	12,158	7,021
	<u>132,221</u>	<u>17,496</u>	<u>149,717</u>	<u>131,834</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	610	610
Total for 2023	<u>610</u>	<u>610</u>
Total for 2022	<u>610</u>	<u>610</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>12,158</u>	<u>7,021</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Richard Docherty

Richard Docherty received remuneration of £18,450 (2022: £18,000) and £857 (2022: £Nil) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration.

Donations made by the trustees without any conditions attached totalled £16,293 for the year (2022 - £18,355).

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	<u>44,103</u>	<u>44,713</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	<u>610</u>	<u>610</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2023	1,991,057	169,427	2,160,484
Additions		33,717	33,717
At 31 December 2023	1,991,057	203,144	2,194,201
Depreciation			
At 1 January 2023	256,452	153,364	409,816
Charge for the year		12,158	12,158
At 31 December 2023	256,452	165,522	421,974
Net book value			
At 31 December 2023	1,734,605	37,622	1,772,227
At 31 December 2022	1,734,605	16,063	1,750,668

12 Debtors

	2023 £	2022 £
Trade debtors	1,153	210
Prepayments	5,211	4,600
Other debtors	5,545	5,050
	11,909	9,860

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	86,854	86,487

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	446	423
Other creditors	290	567
Accruals	3,250	2,393
	<u>3,986</u>	<u>3,383</u>

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	769,292	171,760	(132,221)	(16,436)	792,395
Restricted funds					
World Mission	1,259	-	(14,182)	16,436	3,513
Eva	1,060,671	-	-	-	1,060,671
Agape	999	1,305	(693)	-	1,611
Camera Equipment Fund	1,500	-	(1,500)	-	-
Dalton Bible Fund	3,660	-	(1,096)	-	2,564
Building Fund Victoria Avenue	6,250	-	-	-	6,250
Ukraine Fund	-	25	(25)	-	-
Total restricted funds	<u>1,074,339</u>	<u>1,330</u>	<u>(17,496)</u>	<u>-</u>	<u>1,074,609</u>
Total funds	<u>1,843,631</u>	<u>173,090</u>	<u>(149,717)</u>		<u>1,867,004</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	748,314	147,856	(112,725)	(14,152)	769,292
Restricted funds					
World Mission	1,357		(14,250)	14,152	1,259
Eva	1,060,671				1,060,671
Agape	1,592	620	(1,013)	(200)	999
Camera Equipment Fund	3,000		(1,500)		1,500
Dalton Bible Fund	4,128		(468)		3,660
Building Fund Victoria Avenue		6,250			6,250
Ukraine Fund		1,677	(1,877)	200	
Total restricted funds	<u>1,070,748</u>	<u>8,547</u>	<u>(19,108)</u>	<u>14,152</u>	<u>1,074,339</u>
Total funds	<u>1,819,062</u>	<u>156,403</u>	<u>(131,833)</u>		<u>1,843,631</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

The specific purposes for which the funds are to be applied are as follows:

The World Mission Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Building Fund - this is monies set aside for any major repairs to the main church building, as determined by the leadership.

Ukraine Fund - these are monies given or raised by members for the relief of Ukrainian refugees now residing in the local area. Note that this fund was established at the start of the Ukraine crisis, and dissolved once another local charity was established, with all funds being forwarded to this charity.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	711,556	1,060,671	1,772,227
Current assets	84,825	13,938	98,763
Current liabilities	(3,986)		(3,986)
Total net assets	792,395	1,074,609	1,867,004
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	688,497	1,062,171	1,750,668
Current assets	84,180	12,167	96,347
Current liabilities	(3,383)		(3,383)
Total net assets	769,294	1,074,338	1,843,632

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales - Charity number 1133758

Accounts

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage

Jan 2022-Jan 2023

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Our Objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers
- e) Continue to restart church activities after Covid where they added value to the church

Strategies for Achieving our Objectives

- a) To steer the church through the appointing of a new minister
- b) To engage with the wider Baptist Family
- c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service
- e) To fully support and engage with the joint churches' initiative in Swanage 'The Wave Youth and Children's Ministry' via "Wave Youth" and "Wave Kids".
- f) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- g) To provide office and administrative support to 'Wave Kids' and the Children's Ministry Leader

Significant Activities Contributing to the Achievements of these Objectives

- a) The church became a full member of the Baptist Union of Great Britain.
- b) Play a leading role within 'Swanage Churches Together', helping set the vision and plans and organising and hosting events.
- c) Training and support for volunteers, equipping them to take their part in the life of the church.
- d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- e) An ongoing training and support programme is in place for Life Group Leaders.
- f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.
- g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group. Wave Kids run a 'Notelets' session for preschool children.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Twice a Month Leadership/Trustee meetings

- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- a reshuffle in the Life Groups with new groups starting and new people joining
- Most pre-covid activities restarted, including Worship on Wednesday, 30 Minute Church, Church Prayer Gatherings, Prodigal Prayer and Pop-In, Refresh Ladies Breakfast, Art Dabblers, Nutty Knitters and Drum Circle
- We saw an increase in attendance in our children and youth on a Sunday
- Men's Curry Night was introduced
- The EBC football team re-entered the 'South Wessex Churches Football League Division 2', and continues to pray for its football players every Saturday morning
- In March we held a Prayer Vigil for Ukraine and in July had a concert to raise funds for the Ukraine Families now living in the Purbeck Area from Luckley House School
- In June we celebrated the Queen's Jubilee with a Community Breakfast and a Tree planting and there was an art exhibition from the Art Dabblers
- To finish the year, we were able to hold the Purbeck Christmas Tree Festival again and welcome over 1,000 visitors to the church. The Lights of Love service had to be postponed until January due to icy weather, but all the Christmas Services were able to go ahead including Carols in the Car Park

Plans for Future Periods

- General
- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Continue to provide a focus on the communities living in the immediate geographical area of the church.
- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.
- To create a parents and toddlers group
- To create a policy which defines the required financial reserves.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. As such, we therefore have no specific reserves policy. The trustees do however strive to maintain a month end bank balance equal to at least three month's cost of salaries.

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet twice a month to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are eight trustees on the Leadership team as from September 2021. There are currently four Land and Property trustees who are appointed and agreed by the Church who are the official custodians of the land and property held for the purposes of the church, whose decisions are subject to the approval and agreement of the Leadership Team and subsequently the church. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church.

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.

- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining 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 applicable laws and regulations. The trustees 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.

Legal and Administrative information

The trustees who served during the year were as follows:

Land and Property Trustees

- Janet Norley
- Caroline Powell

Church Trustees

- Alison Snell (Worship)
- David Norley (Property)
- Janet Norley (Administration)
- Jo White (World Mission and Discipleship)
- Richard Docherty (Youth Minister)
- Adam Garnish (Finance/Treasurer)
- Ian Snell (Information Technology)
- Helen Rochelle (Safeguarding and Discipleship)

Church Administrator - Janet Norley

Treasurer - Adam Garnish

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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 Emmanuel Baptist Church 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Sue Wintle FMAAT
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date:.....

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies		133,046	8,547	141,593	160,805
Charitable activities		14,631	-	14,631	3,131
Investment income	4	<u>178</u>	<u>-</u>	<u>178</u>	<u>7</u>
Total income		<u>147,855</u>	<u>8,547</u>	<u>156,402</u>	<u>163,943</u>
Expenditure on:					
Charitable activities		<u>(112,724)</u>	<u>(19,108)</u>	<u>(131,832)</u>	<u>(156,853)</u>
Total expenditure		<u>(112,724)</u>	<u>(19,108)</u>	<u>(131,832)</u>	<u>(156,853)</u>
Net income/(expenditure)		35,131	(10,561)	24,570	7,090
Gross transfers between funds		<u>(14,152)</u>	<u>14,152</u>	<u>-</u>	<u>-</u>
Net movement in funds		20,979	3,591	24,570	7,090
Reconciliation of funds					
Total funds brought forward		<u>748,314</u>	<u>1,070,748</u>	<u>1,819,062</u>	<u>1,811,972</u>
Total funds carried forward	15	<u><u>769,293</u></u>	<u><u>1,074,339</u></u>	<u><u>1,843,632</u></u>	<u><u>1,819,062</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 10 to 20 form an integral part of these financial statements.

Emmanuel Baptist Church
(Registration number: 1133758)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,750,668	1,754,569
Current assets			
Debtors	12	9,860	9,690
Cash at bank and in hand	13	<u>86,487</u>	<u>56,363</u>
		96,347	66,053
Creditors: Amounts falling due within one year	14	<u>(3,383)</u>	<u>(1,560)</u>
Net current assets		<u>92,964</u>	<u>64,493</u>
Net assets		<u><u>1,843,632</u></u>	<u><u>1,819,062</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	1,074,339	1,070,748
Unrestricted income funds			
Unrestricted funds		<u>769,293</u>	<u>748,314</u>
Total funds	15	<u><u>1,843,632</u></u>	<u><u>1,819,062</u></u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Coronavirus Job Retention Scheme funding was received from HMRC to assist with covering salaries during the Coronavirus pandemic

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

Other income

The other income stated in this year's accounts are the profit on the sale of the manse. This appears unusually high because the manse was being depreciated year on year on a straight line basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

Depreciation and amortisation

Please note, the trustees have decided to freeze depreciation of the church premises and manse in 2020, as it is believed that the properties will now reduce in value. Up until 2019 the properties were being depreciated on a 2% straight line basis.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	110,007	7,297	117,304
Gift aid reclaimed	23,039	1,250	24,289
Total for 2022	133,046	8,547	141,593
Total for 2021	159,933	872	160,805

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Catering	2,016	2,016	339
Room rental	5,223	5,223	2,375
Weddings and funerals	-	-	418
Manse Rental	7,393	7,393	-
	<u>14,632</u>	<u>14,632</u>	<u>3,132</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>178</u>	<u>178</u>
Total for 2022	<u>178</u>	<u>178</u>
Total for 2021	<u>7</u>	<u>7</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

5 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Staff Salaries	44,713	-	44,713	70,565
Ministers' expenses	1,021	-	1,021	1,398
Manse expenses	1,498	-	1,498	5,419
Youth manse expenses	18,356	-	18,356	17,087
Church building expenses	25,847	-	25,847	23,271
Catering expenses	2,217	-	2,217	964
Office/admin expenses	8,158	-	8,158	6,557
Charitable contributions	-	14,250	14,250	14,500
Local mission costs	1,180	503	1,683	1,262
Designated expenses and gifts	4,180	2,890	7,070	8,342
Depreciation of equipment and furniture	5,521	1,500	7,021	7,488
	<u>112,691</u>	<u>19,143</u>	<u>131,834</u>	<u>156,853</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>610</u>	<u>610</u>
Total for 2022	<u>610</u>	<u>610</u>
Total for 2021	<u>600</u>	<u>600</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>7,021</u>	<u>7,488</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Reverend Mark Hatto

Reverend Mark Hatto received remuneration of £Nil (2021: £21,191) and £Nil (2021: £310) of expenses were reimbursed to Reverend Mark Hatto during the year.

Expense reimbursed were for travel, worship resources and administration
Retired July 2021

Richard Docherty

Richard Docherty received remuneration of £18,000 (2021: £16,361) and £Nil (2021: £833) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration

Donations made by the trustees without any conditions attached totalled £18,355 for the year (2021 - £25,010).

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>44,713</u>	<u>70,565</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>610</u>	<u>600</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	1,991,057	166,307	2,157,364
Additions	-	3,120	3,120
At 31 December 2022	1,991,057	169,427	2,160,484
Depreciation			
At 1 January 2022	256,452	146,343	402,795
Charge for the year	-	7,021	7,021
At 31 December 2022	256,452	153,364	409,816
Net book value			
At 31 December 2022	1,734,605	16,063	1,750,668
At 31 December 2021	1,734,605	19,964	1,754,569

12 Debtors

	2022 £	2021 £
Trade debtors	210	200
Prepayments	4,600	4,128
Other debtors	5,050	5,362
	9,860	9,690

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	86,487	56,363

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	423	415
Other creditors	567	545
Accruals	2,393	600
	<u>3,383</u>	<u>1,560</u>

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	748,314	147,856	(112,725)	(14,152)	769,293
Restricted funds					
World Focus	1,357	-	(14,250)	14,152	1,259
Eva	1,060,671	-	-	-	1,060,671
Agape	1,592	620	(1,013)	(200)	999
Camera Equipment Fund	3,000	-	(1,500)	-	1,500
Dalton Bible Fund	4,128	-	(468)	-	3,660
Building Fund Victoria Avenue	-	6,250	-	-	6,250
Ukraine Fund	-	1,677	(1,877)	200	-
Total restricted funds	<u>1,070,748</u>	<u>8,547</u>	<u>(19,108)</u>	<u>14,152</u>	<u>1,074,339</u>
Total funds	<u>1,819,062</u>	<u>156,403</u>	<u>(131,833)</u>	<u>-</u>	<u>1,843,632</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	736,283	163,071	(117,790)	(33,250)	748,314
Restricted					
World Focus	1,217	-	(14,499)	14,639	1,357
Eva	1,060,671	-	-	-	1,060,671
Agape	2,197	534	(1,139)	-	1,592
Redevelopment of Garden Fund	1,092	-	(1,127)	35	-
Intern Fund	3,139	-	(3,338)	199	-
Youth Manse Fund	2,873	337	(17,087)	13,877	-
Camera Equipment Fund	4,500	-	(1,500)	-	3,000
Dalton Bible Fund	-	-	(372)	4,500	4,128
Total restricted funds	<u>1,075,689</u>	<u>871</u>	<u>(39,062)</u>	<u>33,250</u>	<u>1,070,748</u>
Total funds	<u>1,811,972</u>	<u>163,942</u>	<u>(156,852)</u>	<u>-</u>	<u>1,819,062</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

The specific purposes for which the funds are to be applied are as follows:

The World Focus Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Building Fund – this is monies set aside for any major repairs to the main church building, as determined by the leadership.

Ukraine Fund – these are monies given or raised by members for the relief of Ukrainian refugees now residing in the local area. Note that this fund was established at the start of the Ukraine crisis, and dissolved once another local charity was established, with all funds being forwarded to this charity.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2022

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	688,497	1,062,171	1,750,668
Current assets	84,180	12,167	96,347
Current liabilities	(3,383)	-	(3,383)
Total net assets	<u>769,294</u>	<u>1,074,338</u>	<u>1,843,632</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	690,898	1,063,671	1,754,569
Current assets	58,979	7,074	66,053
Current liabilities	(1,560)	-	(1,560)
Total net assets	<u>748,317</u>	<u>1,070,745</u>	<u>1,819,062</u>

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales - Charity number 1133758

Accounts

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Emmanuel Baptist Church

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Emmanuel Baptist Church Swanage

Jan 2021-Dec 2021

Our Purposes and Aims

The Church operates under its Articles of Faith and Church Constitution and is a member church of the Old Baptist Union and is affiliated to the Southern Counties Baptist Association which sits within The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose, we aim to provide the following services:

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities, and open space and to provide services, advocacy, advice, and information.

Ensuring our Activities Deliver our Aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to carefully read the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Restrictions on Activities

In January 2021 under Government advice due to the Coronavirus pandemic the church's normal and regular activities, including corporate worship gatherings and other organised events and groups continued to be curtailed. However, the church has continued to function and adapted to this situation and 'stream' our Sunday and a mid-week worship services on the internet, having updated our equipment. This will now become a regular feature of the church's on-going ministry 'online' to reach a wider community. We have also stayed connected with our congregation and members with telephone calls, zoom meetings and through social media outlets. The small group network within the church, Life Groups, have provided essential care and aspects of community otherwise impossible to meet. With the

easing of restrictions, we have gradually re-established in person gatherings both on Sundays and week day activities. Also, the building is again being used by community groups.

Our Objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers

Strategies for Achieving our Objectives

- a) To steer the church through the retirement of our Minister and plan for the process of appointing his successor.
- b) To engage with the wider Baptist Family
- c) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- d) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service d) To fully support and engage with the joint churches' initiative in Swanage 'The Wave Youth and Children's Ministry' via "Wave Youth" and "Wave Kids".
- e) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- f) To provide office and administrative support to 'Wave Kids' and the Children's Ministry Leader.

Significant Activities Contributing to the Achievements of these Objectives

- a) For the church to become a full member of the Baptist Union of Great Britain.
- b) Play a leading role within 'Swanage Churches Together', helping set the vision and plans and organising and hosting events.
- c) Training and support for volunteers, equipping them to take their part in the life of the church.
- d) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- e) An ongoing training and support programme is in place for Life Group Leaders.
- f) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.

- g) The Church Centre hosts a range of regular non-church, public events including Pilates classes, Memory Cafe run by Age UK, two Community Choirs and other musical groups, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group. Wave Kids run a 'Notelets' session for preschool children.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to Assess the Achievement of Objectives

The Church reviews its aims, objectives, and activities on a regular basis, through the following ways:

- Twice a Month Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and Performance

During the year the Church has made significant progress including:

- a) The placement of a student for 2019-21 from Moorlands Bible College as part of their Applied Theology degree training course, to lead and facilitate a variety of activities and pioneer new areas of church ministry. This year's student graduated with a first-class Honours degree.
- b) A full programme for youth is in place, attendance levels are good and growing in line with expectation. When unable to meet in person this continued online.
- c) Unable to hold our Christmas Tree Festival this year we erected a 'Tree of Remembrance' outside the building, with the involvement of the local Funeral Directors, and members of the church, the community and all the Swanage Care Homes were invited to tie a ribbon onto the tree in memory of a loved one. A Lights of Love Remembrance service was also held to which everyone was invited. An outside Carol Service was held in the Car Park of the church as we aimed to reach out into the community where unmasked singing was permissible.

Plans for Future Periods

- General
- Continue the search for a new Minister, to maintain and support the Church's ongoing vision and ministry.
- Continue to provide a focus on the communities living in the immediate geographical area of the church.

- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To continually train, develop and equip volunteers and staff members.
- To continue to develop the use of the café area for the community needs such as the Monday Pop-In for people who live alone or those who care for a family member living with dementia.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long Term Goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the Trust's plans

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We have links to Sustainable Swanage Community Group.

Sustainability

The Church has maintained its income from offerings.

Reserves Policy

By nature, the Church relies totally on the generosity of its members to keep the charity financially sound. As such, we therefore have no specific reserves policy. The trustees do however strive to maintain a month end bank balance equal to at least three month's cost of salaries.

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Guidelines for the Administration of the Local Church

Organisational Structure

The charity is run by the minister and a Leadership Team (Trustees) made up of volunteers. The full Leadership Team meet twice a month to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are eight trustees on the Leadership team as from September 2021. There are currently four Land and Property trustees who are appointed and agreed by the Church who are the official custodians of the land and property held for the purposes of the church, whose decisions are subject to the approval and agreement of the Leadership

Team and subsequently the church. The day-to-day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church.

Recruitment and Appointment of Trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of Officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three-year term of office they cannot be re-elected until a period of one year has elapsed.

Other Appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Responsibilities of the Trustees

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable laws and regulations.

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.
- put in place safeguarding policies, procedure, and training.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

The trustees are responsible for maintaining 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 applicable laws and regulations. The trustees 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.

Legal and Administrative information

The trustees who served during the year were as follows:

Land and Property Trustees

- Stuart White
- Margaret Dalton
- Janet Norley
- Caroline Powell

Church Trustees

- Rev. Mark Hatto (Minister) – until July 2021
- Alison Snell (Worship)
- David Norley (Property)
- Janet Norley (Administration)
- Jo White (World Mission and Discipleship)

- Richard Docherty (Youth Minister)
- Adam Garnish (Finance/Treasurer)
- Ian Snell (Information Technology)
- Helen Rochelle (Safeguarding and Discipleship)

Church Administrator - Janet Norley

Treasurer - Adam Garnish

Emmanuel Baptist Church

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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 Emmanuel Baptist Church 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies		159,933	872	160,805	253,981
Charitable activities		3,131	-	3,131	4,609
Investment income	4	7	-	7	51
Other income		-	-	-	300,107
Total income		<u>163,071</u>	<u>872</u>	<u>163,943</u>	<u>558,748</u>
Expenditure on:					
Charitable activities		<u>(117,792)</u>	<u>(39,061)</u>	<u>(156,853)</u>	<u>(190,883)</u>
Total expenditure		<u>(117,792)</u>	<u>(39,061)</u>	<u>(156,853)</u>	<u>(190,883)</u>
Net income/(expenditure)		45,279	(38,189)	7,090	367,865
Gross transfers between funds		<u>(33,249)</u>	<u>33,249</u>	-	-
Net movement in funds		12,030	(4,940)	7,090	367,865
Reconciliation of funds					
Total funds brought forward		<u>736,283</u>	<u>1,075,689</u>	<u>1,811,972</u>	<u>1,444,107</u>
Total funds carried forward	16	<u><u>748,313</u></u>	<u><u>1,070,749</u></u>	<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The notes on pages 12 to 22 form an integral part of these financial statements.

Emmanuel Baptist Church
(Registration number: 1133758)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,754,569	1,762,056
Current assets			
Debtors	13	9,690	10,925
Cash at bank and in hand	14	<u>56,363</u>	<u>41,386</u>
		66,053	52,311
Creditors: Amounts falling due within one year	15	<u>(1,560)</u>	<u>(2,395)</u>
Net current assets		<u>64,493</u>	<u>49,916</u>
Net assets		<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	1,070,748	1,075,689
Unrestricted income funds			
Unrestricted funds		<u>748,314</u>	<u>736,283</u>
Total funds	16	<u><u>1,819,062</u></u>	<u><u>1,811,972</u></u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Coronavirus Job Retention Scheme funding was received from HMRC to assist with covering salaries during the Coronavirus pandemic

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Other income

The other income stated in this year's accounts are the profit on the sale of the manse. This appears unusually high because the manse was being depreciated year on year on a straight line basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

Depreciation and amortisation

Please note, the trustees have decided to freeze depreciation of the church premises and manse in 2020, as it is believed that the properties will now reduce in value. Up until 2019 the properties were being depreciated on a 2% straight line basis.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis
Camera equipment	3 years straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	125,193	872	126,065
Gift aid reclaimed	24,333	-	24,333
Grants, including capital grants;			
Government grants	10,407	-	10,407
Total for 2021	159,933	872	160,805
Total for 2020	169,366	84,615	253,981

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Catering	339	339	1,879
Room rental	2,375	2,375	1,230
Weddings and funerals	418	418	1,500
	<u>3,132</u>	<u>3,132</u>	<u>4,609</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>7</u>	<u>7</u>
Total for 2021	<u>7</u>	<u>7</u>
Total for 2020	<u>51</u>	<u>51</u>

5 Other income

	Total 2021 £	Total 2020 £
Gains on sale of tangible fixed assets for charity's own use	<u>-</u>	<u>300,107</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Staff Salaries	70,565	-	70,565	92,103
Ministers' expenses	1,398	-	1,398	1,594
Manse expenses	5,419	-	5,419	10,802
Youth manse expenses	-	17,087	17,087	17,200
Church building expenses	22,254	1,017	23,271	19,955
Catering expenses	964	-	964	858
Office/admin expenses	6,557	-	6,557	6,937
Charitable contributions	-	14,500	14,500	24,168
Local mission costs	1,068	194	1,262	1,824
Designated expenses and gifts	3,579	4,764	8,343	9,386
Depreciation of equipment and furniture	5,988	1,500	7,488	6,651
Intern	-	-	-	434
	<u>117,792</u>	<u>39,062</u>	<u>156,854</u>	<u>191,912</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>600</u>	<u>600</u>
Total for 2021	<u>600</u>	<u>600</u>
Total for 2020	<u>500</u>	<u>500</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>7,488</u>	<u>6,651</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Reverend Mark Hatto

Reverend Mark Hatto received remuneration of £21,191 (2020: £37,135) and £310 (2020: £602) of expenses were reimbursed to Reverend Mark Hatto during the year.

Expense reimbursed were for travel, worship resources and administration

Retired July 2021

Richard Docherty

Richard Docherty received remuneration of £16,361 (2020: £16,120) and £833 (2020: £992) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration

Donations made by the trustees without any conditions attached totalled £25,010 for the year (2020 - £46,660).

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>70,565</u>	<u>93,356</u>

No employee received emoluments of more than £60,000 during the year

10 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>600</u>	<u>500</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	1,991,057	166,307	2,157,364
At 31 December 2021	1,991,057	166,307	2,157,364
Depreciation			
At 1 January 2021	256,452	138,856	395,308
Charge for the year	-	7,487	7,487
At 31 December 2021	256,452	146,343	402,795
Net book value			
At 31 December 2021	1,734,605	19,964	1,754,569
At 31 December 2020	1,734,605	27,451	1,762,056

13 Debtors

	2021 £	2020 £
Trade debtors	200	-
Prepayments	4,128	3,907
Other debtors	5,362	7,018
	9,690	10,925

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	56,363	41,386

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	415	1,625
Other creditors	545	270
Accruals	600	500
	<u>1,560</u>	<u>2,395</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

16 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	736,283	163,071	(117,790)	(33,250)	748,314
Restricted funds					
World Focus	1,217	-	(14,499)	14,639	1,357
Eva	1,060,671	-	-	-	1,060,671
Agape	2,197	534	(1,139)	-	1,592
Redevelopment of Garden Fund	1,092	-	(1,127)	35	-
Intern Fund	3,139	-	(3,338)	199	-
Youth Manse Fund	2,873	337	(17,087)	13,877	-
Camera Equipment Fund	4,500	-	(1,500)	-	3,000
Dalton Bible Fund	-	-	(372)	4,500	4,128
Total restricted funds	<u>1,075,689</u>	<u>871</u>	<u>(39,062)</u>	<u>33,250</u>	<u>1,070,748</u>
Total funds	<u>1,811,972</u>	<u>163,942</u>	<u>(156,852)</u>	<u>-</u>	<u>1,819,062</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	313,913	474,133	(154,663)	102,900	736,283
Restricted					
World Focus	1,360	7,456	(7,599)	-	1,217
Eva	1,060,671	-	-	-	1,060,671
Agape	1,110	4,289	(3,202)	-	2,197
Manse Fund	63,718	55,757	(4,064)	(115,411)	-
Shed Fund	211	-	-	(211)	-
Redevelopment of Garden Fund	2,346	-	(1,254)	-	1,092
Round Table Fund	778	-	-	(778)	-
Intern Fund	-	6,012	(2,873)	-	3,139
Youth Manse Fund	-	6,600	(17,227)	13,500	2,873
Camera Equipment Fund	-	4,500	-	-	4,500
Total restricted funds	<u>1,130,194</u>	<u>84,614</u>	<u>(36,219)</u>	<u>(102,900)</u>	<u>1,075,689</u>
Total funds	<u><u>1,444,107</u></u>	<u><u>558,747</u></u>	<u><u>(190,882)</u></u>	<u><u>-</u></u>	<u><u>1,811,972</u></u>

The specific purposes for which the funds are to be applied are as follows:

The World Focus Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	690,898	1,063,671	1,754,569
Current assets	58,979	7,074	66,053
Current liabilities	(1,560)	-	(1,560)
Total net assets	<u>748,317</u>	<u>1,070,745</u>	<u>1,819,062</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	696,885	1,065,171	1,762,056
Current assets	41,793	10,518	52,311
Current liabilities	(2,395)	-	(2,395)
Total net assets	<u>736,283</u>	<u>1,075,689</u>	<u>1,811,972</u>

EMMANUEL BAPTIST CHURCH, SWANAGE

England & Wales - Charity number 1133758

Accounts

Charity registration number: 1133758

Emmanuel Baptist Church

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Oak Accounting Ltd
Independent examiner
27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Emmanuel Baptist Church

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Emmanuel Baptist Church
Legal and administrative information

The trustees who served during the year were as follows:

Land and Property trustees

- Stuart White
- Margaret Dalton
- Janet Norley
- Caroline Powell

Church trustees

- Rev. Mark Hatto (Minister) – until July 2021
- Alison Snell (Worship)
- David Norley (Property)
- Janet Norley (Administration)
- Jo White (World Mission and Discipleship)
- Richard Docherty (Youth Minister)
- Adam Garnish (Finance/Treasurer)
- Ian Snell (Information Technology)
- Helen Rochelle (Safeguarding and Discipleship)

Church Administrator

- Janet Norley

Treasurer

- Adam Garnish

Principal Office	160 Victoria Avenue Swanage BH19 1AZ
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Charity Registration Number	1133758
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Independent Examiner	Sue Wintle FMAAT 27 Bascott Road Wallisdown Bournemouth BH11 8RJ
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Emmanuel Baptist Church

Trustees' Report

The trustees present the annual report together with the financial statements for year ended 31st December 2020.

Our purposes and aims

The Church operates under its Articles of Faith and Church Constitution. It was founded in 1905 and is a member church of the Old Baptist Union and is affiliated to the Southern Counties Baptist Association which sits within The Baptist Union of Great Britain.

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination.

To achieve this purpose we aim to provide the following services:-

- Christian activities to all age groups, to include people with disabilities and to other charities and voluntary bodies.
- We endeavour to make grants to individuals and other organisations, provide buildings, facilities and open space and to provide services, advocacy, advice and information.

Ensuring our activities deliver our aims

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission when reviewing our aims and objectives and in planning our future activities.

Emmanuel Baptist Church was founded in 1905 and moved to 1 Howard Road, Swanage in 1921. In 2013 it relocated to its new church building in Victoria Avenue. It is a member church of the Old Baptist Union, a small group of wholly evangelical Baptist churches, established in 1880. The Church is also affiliated to The Southern Counties Baptist Association through which it is able to enjoy the fellowship and share the work of Baptists in the immediate locality. It is the policy of the church to co-operate wherever possible with other Christians in Swanage and across the Isle of Purbeck in advancing Christ's Kingdom in the town and area. Every church member is encouraged to read carefully the churches doctrinal basis and constitution which are set out in detail in the Articles of Faith and Constitution. These were originally drawn up and agreed in 1935, revised by the Church Membership and agreed by the Old Baptist Union in August 2014. Copies are available on request from either the Minister or the Church Administrator. Included with this statement are the guidelines for the administration of the local church.

Restrictions on activities

Of course, since March 2020 and since then in various forms, the church underwent 'lockdown' under Government advice due to the Coronavirus pandemic. This seriously curtailed our normal and regular activities, including corporate worship gatherings and other organised events and groups. However, even though the church buildings closed, the church continued to function and adapted to this situation and now 'stream' our Sunday and a mid-week worship services on the internet, having updated our equipment. This will now become a regular feature of the church's on going ministry 'online' to reach a wider community. We have also stayed connected with our congregation and members with telephone calls, zoom meetings and through social media outlets. The small group network within the church, Life Groups, have provided essential care and aspects of community otherwise impossible to meet. As restrictions begin to lift, congregation are being invited back to the building in person, under Government guidelines.

Our objectives

The main objectives for the year were:

- a) To create and/or establish a wide range of events and activities that will serve the needs of the church and wider community.
- b) To release appropriately gifted people into full-time and part-time staff roles, to help develop and implement the trust's plans.
- c) To ensure full use of the building facilities and complete key works for the benefit of both the Church and the wider community.
- d) Provide ongoing development and training as appropriate for staff and volunteers.

Strategies for achieving our objectives

- a) To work with the wider Church community through "Swanage Churches Together", to meet the needs of the wider community of Swanage and Purbeck avoiding duplication.
- b) To continue to equip and develop the Ministry Teams that were set up in February 2016. Ministry Teams were set up to develop and deliver a subset of the Church's responsibilities (Children, Youth, Seniors, Administration, Building Maintenance etc.).
- c) To provide a range of attractive age-specific programmes, to run alongside the Sunday morning service
- d) To fully support and engage with the joint churches initiative in Swanage 'The Wave Youth and Children's Ministry' via "Wave Youth" and "Wave Kids".
- e) To continue resourcing the "Wave Youth " initiative in particular with our full-time Youth Minister, taking ownership for developing and delivering a Swanage-wide programme for young people aged 11-18 years along with other 'Wave' team members and Trustees.
- f) To provide office and administrative support to 'Wave Kids' and the Children's Ministry Leader.

Significant activities contributing to the achievements of these objectives

- a) Play a leading role within "Swanage Churches Together", helping set the vision and plans and organising and hosting events.
- b) Regular training and support for Ministry Team Leaders, equipping them to build their teams and deliver their plans.
- c) Engaging with church members and regular attendees to develop a long-term vision for the work of the church.
- d) An ongoing training and support programme is in place for Life Group Leaders.
- e) Formal appraisal for staff members on a regular 1-2-1 meeting with their line manager.
- f) A range of regular events for the seniors of Swanage to meet together, share a meal and engage in various activities.
- g) The Church Centre hosts a range of regular non-church, public events including Keep Fit and Pilates classes, Better Balance, Memory Cafe run by the Alzheimer's Society, Community Choir, Knitting Group and Art and Crafts groups.
- h) The Church Centre hosts regular events for children and young people across Swanage, in association with 'The Wave', as well as our own Sunday groups. There is "Remix", where young people can learn to play musical instruments and perform, sing in a band and operate PA equipment and "Rooted" which is a young person's Bible based discussion group. We also host 'Energise' for Wave Kids, providing a place for 'family time' and breakfast on Saturday mornings, alongside a short bible-based talk.
- i) Continuing to develop two gardens, a safe garden for younger children and parents and a quiet garden for everyone to enjoy.

Measures used to assess the achievement of objectives

The Church reviews its aims, objectives and activities on a regular basis, through the following ways:-

- Monthly Leadership/Trustee meetings
- Quarterly congregational meetings.

The way the Church normally operates is clearly set out in our Articles of Faith and Church Constitution.

Achievements and performance

During the year the Church has made significant progress including:

- a) The placement of a student for 2019-21 from Moorlands Bible College as part of their Applied Theology degree training course, to lead and facilitate a variety of activities and pioneer new areas of church ministry.
- b) Continued demand for and use of the building by internal and appropriate external groups has continued to grow. An example is CAMEO – a fortnightly community lunch providing a 2 course meal for app. 60 people.
- c) Swanage Area Forum.
- d) A full programme for youth is in place, attendance levels are good and growing in line with expectation.
- e) Large scale public events have been staged including:
 - Herston Family Funday – August 2019 - a community event in partnership with other local organisations based in the neighbourhood of the church buildings, to help build relationships across the age groups and raise the church profile in the community. This would have been repeated in July 2020 except for Covid-19.
 - Christmas Tree Festival, a three-day event engaging with 45 plus local Swanage organisations (who each sponsored and decorated a tree) and attracting nearly 2,000 visitors.

Plans for future periods

General

(Covid-19 restrictions permitting):

- To seek a new Minister, as our current minister will be retiring as from July 2021, in order to maintain and support the Church's ongoing vision and ministry.
- Provide a greater focus on the communities living in the immediate geographical area of the church.
- To continue to provide a ministry and place of renewal and encouragement for those who visit the town whilst on holiday.
- To use Ministry Teams as the vehicle for developing the trust's objectives.
- To continually train, develop and equip new and existing Ministries and Leaders and Ministry Team Members.
- To continue to improve the weekday coffee shop experience, with special emphasis on younger mums and families, utilising our 'Seaside Room', gardens and soft-play areas.
- To continue creating and establishing a wide range of events and activities that will serve the needs of the Church and wider community.
- To maintain and develop the Church Centre building and facilities to maximise its appropriate use and enable the trust's plans to be delivered.

Long term goals

To serve and meet the needs of the church and the wider community to effect significant change across Swanage and Purbeck.

To secure and release necessary resources to achieve the trust's plans.

To increase awareness, educate and encourage relevant action to be taken, to care for our world and help combat climate change and sustainability of our planet. We see this as an integral part of caring for God's creation.

Sustainability

The Church has maintained its income from offerings, despite the Covid-19 restrictions, which is particularly encouraging when many in the congregation are on fixed incomes and pensions.

In addition the Church has sold a Manse and purchased a new one this last year, in order to pay-off a final outstanding debt in relation to the funding of the new church buildings. We are now debt free in this regard.

Reserves policy

By nature the Church relies totally on the generosity of its members to keep the charity financially sound. As such, we therefore have no specific reserves policy. The trustees do however strive to maintain a month end bank balance equal to at least two month's cost of salaries.

Structure Governance and Management

The charity is run on the dependency of its Articles of Faith and Church Constitution.

Organisational structure

The charity is run by a Leadership Team and some volunteers. The full Leadership Team meet monthly to discuss and determine ongoing matters and policy.

There is a quarterly meeting whereby all members of the Church are invited to attend to discuss and approve matters and policies and an Annual General Meeting.

There are nine trustees on the Leadership team as from September 2020, including the minister who is in overall charge. There are currently four Land and Property trustees who are appointed and agreed by the Church who are the official custodians of the land and property held for the purposes of the church, whose decisions are subject to the approval and agreement of the Leadership Team and subsequently the church (if necessary). The day to day administration of the Church is overseen by the Minister, Treasurer, Church Administrator and Leadership Team. Finally, there are teams of volunteer helpers who contribute to the pastoral and administrative work of the Church.

Recruitment and appointment of trustees

The trustees and officers named on the legal and administrative information page have served throughout the year except where otherwise stated.

Appointment of Minister(s)

A minister shall be appointed by an 80% majority vote at a Church Meeting but only after having agreed the Articles of Faith and Constitution of the Church and having gained the unanimous approval of the Leadership Team. The quorum for such a Church Meeting shall be 60% of the membership, not including those hospitalized, housebound and living or working away at the time. During the appointment process a Moderator (a Baptist minister who knows the Church and has its confidence) may be invited to take the chair at interviews and Church meetings.

Appointment of officers

Leadership members are elected by the church members in church meetings. Nominations for the leadership should be submitted to the minister/leadership team for approval and then placed before the church meeting. A 60% majority of the voting members shall ensure their election, after which they will be presented for ordination. The quorum needed to make such appointments to the leadership shall be 30% of the membership, which will not include members who are living or working away at the time of the meeting. All members, before casting their votes are asked to seek earnestly the mind of Christ in prayer. The number of officers may vary according to need but should not normally exceed 10% of the membership. Leaders will serve for a term of three years, after which they may stand for re-election. At the end of a second three year term of office they cannot be re-elected until a period of one year has elapsed.

Other appointments

All other appointments shall be determined annually by the decision of the Church Meeting.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures and policies to mitigate those risks identified in the plan;
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise, and;
- The financial performance of the charity is regularly reviewed by a financial team and the trustees at its monthly meetings.

Emmanuel Baptist Church

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Independent Examiner's Report to the trustees of Emmanuel Baptist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Emmanuel Baptist Church 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 Emmanuel Baptist Church '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

Since Emmanuel Baptist Church 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Accounting Technicians, which is one of the listed bodies.

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 Emmanuel Baptist Church 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 accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Emmanuel Baptist Church

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies		169,366	84,615	253,981	282,276
Charitable activities		4,609	-	4,609	20,355
Investment income	4	51	-	51	154
Other income		300,107	-	300,107	-
Total income		<u>474,133</u>	<u>84,615</u>	<u>558,748</u>	<u>302,785</u>
Expenditure on:					
Charitable activities		<u>(154,663)</u>	<u>(36,220)</u>	<u>(190,883)</u>	<u>(279,587)</u>
Total expenditure		<u>(154,663)</u>	<u>(36,220)</u>	<u>(190,883)</u>	<u>(279,587)</u>
Net income		319,470	48,395	367,865	23,198
Gross transfers between funds		<u>102,900</u>	<u>(102,900)</u>	<u>-</u>	<u>-</u>
Net movement in funds		422,370	(54,505)	367,865	23,198
Reconciliation of funds					
Total funds brought forward		<u>313,913</u>	<u>1,130,194</u>	<u>1,444,107</u>	<u>1,420,909</u>
Total funds carried forward	17	<u><u>736,283</u></u>	<u><u>1,075,689</u></u>	<u><u>1,811,972</u></u>	<u><u>1,444,107</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 17.

The notes on pages 11 to 21 form an integral part of these financial statements.

Emmanuel Baptist Church
(Registration number: 1133758)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	1,762,056	1,631,207
Current assets			
Debtors	13	10,925	11,407
Cash at bank and in hand	14	<u>41,386</u>	<u>109,082</u>
		52,311	120,489
Creditors: Amounts falling due within one year	15	<u>(2,395)</u>	<u>(7,589)</u>
Net current assets		<u>49,916</u>	<u>112,900</u>
Total assets less current liabilities		1,811,972	1,744,107
Creditors: Amounts falling due after more than one year	16	<u>-</u>	<u>(300,000)</u>
Net assets		<u><u>1,811,972</u></u>	<u><u>1,444,107</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	1,075,689	1,130,194
Unrestricted income funds			
Unrestricted funds		<u>736,283</u>	<u>313,913</u>
Total funds	17	<u><u>1,811,972</u></u>	<u><u>1,444,107</u></u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Adam Garnish
Trustee

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Emmanuel Baptist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Coronavirus Job Retention Scheme funding was received from HMRC to assist with covering salaries during the Coronavirus pandemic

Investment income

Investment income is included in the accounts in the year in which it is receivable.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Other income

The other income stated in this year's accounts are the profit on the sale of the manse. This appears unusually high because the manse was being depreciated year on year on a straight line basis.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £300.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

Depreciation and amortisation

Please note, the trustees have decided to freeze depreciation of the church premises and manse in 2020, as it is believed that the properties will now reduce in value. Up until 2019 the properties were being depreciated on a 2% straight line basis.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer and technical equipment	25% pa reducing balance basis
Furniture and fittings	25% pa reducing balance basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	129,614	73,344	202,958
Gift aid reclaimed	26,508	11,271	37,779
Grants, including capital grants;			
Government grants	13,244	-	13,244
Total for 2020	<u>169,366</u>	<u>84,615</u>	<u>253,981</u>
Total for 2019	<u>176,417</u>	<u>105,859</u>	<u>282,276</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Catering	1,879	1,879	10,384
Room rental	1,230	1,230	5,017
Weddings and funerals	1,500	1,500	-
Pastoral income	-	-	10
Sales of merchandise, services and other events	-	-	2,789
Maintenance income	-	-	2,155
	<u>4,609</u>	<u>4,609</u>	<u>20,355</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>51</u>	<u>-</u>	<u>51</u>
Total for 2020	<u>51</u>	<u>-</u>	<u>51</u>
Total for 2019	<u>79</u>	<u>75</u>	<u>154</u>

5 Other income

	Unrestricted funds General £	Total funds £
Gains on sale of tangible fixed assets for charity's own use	<u>300,107</u>	<u>300,107</u>
Total for 2020	<u>300,107</u>	<u>300,107</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Analysis of governance and support costs

Charitable activities analysis

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Staff Salaries	92,103	-	92,103	96,586
Ministers' expenses	1,594	-	1,594	22,127
Manse expenses	6,738	4,064	10,802	-
Youth manse expenses	-	17,200	17,200	-
Church building expenses	19,955	-	19,955	-
Catering expenses	858	-	858	7,923
Office/admin expenses	6,937	-	6,937	5,807
Charitable contributions	16,569	7,599	24,168	44,284
Local mission costs	1,824	-	1,824	6,777
Designated expenses and gifts	2,030	7,356	9,386	4,297
Depreciation of equipment and furniture	6,651	-	6,651	40,221
Intern	434	-	434	4,448
	<u>155,693</u>	<u>36,219</u>	<u>191,912</u>	<u>232,470</u>

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>500</u>	<u>500</u>
Total for 2020	<u>500</u>	<u>500</u>
Total for 2019	<u>3,810</u>	<u>3,810</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>6,651</u>	<u>49,091</u>

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Reverend Mark Hatto

Reverend Mark Hatto received remuneration of £37,135 (2019: £38,685) and £602 (2019: £1,614) of expenses were reimbursed to Reverend Mark Hatto during the year.

Expense reimbursed were for travel, worship resources and administration

Pension contributions £8,121 in 2020 (£8,121 in 2019)

Richard Docherty

Richard Docherty received remuneration of £16,120 (2019: £16,202) and £992 (2019: £746) of expenses were reimbursed to Richard Docherty during the year.

Expense reimbursed were for travel, worship resources and administration

Pension contributions £387 in 2020 (£967 in 2019)

Donations made by the trustees without any conditions attached totalled £46,660 for the year (2019 - £38,040).

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	<u>93,356</u>	<u>96,586</u>

No employee received emoluments of more than £60,000 during the year

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>500</u>	<u>3,810</u>

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	2,011,057	158,807	2,169,864
Additions	355,000	7,500	362,500
Disposals	<u>(375,000)</u>	<u>-</u>	<u>(375,000)</u>
At 31 December 2020	<u>1,991,057</u>	<u>166,307</u>	<u>2,157,364</u>
Depreciation			
At 1 January 2020	406,452	132,205	538,657
Charge for the year	-	6,651	6,651
Eliminated on disposals	<u>(150,000)</u>	<u>-</u>	<u>(150,000)</u>
At 31 December 2020	<u>256,452</u>	<u>138,856</u>	<u>395,308</u>
Net book value			
At 31 December 2020	<u>1,734,605</u>	<u>27,451</u>	<u>1,762,056</u>
At 31 December 2019	<u>1,604,605</u>	<u>26,602</u>	<u>1,631,207</u>

13 Debtors

	2020 £	2019 £
Prepayments	3,907	4,071
Other debtors	<u>7,018</u>	<u>7,336</u>
	<u>10,925</u>	<u>11,407</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Cash and cash equivalents

	2020	2019
	£	£
Cash at bank	<u>41,386</u>	<u>109,082</u>

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	1,625	1,672
Other creditors	270	2,377
Accruals	<u>500</u>	<u>3,540</u>
	<u>2,395</u>	<u>7,589</u>

16 Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans	<u>-</u>	<u>300,000</u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

17 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	313,913	474,133	(154,663)	102,900	736,283
Restricted funds					
World Focus	1,360	7,456	(7,599)	-	1,217
Eva	1,060,671	-	-	-	1,060,671
Agape	1,110	4,289	(3,202)	-	2,197
Manse Fund	63,718	55,757	(4,064)	(115,411)	-
Shed Fund	211	-	-	(211)	-
Redevelopment of Garden Fund	2,346	-	(1,254)	-	1,092
Round Table Fund	778	-	-	(778)	-
Intern Fund	-	6,012	(2,873)	-	3,139
Youth Manse Fund	-	6,600	(17,227)	13,500	2,873
Camera Equipment Fund	-	4,500	-	-	4,500
Total restricted funds	<u>1,130,194</u>	<u>84,614</u>	<u>(36,219)</u>	<u>(102,900)</u>	<u>1,075,689</u>
Total funds	<u><u>1,444,107</u></u>	<u><u>558,747</u></u>	<u><u>(190,882)</u></u>	<u><u>-</u></u>	<u><u>1,811,972</u></u>

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General Funds	313,677	196,851	(217,033)	20,418	313,913
Restricted					
World Focus	1,612	18,061	(17,465)	(848)	1,360
Eva	1,090,636	-	(29,965)	-	1,060,671
Agape	1,462	3,885	(4,297)	60	1,110
Youth Minister's Salary Fund	-	9,750	(9,750)	-	-
Salary Fund	9,263	-	-	(9,263)	-
Manse Fund	-	74,018	-	(10,300)	63,718
Shed Fund	281	-	(70)	-	211
Redevelopment of Garden Fund	2,941	220	(748)	(67)	2,346
Round Table Fund	1,037	-	(259)	-	778
Total restricted funds	<u>1,107,232</u>	<u>105,934</u>	<u>(62,554)</u>	<u>(20,418)</u>	<u>1,130,194</u>
Total funds	<u>1,420,909</u>	<u>302,785</u>	<u>(279,587)</u>	<u>-</u>	<u>1,444,107</u>

The specific purposes for which the funds are to be applied are as follows:

The World Focus Fund is a fund to help promote the beliefs of the Church, both individually and collectively into other communities.

Eva Project Fund is a fund which was dedicated to the redevelopment of the Church's property in Victoria Avenue. Up until 2019, the fund was being reduced annually by the depreciation charge on the building, this year, that policy has changed and the value will remain as a restricted fund.

The Agape fund is distributed at the Church's discretion for people in need and deserving causes.

Emmanuel Baptist Church

Notes to the Financial Statements for the Year Ended 31 December 2020

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	696,885	1,065,171	1,762,056
Current assets	41,793	10,518	52,311
Current liabilities	(2,395)	-	(2,395)
Total net assets	<u>736,283</u>	<u>1,075,689</u>	<u>1,811,972</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	569,547	1,061,660	1,631,207
Current assets	51,955	68,534	120,489
Current liabilities	(7,589)	-	(7,589)
Creditors over 1 year	(300,000)	-	(300,000)
Total net assets	<u>313,913</u>	<u>1,130,194</u>	<u>1,444,107</u>

19 Pension cost note

The church is an employer participating in a pension scheme known as the Baptist Pension Scheme. The scheme is a separate legal entity which is administered by the Pension Trustee - Baptist Pension Trust Limited. The Minister(s) are eligible to join the scheme, which is funded and not contracted out of the state scheme.

From January 2012, pension provision is being made through the Defined Contribution Plan within the scheme. From January 2012 Ministers pay 8% of their Pensionable Income and the employer 6% of members' Pensionable Income plus an additional 4% to cover Death in Service Benefits, administration costs and an associated insurance policy which provides income protection for scheme members in the event that they are unable to work due to long term incapacity.

The scheme started in 1925 and was formerly known as the Baptist Ministers' Pension Fund but was closed to future accrual of defined benefits on 31 December 2011. The main benefits provided by the service prior to 1 January 2012 are provided through the Defined Benefit Plan, being a pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with an additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. A formal valuation was performed at 31 December 2016 by a professional qualified Actuary using the Projected Unit Method. The market value of the Defined Benefit Plan assets at the valuation date was £219,000,000.

The valuation of the Defined Benefit Plan revealed a deficit of assets compared with the value of liabilities of £93,000,000 (equivalent to a past service funding level of 70%). As a result of the valuation, in addition to the contributions to the Defined Contribution Plan set out above, it has been agreed to increase the standard rate of deficiency contributions from churches and other employers involved in the Defined Benefit Plan from 11% of Pensionable Income/Minimum Pensionable Income to be based on a 12% rate from 1 January 2016. The contributions will be based on each church's or other employer's position at March 2015. Some churches and other employers that were only involved in the Defined Benefit Plan for a short period will pay less than 12%. The Recovery Plan envisages deficiency contributions continuing until December 2028.

A new "Family Solution" has been agreed that seeks to substantially reduce the deficit in the Baptist Pension Scheme. The Family Solution follows lengthy and detailed negotiations between the Pension Trustee and the BPS Employers Group (acting on behalf of the Baptist Union of Great Britain and the other scheme employers). As part of the Family Solution, Baptist Union of Great Britain has agreed to make total additional contributions of £33,500,000 on behalf of the Baptist family in order to reduce the current deficit. At least £30,000,000 will be paid in 2018, with the remainder by 2023.

As there are a large number of contributing employers to the fund, the Church is unable to identify its share of the underlying assets and liabilities of the scheme. Accordingly, due to the nature of the scheme, the profit and loss charge for the period represents the employer contributions payable. The total pension cost for the church was £8,121 (2018 - £8,121).

Pension contributions to the Ministers' Fund were payable in respect of the minister Mr Mark Hatto.

The next actuarial valuation of the Defined Benefit Plan within the Scheme was due to take place not later than as at 31 December 2019.

The church also operates a workplace pension Defined Contribution Plan through The People's Pension.

20. Related charities

The Custodian Trustee of the Church is the Old Baptist Union which is charity number 233642. The Church is also a member of The Baptist Union of Great Britain and affiliated to The Southern Counties Baptist Association.

A sum of £500,000 realised from the sale of property at 1 Howard Road, Swanage, which was owned by the Old Baptist Union, has been utilised to partly fund the construction of the new church building and as a result the Old Baptist Union has a 20% share of the ownership of the new building.

There were no transactions between the Church and its related charities during the year.