

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Details

Status Registered

Legal form Previously excepted

Registered 2010-02-01

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

Contact

Address Hazel Grove Baptist Church
Station Street
Hazel Grove
Stockport
SK7 4EX

Phone 01614873708

Email OFFICE@HGBC.ORG.UK

Website www.hgbc.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

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£390,998	£244,173	-	-
2024-08-31	£300,211	£290,330	-	-
2023-08-31	£290,594	£311,518	-	-
2022-08-31	£253,150	£271,751	-	-
2021-08-31	£245,907	£231,579	-	-

Trustees

Name	Role	Appointed
Jonathan Paul Bramwell	Chair	2025-07-28
Brian James Needham		2016-03-01
Catherine Joanne Mackay		2015-03-03
Debbie Edith Mary de Lacy Erskine		2025-12-09
Denise Edge		2014-02-10
JEAN BAKER		2015-03-03
JOHN JOSEPH BULMAN		
Maureen Sylvia Babcock		2022-03-08
Michael Stephen Burgess		2025-03-04
NIGEL BRUCE TEDFORD		
Uchenna Okoye		2022-05-03

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Accounts

HAZEL GROVE BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st AUGUST 2025

Hazel Grove Baptist Church Year Ended 31st August 2025

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Hazel Grove Baptist Church Year Ended 31st August 2025

Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31st August 2025

Elders and Deacons i.e. the Trustees

The Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

ELDERS	RESPONSIBILITY	APPOINTED (re-appointed)
Jonathan Bramwell	Senior Minister	Employee
Mark Paddon	Assistant Minister	Resigned 31.08.2025
John Bulman	Elder/Pastoral	04 January 2022
Nigel Tedford	Elder/Evangelism	03 May 2022

DEACONS	RESPONSIBILITY	APPOINTED (re-appointed)
Maureen S. Babcock	Administration	08 March 2022
Michael Burgess	Technology	04 March 2025
Jean Baker	Community	16 October 2021
Felicity Chisholm	Worship	08 March 2022
Denise Edge	Finance	04 January 2022
Cathy Mackay	Safeguarding	16 October 2021
Brian Needham	Fabric/Personnel	07 March 2023
Uchenna Okoye	Youth	03 May 2022

Principal Address

Hazel Grove Baptist Church
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

Principal Bankers

The Royal Bank of Scotland,
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

Reporting Accountants

Castletons, Chartered Certified Accountants
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ

Trustees

North Western Baptist Association
Resource Centre, Fleet Street, Newton, Wigan, WN5 0DS

Charity number 1133951

Hazel Grove Baptist Church Year Ended 31st August 2025

Status

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28th October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009.

Aims and Objectives

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of:

'Turning ordinary people into extraordinary disciples of Jesus'

To enable ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
2. Bible Teaching and Fellowship
3. Missionary Evangelism at home and abroad
4. Nurturing Christian believers
5. Encouraging and equipping the congregation
6. Children and Young People's work
7. Pastoral Care
8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

Hazel Grove Baptist Church Year Ended 31st August 2025

Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees.

HGBC were very pleased to welcome their new Senior Minister Jonathan Bramwell in August 2025.

Income

Total income for this year of £390,998 compared to £300,211 in the previous year.

Expenditure

Total expenditure for this year was £244,233 (including depreciation of £22,563) compared to £290,330 (including depreciation of £21,880) in the previous year.

The church has been able to continue its support of many Mission Works as hoped and planned, both in the UK and Abroad, by donating £28,819 (previous year £31,377).

It also helped its own members in financial need with Pastoral donations totalling £16,195 (previous year £4,714), along with food parcels where needed.

Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 4 month's salary and building costs as a general rule being £65,000, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31st August 2025, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Deacon Date

Hazel Grove Baptist Church Year Ended 31st August 2025

INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH

I report on the accounts of the Trust for the year ended 31st August 2025, which are set out on pages 7 – 16.

Respective responsibilities of Deacons and examiner

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent Examiners Statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:
which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JACQUELINE FORD FCCA
CASTLETONS
CHARTERED CERTIFIED ACCOUNTANTS
THE OLD WORKSHOP
12B KENNERLEYS LANE
WILMSLOW
CHESHIRE SK9 5EQ
DATE

Hazel Grove Baptist Church Year Ended 31st August 2025

Statement of Financial Activities For The Year Ended 31st August 2025

Income & Expenditure Account	NO	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
No. = Note number to accounts							
Incoming Resources		£	£	£	£	£	£
Covenanted Giving		157,540	158,081	0	0	157,540	158,081
General Offerings		38,668	28,756	0	0	38,668	28,756
Donations.		13,759	35,599	0	0	13,759	35,599
Donation transfer to restricted fund			-10000		10000		
Tax refunds		31,336	34,959	0	0	31,336	34,959
Bank Interest Received		5,409	3,350	0	0	5,409	3,350
Gifts for Specific Needs			0	11,017	7,518	11,017	7,518
Miscellaneous Income	3	13,922	20,193		0	13,922	20,193
Deaconfield Limited			5,000		0		5,000
Profit on sale of fixed assets		119,347	6,755		0	119,347	6,755
Total Income for Year		379,981	282,693	11,017	17,518	390,998	300,211

Hazel Grove Baptist Church Year Ended 31st August 2025

Statement of Financial Activities For The Year Ended 31st August 2025

Income & Expenditure Account		UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
No. = Note number to accounts	NO						
Total Income for the Year		379,981	282,693	11,017	17,518	390,998	300,211
Resources Expended							
Direct Charitable Expenditure							
Ministerial Salaries & Expenses	4	89,198	133,143	0	0	89,198	133,143
Mission, Donations & Training	5	28,819	31,377	0	0	28,819	31,377
Pastoral Gifts for Specific Needs			0	16,195	4,714	16,195	4,714
Miscellaneous Expenses	6	13,813	35,589		0	13,813	35,589
Youth, Stationery & Outreach	7	30,686	28,593		0	30,686	28,593
Depreciation	8	22,563	21,880		0	22,563	21,880
Direct Charitable Expenditure		185,079	250,582	16,195	4,714	201,274	255,296
Other Expenditure							
Building Maintenance Costs	9	40,979	32,574	0	0	40,979	32,574
Accountancy		1,920	1,800	0	0	1,920	1,800
Valuation fee		0	660	0	0	0	660
Non-Charitable Expenditure		42,899	35,034	0	0	42,899	35,034
Total Expenses for the Year		227,978	285,616	16,195	4,714	244,173	290,330
Net Incoming Resources		152,003	-2,923	-5178	12,804	146,825	9,881
Fund Balances at 1.9.2024		923,374	926,297	12,804	0	936,178	926,297
Transfers							
Fund Balances at 31.8.2025		1,075,377	923,374	7,626	12,804	1,083,003	936,178

Hazel Grove Baptist Church Year Ended 31st August 2025

BALANCE SHEET As At 31st August 2025

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2024/25	2023/24	2024/2025	2023/24	2024/25	2023/24
Fixed Assets: Tangible	2	£	£	£	£	£	£
Freehold on Station St.		579,308	599,684	0	0	579,308	599,684
Fixtures & Equipment		8,688	6,358	0	0	8,688	6,358
Share of Manse		0	19,240	0	0	0	19,240
Total Fixed Assets		587,996	625,282	0	0	587,996	625,282
Intangible Fixed Asset	2a	122,000	122,000	0	0	122,000	122,000
Current Assets							
Stock of Stationery		50	50	0	0	50	50
Debtors	10	0	15,049	0	0	0	15,049
Bank Balances	11	373,036	169,502	7,626	12,804	380,662	182,306
Total Current Assets		373,086	184,601	7,626	12,804	380,712	197,405
Creditors: ≤ 1 Year	12	7,705	8,509	0	0	7,705	8,509
				0			
Net Current Assets		365,381	176,092	7,626	12,804	373,007	188,896
Net Assets Before Creditors ≤ 1 Year		1,075,377	923,374	7,626	12,804	1,083,003	936,178
REPRESENTED BY							
Accumulated Fund							
Balance b/forward		923,374	926,297	12,804	0	936,178	926,297
Deficit/Surplus for the year		152,003	-2,923	-5,178	12,804	146,825	9,881
Transfer to/from restricted funds							
Balances @ Year End		1,075,377	923,374	7,626	12,804	1,083,003	936,178

Approved by the Deacons on

DENISE EDGE - Treasurer

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
The particular accounting policies adopted by the Deacons are described below:

i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

iii) RESOURCES EXPENDED

Direct Charitable Expenditure. Includes all expenditure directly related to the objects of the church (in accordance with SORP)

iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £4,642 (2024: £8,706)

v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,500 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

Audio Visual Equipment	Useful Life: 4 years
Computer Hardware & Software	Useful Life: 3 years
Motor Vehicles	Useful Life: 5 years
Land & Buildings & Manse	Useful Life: 50 years

vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost.

Intangible assets are included at historical cost.

2. FIXED ASSETS	Church Building	Share of 31 Cheviot Road	Fixture & Equipment	Motor Vehicle	Total Fixed Assets
Cost or Valuation	£	£	£	£	£
Balance @ 1 st September 2024	1,018,809	37,000	195,628		1,251,437
Additions			4,517		4,517
Disposals		-37,000	-70,417		-107,417
Balance @ 31st August 2025	1,018,809	0	129,728	0.000	1,148,537
Depreciation					
Balance @ 1 st September 2024	419,125	17,760	189,270	0	626,155
Charge for Year	20,376		2,187	0	22,563
Eliminated on Disposals		-17,760	-70,417		-88,177
Balance @ 31st August 2025	439,501	0	121,040	0.000	560,541
Net Book Values					
31st August 2025	579,308	0	8,688	0	587,996
31st August 2024	599,684	19,240	6,358	0	625,282

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping.

A valuation was prepared by Trafford Surveyors Limited on 28 January 2022 on the Church building, the market value of the property was valued at £610,000.

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

2.a. INTANGIBLE FIXED ASSET	INVESTMENT	2025	2024
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
31st August 2025	Cost of Investment at year end	122,000	122,000

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS.

The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

Note 3:	No	UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Miscellaneous Income		£	£	£	£	£	£
Youth Receipts		5,470	5,805	0	0	5,470	5,805
Seedlings		2,114	1,954	0	0	2,114	1,954
Personnel/Prof		800	1,046	0	0	800	1,046
Mission		3,584	5,218	0	0	3,584	5,218
Sundry Income		361	2,322	0	0	493	2,322
Community		1,493	2,807	0	0	1,361	2,807
Worship		100	1,041	0	0	100	1,041
	3	13,922	20,193	0	0	13,922	20,193

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

Note 4:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
		£	£	£	£	£	£
Salaries		71,600	102,640	0	0	71,600	102,640
Employers National Insurance		370	5,740	0	0	370	5,740
Pension Costs		4,642	8,706	0	0	4,642	8,706
Expenses		1,608	3,674	0	0	1,608	3,674
Time for God		7,584	8,701	0	0	7,584	8,701
Recruitment costs		138	0	0	0	138	0
Payroll costs		873	761	0	0	873	761
Training teamaway		2,383	2,921	0	0	2,383	2,921
	4	89,198	133,143	0	0	89,198	133,143

Total average number of employees during the year was 4 (average 2024- 5).

Note 5:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
		£	£	£	£	£	£
Mission, Donations and Training							
Home Missions		14,691	16,336	0	0	16,336	16,336
Overseas Missions		14,128	15,041	0	0	15,041	15,041
Total	5	28,819	31,377	0	0	28,819	31,377

Note 6:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
		£	£	£	£	£	£
Miscellaneous Expenses							
Rent, Licences & Insurance's		6,981	6,996	0	0	6,981	6,996
Gas, Electric and Water		2,187	24,057	0	0	2,187	24,057
Telephone		3,499	3,437	0	0	3,499	3,437
Bank charges		1,146	1,099	0	0	1,146	1,099
Total	6	13,813	35,589	0	0	13,813	35,589

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

Note 7:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Youth, Stationery And Outreach		£	£	£	£	£	£
Signing		250	250	0	0	250	250
Evangelism		3,963	3,094	0	0	3,963	3,094
Catering and cleaning		5,604	8,680	0	0	5,604	8,680
Outreach		4,619	4,099	0	0	4,619	4,099
Stationery & Comp. Consumables		5,649	3,224	0	0	5,649	3,224
Pulpit Supply		195	153	0	0	195	153
Youth		4,782	5,264	0	0	4,782	5,264
Community		2,323	1,827	0	0	2,323	1,827
Resources		984	1,818	0	0	984	1,818
Youth holiday		2,317	0	0	0	2,317	0
Misc		0	184	0	0	0	184
Total	7	30,686	28,593	0	0	30,686	28,593

Note 8:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Depreciation to Fixed Assets (Period to write off)		£	£	£	£	£	£
Ministers Car: (5 years)	2	0	0	0	0	0	0
Valuation of Manse: (50 years)	2	0	740	0	0	0	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/4 years)	2	2,187	764	0	0	2,187	764
Total Depreciation for Year	8	22,563	21,880	0	0	22,563	21,880

Note 9:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/25	2023/24	2024/25	2023/24	2024/25	2023/24
Repairs to Premises and Building Improvements		£	£	£	£	£	£
General Repairs & Maintenance		37,084	24,884	0	0	37,084	24,884
Projects		0	3,695	0	0	0	3,695
Equipment repairs		1,607	0	0	0	1,607	0
Assets under £1,500 w/off		2,288	3,995	0	0	2,288	3,995
Total Improvements for Year	9	40,979	32,574	0	0	40,979	32,574

Hazel Grove Baptist Church Year Ended 31st August 2025

Notes to the Accounts

Note 10:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Debtors		£	£	£	£	£	£
Deaconfield Ltd		0	5,000	0	0	0	5,000
Gift Aid		0	9,968	0	0	0	9,968
Other		0	81	0	0	0	81
Total debtors	10	0	15,049	0	0	0	15,049

Note 11:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Bank Balances		£	£	£	£	£	£
Current Account		-542	2,097	0	0	-542	2,097
Deposit Account		63,024	94,235	0	0	63,024	94,235
BUC a/c		139,234	0	0	0	139,234	0
New Liquid Manager account		124,426	85,974	0	0	124,426	85,974
Vernon Building Society		54,520	0			54,520	0
Total Bank and Cash Balances	11	380,662	182,306	0	0	380,662	182,306

Note 12:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Creditors:			£	£	£	£	£
Due in less than one year							
Accruals		7,705	8,509	0	0	7,705	8,509
Total Creditors ≤ 1 Year	12	7,705	8,509	0	0	7,705	8,509

Note 13:

Independent Examination

The amount payable to the independent examiner was as follows

	2025	2024
	£	£
Independent examination	1,920	1,800
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	<u>Nil</u>	<u>Nil</u>
	<u>1,920</u>	<u>1,800</u>

Note 14:
Related Party Disclosure

The trustees who were remunerated during the year were Rev Bramwell and Mark Paddon as below.

	Salaries	Employers NIC	Pensions	Total 2025	Total 2024
	£	£	£	£	£
Minister	5,282	39	754	6,075	45,491
Assistant Minister	47,396	299	3,982	51,677	50,902
Youth/family Worker	0	0	0	0	0
Total for year	82,013	5,691	8,689	96,393	96,393

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Accounts

HAZEL GROVE BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st AUGUST 2024

Hazel Grove Baptist Church Year Ended 31st August 2024

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Hazel Grove Baptist Church Year Ended 31st August 2024

Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31st August 2024

Elders and Deacons i.e. the Trustees

The table below shows the Elders and Deacons i.e. the Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

Our Minister, William Montgomery, who served for 27 years, retired on 31 March 2024. We are extremely grateful for his many years of ministry.

ELDERS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Rev.W. Montgomery	Minister	Employee	Retired 31 Mar 2024
Mark Paddon	Assistant Minister	Employee	
John Bulman	Elder/Pastoral	04 January 2022	04 January 2025
Nigel Tedford	Elder/Evangelism	03 May 2022	03 May 2026

DEACONS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Maureen S. Babcock	Administration	08 March 2022	08 March 2025
Jean Baker	Community	16 October 2021	16 October 2025
Felicity Chisholm	Worship	08 March 2022	08 March 2026
Denise Edge	Finance	04 January 2022	04 July 2025
Cathy Mackay		16 October 2021	16 March 2026
Brian Needham	Fabric/Personnel	07 March 2023	07 March 2026
Uchenna Okoye		03 May 2022	03 May 2025

Principal Address

Hazel Grove Baptist Church
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

Principal Bankers

The Royal Bank of Scotland,
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

Reporting Accountants

Castletons, Chartered Certified Accountants
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ

Trustees

North Western Baptist Association
Resource Centre, Fleet Street, Newton, Wigan, WN5 0DS

Charity number 1133951

Hazel Grove Baptist Church Year Ended 31st August 2024

Status

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28th October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009.

Aims and Objectives

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of enabling ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
2. Bible Teaching and Fellowship
3. Missionary Evangelism at home and abroad
4. Nurturing Christian believers
5. Encouraging and equipping the congregation
6. Children and Young People's work
7. Pastoral Care
8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

Hazel Grove Baptist Church Year Ended 31st August 2024

Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees.

Income

Total income for this year of £300,211 compared to £290,594 in the previous year.

Expenditure

Total expenditure for this year was £290,330 (including depreciation of £21,880) compared to £311,518 (including depreciation of £24,662) in the previous year.

The church has been able to continue its support of many Mission Works as hoped and planned, both in the UK and Abroad, by donating £31,377 (previous year £35,939).

It also helped its own members in financial need with Pastoral donations totalling £4,714 (previous year £8,972), along with food parcels where needed.

Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 4 month's salary and building costs as a general rule being £54,400, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31st August 2024, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Deacon Deuse Edge Date 1.2.2025

Hazel Grove Baptist Church Year Ended 31st August 2024

INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH

I report on the accounts of the Trust for the year ended 31st August 2024, which are set out on pages 8 – 15.

Respective responsibilities of Deacons and examiner

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent Examiners Statement

Since the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jacqueline Ford

JACQUELINE FORD FCCA
CASTLETONS
CHARTERED CERTIFIED ACCOUNTANTS
THE OLD WORKSHOP
12B KENNERLEYS LANE
WILMSLOW
CHESHIRE SK9 5EQ
DATE *4 February 2025*

Hazel Grove Baptist Church Year Ended 31st August 2024

Statement of Financial Activities For The Year Ended 31st August 2024

Income & Expenditure Account	No. = Note number to accounts	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Incoming Resources		£	£	£	£	£	£
Covenanted Giving		158,081	161,557	0	0	158,081	161,557
General Offerings		28,756	32,130	0	0	28,756	32,130
Donations.		35,599	6,053	0	0	35,599	6,053
Tax refunds		34,959	34,772	0	0	34,959	34,772
Bank Interest Received		3,350	1,552	0	0	3,350	1,552
Gifts for Specific Needs		0	0	7,518	6,351	7,518	6,351
Miscellaneous Income	3	20,193	35,734	0	0	20,193	35,734
Deaconfield Limited		5,000	12,445	0	0	5,000	12,445
Profit on sale of fixed assets		6,755	0	0	0	6,755	0
Total Income for Year		292,693	284,243	7,518	6,351	300,211	290,594

Hazel Grove Baptist Church Year Ended 31st August 2024

Statement of Financial Activities For The Year Ended 31st August 2024

Income & Expenditure Account	No. = Note number to accounts	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Total Income for the Year		292,693	284,243	7,518	6,351	300,211	290,594
Resources Expended							
Direct Charitable Expenditure							
Ministerial Salaries & Expenses	4	133,143	130,177	0	0	133,143	130,177
Mission, Donations & Training	5	31,377	35,939	0	0	31,377	35,939
Pastoral Gifts for Specific Needs		0	0	4,714	8,972	4,714	8,972
Miscellaneous Expenses	6	35,589	31,100	0	0	35,589	31,100
Youth, Stationery & Outreach	7	28,593	40,509	0	0	28,593	40,509
Depreciation	8	21,880	24,662	0	0	21,880	24,662
Direct Charitable Expenditure		250,582	262,387	4,714	8,972	255,296	271,359
Other Expenditure							
Building Maintenance Costs	9	32,574	38,419	0	0	32,574	38,419
Accountancy		1,800	1,740	0	0	1,800	1,740
Valuation fee		660	0	0	0	660	0
Non-Charitable Expenditure		35,034	40,159	0	0	35,034	40,159
Total Expenses for the Year		285,616	302,546	4,714	8,972	290,330	311,518
Net Incoming Resources		7,077	-18,303	2,804	-2,621	9,881	-20,924
Fund Balances at 1.9.2023		926,297	947,221	0	0	926,297	947,221
Transfers		2,804	-2,621		2,621		
Fund Balances at 31.8.2024		936,178	926,297	2,804	0	936,178	926,297

Hazel Grove Baptist Church Year Ended 31st August 2024

BALANCE SHEET

As At 31st August 2024

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2023/24	2022/23	2023/2024	2022/23	2023/24	2022/23
Fixed Assets: Tangible	2	£	£	£	£	£	£
Freehold on Station St.		599,684	620,060	0	0	599,684	620,060
Fixtures & Equipment		6,358	2,992	0	0	6,358	2,992
Motor Vehicle		0	0	0	0	0	0
Share of Manse		19,240	19,980	0	0	19,240	19,980
Total Fixed Assets		625,282	643,032	0	0	625,282	643,032
Intangible Fixed Asset	2a	122,000	122,000	0	0	122,000	122,000
Current Assets							
Stock of Stationery		50	50	0	0	50	50
Debtors	10	15,049	0	0	0	15,049	0
Bank Balances	11	182,306	170,765	0	0	182,306	170,765
Total Current Assets		197,405	170,815	0	0	197,405	170,815
Creditors: ≤ 1 Year	12	8,509	9,550	0	0	8,509	9,550
Net Current Assets		188,896	161,265	0	0	188,896	161,265
Net Assets Before Creditors ≤ 1 Year		936,178	926,297	0	0	936,178	926,297
REPRESENTED BY							
Accumulated Fund							
Balance b/forward		926,297	947,221	0	0	926,297	947,221
Deficit/Surplus for the year		7,077	-18,303	2,804	-2,621	9,881	-20,924
Transfer to/from restricted funds			-2,621		2,621		
Balances @ Year End		936,178	926,297	2,804	0	936,178	926,297

Approved by the Deacons on 4 2 2025

Denise Edge

DENISE EDGE - Treasurer

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The particular accounting policies adopted by the Deacons are described below:

i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

iii) RESOURCES EXPENDED

Direct Charitable Expenditure. Includes all expenditure directly related to the objects of the church (in accordance with SORP)

iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £8,706(2023: £9,596)

v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,000 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

Audio Visual Equipment	Useful Life: 5 years
Computer Hardware & Software	Useful Life: 3 years
Motor Vehicles	Useful Life: 5 years
Land & Buildings & Manse	Useful Life: 50 years

vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost.

Intangible assets are included at historical cost.

2. FIXED ASSETS	Church Building	Share of 31 Cheviot Road	Fixture & Equipment	Motor Vehicle	Total Fixed Assets
Cost or Valuation	£	£	£	£	£
Balance @ 1 st September 2023	1,018,809	37,000	194,059	12,600	1,262,468
Additions			4,468		4,468
Disposals			2,899	12,600	15,499
Balance @ 31st August 2024	1,018,809	37,000	195,628	0.000	1,251,437
Depreciation					
Balance @ 1 st September 2023	398,749	17,020	191,067	12,600	619,436
Charge for Year	20,376	740	764	0	21,880
Eliminated on Disposals			2,561	12,600	15,161
Balance @ 31st August 2024	419,125	17,760	189,270	0.000	625,155
Net Book Values					
31st August 2024	599,684	19,240	6,358	0	625,282
31st August 2023	620,060	19,980	2,992	0	643,032

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping. The Church owns 29.4% of the Manse. On current Market Value, their share would be worth approximately £141,120.

A valuation was prepared by Trafford Surveyors Limited on 28 January 2022 on the Church building, the market value of the property was valued at £610,000.

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

2.a. INTANGIBLE FIXED ASSET	INVESTMENT	2024	2023
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
31st August 2024	Cost of Investment at year end	122,000	122,000

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS.

The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

Note 3:	No	UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£	£	£	£	£	£
Miscellaneous Income							
Youth Receipts		5,805	15,567	0	0	5,805	15,567
Seedlings		1,954	1,482	0	0	1,954	1,482
Personnel/Prof		1,046	23	0	0	1,046	23
Mission		5,218	12,255	0	0	5,218	12,255
Sundry Income		2,322	1,908	0	0	2,322	1,908
Community		2,807	4,069	0	0	2,807	4,069
Worship		1,041	430	0	0	1,041	430
	3	20,193	35,734	0	0	20,193	35,734

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

Note 4:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£	£	£	£	£	£
Salaries		102,640	104,495	0	0	102,640	104,495
Employers National Insurance		5,740	6,185	0	0	5,740	6,185
Pension Costs		8,706	9,596	0	0	8,706	9,596
Expenses		3,674	4,745	0	0	3,674	4,745
Time for God		8,701	0	0	0	8,701	0
Year end report		0	72	0	0	0	72
Payroll costs		761	672	0	0	761	672
Training teamaway		2,921	4,412	0	0	2,921	4,412
Total for year	4	133,143	130,177	0	0	133,143	130,177

Total average number of employees during the year was 5 (average 2023- 6).

Note 5:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£	£	£	£	£	£
Home Missions		16,336	12,005	0	0	16,336	12,005
Overseas Missions		15,041	23,934	0	0	15,041	23,934
Total	5	31,377	35,939	0	0	31,377	35,939

Note 6:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
		£	£	£	£	£	£
Rent, Licences & Insurance's		6,996	7,227	0	0	6,996	7,227
Gas, Electric and Water		24,057	17,003	0	0	24,057	17,003
Telephone		3,437	5,806	0	0	3,437	5,806
Bank charges		1,099	1,064	0	0	1,099	1,064
Total	6	35,589	31,100	0	0	35,589	31,100

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

Note 7:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Youth, Stationery And Outreach		£	£	£	£	£	£
Signing		250	250	0	0	250	250
Evangelism		3,094	3,682	0	0	3,094	3,682
Catering and cleaning		8,680	4,454	0	0	8,680	4,454
Outreach		4,099	3,520	0	0	4,099	3,520
Stationery & Comp. Consumables		3,224	2,927	0	0	3,224	2,927
Pulpit Supply		153	200	0	0	153	200
Youth		5,264	16,190	0	0	5,264	16,190
Community		1,827	5,214	0	0	1,827	5,214
Resources		1,818	1,911	0	0	1,818	1,911
Church meal		0	2,064	0	0	0	2,064
Misc		184	147	0	0	184	147
Total	7	28,593	40,509	0	0	28,593	40,509

Note 8:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Depreciation to Fixed Assets (Period to write off)		£	£	£	£	£	£
Ministers Car: (5 years)	2	0	0	0	0	0	0
Valuation of Manse: (50 years)	2	740	740	0	0	740	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/5 years)	2	764	3,546	0	0	764	3,546
Total Depreciation for Year	8	21,880	24,662	0	0	21,880	24,662

Note 9:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Repairs to Premises and Building Improvements		£	£	£	£	£	£
General Repairs & Maintenance		24,884	22,255	0	0	24,884	22,255
Projects		3,695	12,709	0	0	3,695	12,709
Equipment repairs		0	1,031	0	0	0	1,031
Assets under £1,000 w/off		3,995	2,424	0	0	3,995	2,424
Total Improvements for Year	9	32,574	38,419	0	0	32,574	38,419

Hazel Grove Baptist Church Year Ended 31st August 2024

Notes to the Accounts

Note 10:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Debtors		£	£	£	£	£	£
Deaconfield Ltd		5,000	0	0	0	5,000	0
Gift Aid		9,968	0	0	0	9,968	0
Other		81	0	0	0	81	0
Total debtors	10	15,049	0	0	0	15,049	0

Note 11:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Bank Balances		£	£	£	£	£	£
Current Account		2,097	1,273	0	0	2,097	1,273
Deposit Account		94,235	138,916	0	0	94,235	138,916
Car Replacement Reserve		0	30,576	0	0	0	30,576
New Liquid Manager account		85,974	0	0	0	85,974	0
Total Bank and Cash Balances	11	182,306	170,765	0	0	182,306	170,765

Note 12:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Creditors:			£	£	£	£	£
Due in less than one year							
Accruals		8,509	9,550	0	0	8,509	9,550
Total Creditors ≤ 1 Year	12	8,509	9,550	0	0	8,509	9,550

Note 13:

Independent Examination

The amount payable to the independent examiner was as follows

	2024	2023
	£	£
Independent examination	1,800	1,740
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	<u>Nil</u>	<u>Nil</u>
	<u>1,800</u>	<u>1,740</u>

Note 14:
Related Party Disclosure

The trustees who were remunerated during the year were Rev Montgomery and Mark Paddon as below. In addition Rev Montgomery's home is part owned by the church as a manse.

	Salaries	Employers NIC	Pensions	Total 2024	Total 2023
	£	£	£	£	£
Minister	37,956	2,688	4,847	45,491	50,524
Assistant Minister	44,057	3,003	3,842	50,902	44,028
Youth/family Worker	0	0	0	0	14,951
Total for year	82,013	5,691	8,689	96,393	109,503

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Accounts

HAZEL GROVE BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st AUGUST 2023

Hazel Grove Baptist Church Year Ended 31st August 2023

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Hazel Grove Baptist Church Year Ended 31st August 2023

Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31st August 2023

Elders and Deacons i.e. the Trustees

The table below shows the Elders and Deacons i.e. the Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

ELDERS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Rev.W. Montgomery	Minister	Employee	
Mark Paddon	Assistant Minister	Employee	
John Bulman	Elder/Pastoral	04 January 2022	04 January 2025
Nigel Tedford	Elder/Evangelism	03 May 2022	03 May 2025

DEACONS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Maureen S. Babcock	Administration	08 March 2022	08 March 2025
Jean Baker	Community	16 October 2021	16 October 2024
Felicity Chisholm		08 March 2022	08 March 2025
Denise Edge	Finance	04 January 2022	04 January 2025
Cathy Mackay		16 October 2021	16 October 2024
Brian Needham	Fabric/Personnel	07 March 2023	07 March 2025
Uchenna Okoye		03 May 2022	03 May 2025

Principal Address

Hazel Grove Baptist Church
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

Principal Bankers

The Royal Bank of Scotland,
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

Reporting Accountants

Castletons, Chartered Certified Accountants
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ

Trustees

North Western Baptist Association
Resource Centre, Fleet Street, Newton, Wigan, WN5 0DS

Charity number 1133951

Hazel Grove Baptist Church Year Ended 31st August 2023

Status

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28th October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009.

Aims and Objectives

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of:

'Turning ordinary people into extraordinary disciples of Jesus'.

To enable ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
2. Bible Teaching and Fellowship
3. Missionary Evangelism at home and abroad
4. Nurturing Christian believers
5. Encouraging and equipping the congregation
6. Children and Young People's work
7. Pastoral Care
8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

Hazel Grove Baptist Church Year Ended 31st August 2023

Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees.

Income

Total income for this year of £290,594 compared to £253,150 in the previous year.

Expenditure

Total expenditure for this year was £311,518 (including depreciation of £24,662) compared to £271,751 (including depreciation of £27,228) in the previous year.

The church has been able to increase its support of many Mission Works as hoped and planned, both in the UK and Abroad, by donating £35,939 (previous year £33,514).

It also helped its own members in financial need with Pastoral donations totalling £8,972 (previous year £11,017), along with food parcels where needed.

Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 4 month's salary and building costs as a general rule being £54,400, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31st August 2023, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Deacon Deuse Edge Date 22 01 24

Hazel Grove Baptist Church Year Ended 31st August 2023

INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH

I report on the accounts of the Trust for the year ended 31st August 2023, which are set out on pages 8 – 15.

Respective responsibilities of Deacons and examiner

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Castletons
JACQUELINE FORD
CASTLETONS
CHARTERED CERTIFIED ACCOUNTANTS
THE OLD WORKSHOP
12B KENNERLEYS LANE
WILMSLOW
CHESHIRE SK9 5EQ

22 January 2024

Hazel Grove Baptist Church Year Ended 31st August 2023

Statement of Financial Activities For The Year Ended 31st August 2023

Income & Expenditure Account	NO	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
No. = Note number to accounts		£	£	£	£	£	£
Incoming Resources							
Covenanted Giving		161,557	149,694	0	0	161,557	149,694
General Offerings		32,130	30,112	0	0	32,130	30,112
Donations.		6,053	8,596	0	0	6,053	8,596
Tax refunds		34,772	34,049	0	0	34,772	34,049
Bank Interest Received		1,552	85	0	0	1,552	85
Gifts for Specific Needs		0	0	6,351	11,974	6,351	11,974
Miscellaneous Income	3	35,734	18,585	0	0	35,734	18,585
Deaconfield Limited		12,445	55	0	0	12,445	55
Total Income for Year		284,243	241,176	6,351	11,974	290,594	253,150

Hazel Grove Baptist Church Year Ended 31st August 2023

Statement of Financial Activities For The Year Ended 31st August 2023

Income & Expenditure Account	NO	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
No. = Note number to accounts							
Total Income for the Year		284,243	241,176	6,351	11,974	290,594	253,150
Resources Expended							
Direct Charitable Expenditure							
Ministerial Salaries & Expenses	4	130,177	136,670	0	0	130,177	136,670
Mission, Donations & Training	5	35,939	33,514	0	0	35,939	33,514
Pastoral Gifts for Specific Needs		0	0	8,972	11,017	8,972	11,017
Miscellaneous Expenses	6	31,100	28,006	0	0	31,100	28,006
Youth, Stationery & Outreach	7	40,509	21,794	0	0	40,509	21,794
Depreciation	8	24,662	27,228	0	0	24,662	27,228
Direct Charitable Expenditure		262,387	247,212	8,972	11,017	271,359	258,229
Other Expenditure							
Building Maintenance Costs	9	38,419	11,002	0	0	38,419	11,002
Accountancy		1,740	1,620	0	0	1,740	1,620
Valuation fee		0	900	0	0	0	900
Non-Charitable Expenditure		40,159	13,522	0	0	40,159	13,522
Total Expenses for the Year		302,546	260,734	8,972	11,017	311,518	271,751
Net Incoming Resources		-18,303	-19,558	-2,621	957	-20,924	-18601
Fund Balances at 1.9.2021		947,221	965,822	0	0	947,221	965,822
Transfers		-2,621	957	2,621	-957		
Fund Balances at 31.8.2022		926,297	947,221	0	0	926,297	947,221

Hazel Grove Baptist Church Year Ended 31st August 2023

BALANCE SHEET As At 31st August 2023

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2022/23	2021/22	2022/2023	2021/22	2022/23	2021/22
Fixed Assets: Tangible	2	£	£	£	£	£	£
Freehold on Station St.		620,060	640,436	0	0	620,060	640,436
Fixtures & Equipment		2,992	3,839	0	0	2,992	3,839
Motor Vehicle		0	0	0	0	0	0
Share of Manse		19,980	20,720	0	0	19,980	20,720
Total Fixed Assets		643,032	664,995	0	0	643,032	664,995
Intangible Fixed Asset	2a	122,000	122,000	0	0	122,000	122,000
Current Assets							
Stock of Stationery		50	50	0	0	50	50
Bank Balances	10	170,765	180,095	0	0	170,765	180,095
Total Current Assets		170,815	180,145	0	0	170,815	180,145
Creditors: ≤ 1 Year	11	9,550	19,919	0	0	9,550	19,919
Net Current Assets		161,265	160,226	0	0	161,265	160,226
Net Assets Before Creditors ≤ 1 Year		926,297	947,221	0	0	926,297	947,221
REPRESENTED BY							
Accumulated Fund							
Balance b/forward		947,221	965,822	0	0	947,221	965,822
Deficit/Surplus for the year		-18,303	-19,558	-2,621	957	-20,924	-18,601
Transfer to/from restricted funds		-2,621	957	2,621	-957		
Balances @ Year End		926,297	947,221	0	0	926,297	947,221

Approved by the Deacons on 22.01.24

Denise Edge

DENISE EDGE - Treasurer

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
The particular accounting policies adopted by the Deacons are described below:

i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

iii) RESOURCES EXPENDED

Direct Charitable Expenditure. Includes all expenditure directly related to the objects of the church (in accordance with SORP)

iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £9,596(2022: £9,597)

v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,000 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

Audio Visual Equipment	Useful Life: 5 years
Computer Hardware & Software	Useful Life: 3 years
Motor Vehicles	Useful Life: 5 years
Land & Buildings & Manse	Useful Life: 50 years

vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost..

Intangible assets are included at historical cost.

2. FIXED ASSETS	Church Building	Share of 31 Cheviot Road	Fixture & Equipment	Motor Vehicle	Total Fixed Assets
Cost or Valuation	£	£	£	£	£
Balance @ 1 st September 2022	1,018,809	37,000	191,360	12,600	1,259,769
Additions			2,699		2,699
Disposals					
Balance @ 31st August 2023	1,018,809	37,000	194,059	12,600	1,262,468
Depreciation					
Balance @ 1 st September 2022	378,373	16,280	187,521	12,600	594,774
Charge for Year	20,376	740.	3,546	0	24,662
Eliminated on Disposals					
Balance @ 31st August 2023	398,749	17,020	191,067	12,600	619,436
Net Book Values					
31st August 2023	620,060	19,980	2,992	0	643,032
31st August 2022	640,436	20,720	3,839	0	664,995

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping. The Church owns 29.4% of the Manse. On current Market Value, their share would be worth approximately £160,000.

A valuation was prepared by Trafford Surveyors Limited on 28 January 2022 on the Church Building, the market value of the property was valued at £610,000.

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

2.a. INTANGIBLE FIXED ASSET	INVESTMENT	2023	2022
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
31st August 2023	Cost of Investment at year end	122,000	122,000

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS. The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

Note 3:	No	UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Miscellaneous Income		£	£	£	£	£	£
Youth Receipts		15,567	1,850	0	0	15,567	1,850
Seedlings		1,482	642	0	0	1,482	642
Personnel/Prof		23	0	0	0	23	0
Mission		12,255	10,244	0	0	12,255	10,244
Sundry Income		1,908	870	0	0	1,908	870
Community		4,069	4,474	0	0	4,069	4,474
Worship		430	300	0	0	430	300
Deaconfield re Surveyor fees		0	205	0	0	0	205
	3	35,734	18,585	0	0	35,734	18,585

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

Note 4:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Salaries		£	£	£	£	£	£
Salaries		104,495	114,545	0	0	104,495	114,545
Employers National Insurance		6,185	6,189	0	0	6,185	6,189
Pension Costs		9,596	9,597	0	0	9,596	9,597
Expenses		4,745	4,705	0	0	4,745	4,705
Year end report		72	72	0	0	72	72
Payroll costs		672	432	0	0	672	432
Training teamaway		4,412	1,130	0	0	4,412	1,130
Total for year	4	130,177	136,670	0	0	130,177	136,670

Total average number of employees during the year was 6 (average 2022- 7).

Note 5:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Mission, Donations and Training		£	£	£	£	£	£
Home Missions		12,005	11,704	0	0	12,005	11,704
Overseas Missions		23,934	21,810	0	0	23,934	21,810
Total	5	35,939	33,514	0	0	35,939	33,514

Note 6:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Miscellaneous Expenses		£	£	£	£	£	£
Rent, Licences & Insurance's		7,227	6,595	0	0	7,227	6,595
Gas, Electric and Water		17,003	15,390	0	0	17,003	15,390
Telephone		5,806	5,539	0	0	5,806	5,539
Bank charges		1,064	482	0	0	1,064	482
Total	6	31,100	28,006	0	0	31,100	28,006

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

Note 7:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Youth, Stationery And Outreach		£	£	£	£	£	£
Signing		200	250	0	0	200	250
Evangelism		3,682	2,789	0	0	3,682	2,789
Catering and cleaning		4,454	4,104	0	0	4,454	4,104
Outreach		3,520	2,001	0	0	3,520	2,001
Stationery & Comp. Consumables		2,927	3,041	0	0	2,927	3,041
Pulpit Supply		200	150	0	0	200	150
Youth		16,190	4,033	0	0	16,190	4,033
Community		5,214	3,579	0	0	5,214	3,579
Resources		1,911	1,723	0	0	1,911	1,723
Church meal		2,064	0	0	0	2,064	0
Misc		147	124	0	0	147	124
Total	7	40,509	21,794	0	0	40,509	21,794

Note 8:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Depreciation to Fixed Assets (Period to write off)		£	£	£	£	£	£
Ministers Car: (5 years)	2	0	0	0	0	0	0
Valuation of Manse: (50 years)	2	740	740	0	0	740	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/5 years)	2	3,546	6,112	0	0	3,546	6,112
Total Depreciation for Year	8	24,662	27,228	0	0	24,662	27,228

Note 9:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Repairs to Premises and Building Improvements		£	£	£	£	£	£
General Repairs & Maintenance		22,255	8,995	0	0	22,255	8,995
Projects		12,709	0	0	0	12,709	0
Equipment repairs		1,031	489	0	0	1,031	489
Assets under £1,000 w/off		2,424	1,518	0	0	2,424	1,518
Total Improvements for Year	9	38,419	11,002	0	0	38,419	11,002

Hazel Grove Baptist Church Year Ended 31st August 2023

Notes to the Accounts

Note 10:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£	£	£	£	£	£
Bank Balances							
Current Account		1,273	1,060	0	0	1,273	1,060
Deposit Account		138,916	137,141	0	0	138,916	137,141
Car Replacement Reserve		30,576	41,894	0	0	30,576	41,894
Total Bank and Cash Balances	10	170,765	180,095	0	0	170,765	180,095

Note 11:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Creditors:			£	£	£	£	£
Due in less than one year							
Expense Creditors		0	0	0	0	0	0
Accruals		9,550	19,919	0	0	9,550	19,919
Total Creditors ≤ 1 Year	11	9,550	19,919	0	0	9,550	19,919

Note 12:

Independent Examination

The amount payable to the independent examiner was as follows

	2023	2022
	£	£
Independent examination	1,740	1,620
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	<u>Nil</u>	<u>Nil</u>
	<u>1,740</u>	<u>1,620</u>

Note 13:

Related Party Disclosure

The trustees who were remunerated during the year were Rev Montgomery and Mark Paddon and Amanda Lamb (left Feb 23) as below. In addition Rev Montgomery's home is part owned by the church as a manse.

	Salaries	Employers NIC	Pensions	Total 2023	Total 2022
	£	£	£	£	£
Minister	42,454	2,476	5,594	50,524	48,244
Assistant Minister	37,975	2,426	3,627	44,028	42,845
Youth/family Worker	13,471	1,105	375	14,951	29,215
Total for year	93,900	6,007	9,596	109,503	120,304

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Accounts

HAZEL GROVE BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st AUGUST 2022

Hazel Grove Baptist Church Year Ended 31st August 2022

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Hazel Grove Baptist Church Year Ended 31st August 2022

Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31st August 2022

Elders and Deacons i.e. the Trustees

The table below shows the Elders and Deacons i.e. the Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

ELDERS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Rev. Montgomery	Minister	Employee	
Mark Paddon	Assistant Minister	Employee	
John Bulman	Elder/Pastoral	04 January 2022	04 January 2025
Nigel Tedford	Elder/Evangelism	03 May 2022	03 May 2025

DEACONS	RESPONSIBILITY	APPOINTED (re-appointed)	RENEWAL DATE
Maureen S. Babcock	Administration	08 March 2022	08 March 2025
Jean Baker	Community	16 October 2021	16 October 2024
Felicity Chisholm		08 March 2022	08 March 2025
Denise Edge	Finance	04 January 2022	04 January 2025
Amanda Lamb	Youth Family Leader	Employee	
Cathy Mackay		16 October 2021	16 October 2024
Brian Needham	Fabric/Personnel	01 March 2019	TBA
Uchenna Okoye		03 May 2022	03 May 2025

Principal Address

Hazel Grove Baptist Church
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

Principal Bankers

The Royal Bank of Scotland,
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

Reporting Accountants

Castletons, Chartered Certified Accountants
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5EQ

Trustees

North Western Baptist Association
Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS

Charity number 1133951

Hazel Grove Baptist Church Year Ended 31st August 2022

Status

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28th October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009 with minor amendments in 2013 and 2021.

Aims and Objectives

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of:

'Turning ordinary people into extraordinary disciples of Jesus'.

To enable ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
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8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

Hazel Grove Baptist Church Year Ended 31st August 2022

Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees.

Income

Total income for this year of £253,150 compared to £245,907 in the previous year.

Expenditure

Total expenditure for this year was £271,751 (including depreciation of £27,228) compared to £231,579 (including depreciation of £29,985) in the previous year.

The church has been able to increase its support of many Mission Works as hoped and planned, both in the UK and Abroad, by donating £33,514 (previous year £22,637).

It also helped its own members in financial need with Pastoral donations totalling £11,017 (previous year £6,728), along with food parcels where needed.

Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 4 month's salary and building costs as a general rule being £44,600, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31st August 2022, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Deacon Jeuse Edge Date 8/3/23

Hazel Grove Baptist Church Year Ended 31st August 2022

INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH

I report on the accounts of the Trust for the year ended 31st August 2021, which are set out on pages 8 – 15.

Respective responsibilities of Deacons and examiner

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

JACQUELINE FORD
CASTLETONS
CHARTERED CERTIFIED ACCOUNTANTS
THE OLD WORKSHOP
12B KENNERLEYS LANE
WILMSLOW
CHESHIRE SK9 5EQ

Hazel Grove Baptist Church Year Ended 31st August 2022

Statement of Financial Activities
For The Year Ended 31st August 2022

Income & Expenditure Account	NO	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2022/22	2020/21	2021/22	2020/21	2021/22	2020/21
No. = Note number to accounts		£	£	£	£	£	£
Incoming Resources							
Covenanted Giving		149,694	152,069	0	0	149,694	152,069
General Offerings		30,112	28,125	0	0	30,112	28,125
Donations.		8,596	11,330	0	0	8,596	11,330
Tax refunds		34,049	33,271	0	0	34,049	33,271
Bank Interest Received		85	13	0	0	85	13
Gifts for Specific Needs		0	0	11,974	7,975	11,974	7,975
Miscellaneous Income	3	18,585	3,124	0	0	18,585	3,124
Deaconfield Limited		55	10,000	0	0	55	10,000
Total Income for Year		241,176	237,932	11,974	7,975	253,150	245,907

Hazel Grove Baptist Church Year Ended 31st August 2022

Statement of Financial Activities
For The Year Ended 31st August 2022

Income & Expenditure Account	No. = Note number to accounts	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Total Income for the Year		241,176	237,932	11,974	7,975	253,150	245,907
Resources Expended							
Direct Charitable Expenditure							
Ministerial Salaries & Expenses	4	136,670	126,179	0	0	136,670	126,179
Mission, Donations & Training	5	33,514	22,637	0	0	33,514	22,637
Pastoral Gifts for Specific Needs		0	0	11,017	6,728	11,017	6,728
Miscellaneous Expenses	6	28,006	23,871	0	0	28,006	23,871
Youth, Stationery & Outreach	7	21,794	9,635	0	0	21,794	9,635
Depreciation	8	27,228	29,985	0	0	27,228	29,985
Direct Charitable Expenditure		247,212	212,307	11,017	6,728	258,229	219,035
Other Expenditure							
Building Maintenance Costs	9	11,002	10,996	0	0	11,002	10,996
Accountancy		1,620	1,548	0	0	1,620	1,548
Valuation fee		900	0	0	0	900	0
Non-Charitable Expenditure		13,522	12,544	0	0	13,522	12,544
Total Expenses for the Year		260,734	224,851	11,017	6,728	271,751	231,579
Net Incoming Resources		-19,558	13,081	957	1,247	-18,601	14,328
Fund Balances at 1.9.2021		965,822	951,494	0	0	965,822	951,494
Transfers		957	1,247	-957	-1,247		
Fund Balances at 31.8.2022		947,221	965,822	0	0	947,221	965,822

Hazel Grove Baptist Church Year Ended 31st August 2022

BALANCE SHEET
As At 31st August 2022

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2021/22	2020/21	2021/2022	2020/21	2021/22	2020/21
Fixed Assets: Tangible	2	£	£	£	£	£	£
Freehold on Station St.		640,436	660,812	0	0	640,436	660,812
Fixtures & Equipment		3,839	9,951	0	0	3,839	9,951
Motor Vehicle		0	0	0	0	0	0
Share of Manse		20,720	21,460	0	0	20,720	21,460
Total Fixed Assets		664,995	692,223	0	0	664,995	692,223
Intangible Fixed Asset	2a	122,000	122,000	0	0	122,000	122,000
Current Assets							
Stock of Stationery		50	50	0	0	50	50
Bank Balances	10	180,095	164,297	0	0	180,095	164,297
Total Current Assets		180,145	164,347	0	0	180,145	164,347
Creditors: ≤ 1 Year	11	19,919	12,748	0	0	19,919	12,748
Net Current Assets		160,226	151,599	0	0	160,226	151,599
Net Assets Before Creditors ≤ 1 Year		947,221	965,822	0	0	947,221	965,822
REPRESENTED BY							
Accumulated Fund							
Balance b/forward		965,822	951,494	0	0	965,822	951,494
Deficit/Surplus for the year		-19,558	13,081	957	1,247	-18601	14,328
Transfer to/from restricted funds		957	1,247	-957	-1,247		
Balances @ Year End		947,221	965,822	0	0	947,221	965,822

Approved by the Deacons on


DENISE EDGE - Treasurer

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The particular accounting policies adopted by the Deacons are described below:

i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

iii) RESOURCES EXPENDED

Direct Charitable Expenditure. Includes all expenditure directly related to the objects of the church (in accordance with SORP)

iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £9,298(2020: £9,252)

v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,000 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

Audio Visual Equipment	Useful Life: 5 years
Computer Hardware & Software	Useful Life: 3 years
Motor Vehicles	Useful Life: 5 years
Land & Buildings & Manse	Useful Life: 50 years

vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost..

Intangible assets are included at historical cost.

2. FIXED ASSETS	Church Building	Share of 31 Cheviot Road	Fixture & Equipment	Motor Vehicle	Total Fixed Assets
Cost or Valuation	£	£	£	£	£
Balance @ 1 st September 2021	1,018,809	37,000	191,360	12,600	1,259,769
Additions					
Disposals					
Balance @ 31st August 2022	1,018,809	37,000	191,360	12,600	1,259,769
Depreciation					
Balance @ 1 st September 2021	357,997	15,540	181,409	12,600	567,546
Charge for Year	20,376	740	6,112	0	27,228
Eliminated on Disposals					
Balance @ 31st August 2022	378,373	16,280	187,521	12,600	567,546
Net Book Values					
31st August 2022	640,436	20,720	3,839	0	664,995
31st August 2021	660,812	21,460	9,951	0	692,223

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping. The Church owns 29.4% of the Manse. On current Market Value, their share would be worth approximately £160,000.

A valuation was prepared by Trafford Surveyors Limited on 28 January 2022 on the Church Building, the market value of the property was valued at £610,000.

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

2.a. INTANGIBLE FIXED ASSET	INVESTMENT	2022	2021
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
31st August 2022	Cost of Investment at year end	122,000	122,000

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS.
The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

Note 3:	No	UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Miscellaneous Income		£	£	£	£	£	£
Youth Receipts		1,850	0	0	0	1,850	0
Seedlings		642	0	0	0	642	0
Theology training		0	1,000	0	0	0	1,000
Mission		10,244	840	0	0	10,244	840
Sundry Income		870	1,084	0	0	870	1,084
Community		4,474	200	0	0	4,474	200
Worship		300	0	0	0	300	0
Deaconfield re Surveyor fees		205	0	0	0	205	0
	3	18,585	3,124	0	0	18,585	3,124

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

Note 4:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
		£	£	£	£	£	£
Salaries		114,545	107,021	0	0	114,545	107,021
Employers National Insurance		6,189	6,347	0	0	6,189	6,347
Pension Costs		9,597	9,298	0	0	9,597	9,298
Expenses		4,705	3,081	0	0	4,705	3,081
Year end report		72	0	0	0	72	0
Payroll costs		432	432	0	0	432	432
Training teamaway		1,130	0	0	0	1,130	0
Total for year	4	136,670	126,179	0	0	136,670	126,179

Total average number of employees during the year was 7 (average 2020- 7).

Note 5:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
		£	£	£	£	£	£
Mission, Donations and Training		11,704	11,930	0	0	11,704	11,930
Home Missions		21,810	10,707	0	0	21,810	10,707
Overseas Missions		33,514	22,637	0	0	33,514	22,637
Total	5	33,514	22,637	0	0	33,514	22,637

Note 6:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
		£	£	£	£	£	£
Miscellaneous Expenses		6,595	6,140	0	0	6,595	6,140
Rent, Licences & Insurance's		15,390	12,890	0	0	15,390	12,890
Gas, Electric and Water		5,539	4,841	0	0	5,539	4,841
Telephone		482	0	0	0	482	0
Bank charges		28,006	23,871	0	0	28,006	23,871
Total	6	28,006	23,871	0	0	28,006	23,871

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

Note 7:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Youth, Stationery And Outreach		£	£	£	£	£	£
Signing		250	0	0	0	250	0
Evangelism		2,789	975	0	0	2,789	975
Catering and cleaning		4,104	2,894	0	0	4,104	2,894
Outreach		2,001	732	0	0	2,001	732
Training		0	0	0	0	0	0
Stationery & Comp. Consumables		3,041	2,228	0	0	3,041	2,228
Pulpit Supply		150	0	0	0	150	0
Youth		4,033	141	0	0	4,033	141
Community		3,579	1,320	0	0	3,579	1,320
Church Weekend		0	0	0	0	0	0
Resources		1,723	1,105	0	0	1,723	1,105
Misc		124	240	0	0	124	240
Total	7	21,794	9,635	0	0	21,794	9,635

Note 8:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Depreciation to Fixed Assets (Period to write off)		£	£	£	£	£	£
Ministers Car: (5 years)	2	0	2,520	0	0	0	2,520
Valuation of Manse: (50 years)	2	740	740	0	0	740	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/5 years)	2	6,112	6,349	0	0	6,112	6,349
Total Depreciation for Year	8	27,228	29,985	0	0	27,228	29,985

Note 9:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Repairs to Premises and Building Improvements		£	£	£	£	£	£
General Repairs & Maintenance		8,995	10,285	0	0	8,995	10,285
Equipment repairs		489	395	0	0	489	395
Assets under £1,000 w/off		1,518	316	0	0	1,518	316
Total Improvements for Year	9	11,002	10,996	0	0	11,002	10,996

Hazel Grove Baptist Church Year Ended 31st August 2022

Notes to the Accounts

Note 10:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
		£	£	£	£	£	£
Bank Balances							
Current Account		1,060	1,140	0	0	1,060	1,140
Deposit Account		137,141	138,814	0	0	137,141	138,814
Car Replacement Reserve		41,894	24,343	0	0	41,894	24,343
Total Bank and Cash Balances	10	180,095	164,297	0	0	180,095	164,297

Note 11:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Creditors:			£	£	£	£	£
Due in less than one year							
Expense Creditors		0	0	0	0	0	0
Accrual		19,919	12,748	0	0	19,919	12,748
Total Creditors ≤ 1 Year	11	19,919	12,748	0	0	19,919	12,748

Note 12:

Independent Examination

The amount payable to the independent examiner was as follows

	2022	2021
	£	£
Independent examination	1,620	1,548
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	<u>Nil</u>	<u>Nil</u>
	<u>1,620</u>	<u>1,548</u>

Note 13:

Related Party Disclosure

The trustees who were remunerated during the year were Rev Montgomery and Mark Paddon and Amanda Lamb as below. In addition Rev Montgomery's home is part owned by the church as a manse.

	Salaries	Employers NIC	Pensions	Total 2022	Total 2021
	£	£	£	£	£
Minister	40,406	2,507	5,331	48,244	47,449
Assistant Minister	37,143	2,245	3,457	42,845	41,131
Youth/family Worker	26,969	1,437	809	29,215	28,464
Total for year	104,518	6,189	9,597	120,304	117,044

HAZEL GROVE BAPTIST CHURCH

England & Wales - Charity number 1133951

Accounts

HAZEL GROVE BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31st AUGUST 2021

Hazel Grove Baptist Church Year Ended 31st August 2021

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Hazel Grove Baptist Church Year Ended 31st August 2021

Elders and Deacons Report i.e. the Trustees

The Deacons present their report for the year ended 31st August 2021

Elders and Deacons i.e. the Trustees

The table below shows the Elders and Deacons i.e. the Trustees who have served during the year, their responsibilities within the church, the dates of their appointment, re-appointment, or resignation.

ELDERS	RESPONSIBILITY	(RE-) APPOINTED	RENEWAL DATE
Rev. Montgomery	Minister	Employee	
Mark Paddon	Assistant Minister	Employee	
John Bulman	Elder	12 June 2018	12 June 2021
Nigel Tedford	Elder/Evangelism	12 June 2018	12 June 2021

DEACONS	RESPONSIBILITY	(RE-) APPOINTED	RENEWAL DATE
David Beck	Administration	08 November 2016	Cont'd COVID 19
Jean Baker	Community	16 October 2018	16 October 2021
Denise Edge	Finance	08 November 2016	Cont'd COVID 19
Geoff Howard	Children	04 July 2017	Cont'd COVID 19
Cathy Mackay	Personnel	16 October 2018	16 October 2021
Brian Needham	Personnel	08 March 2016	Cont'd COVID 19
Amanda Lamb	Children Youth and family Leader	Employee	

Principal Address

Hazel Grove Baptist Church
Station Street, Hazel Grove, Stockport, Cheshire, SK7 4EX

Principal Bankers

The Royal Bank of Scotland,
Drummond House, 1 Redheughs Avenue, Edinburgh. EH12 9JN

Reporting Accountants

Castletons, Chartered Certified Accountants
The Old Workshop, 12b Kennerleys Lane, Wilmslow, Cheshire, SK9 5BQ

Trustees

North Western Baptist Association
Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS

Charity number 1133951

Hazel Grove Baptist Church Year Ended 31st August 2021

Status

HGBC is a Member of the Baptist Union of Great Britain. The Trustees of HGBC are the North Western Baptist Association who were appointed in accordance with the Fairbairn Trusts, agreed at a Church Meeting dated 28th October 1993. The present Constitution of HGBC was adopted at a Special Church Meeting on Tuesday, 20 October 2009.

Aims and Objectives

The aim of the church shall be to serve as the body of Christ in order to extend the Kingdom of God and glorify His Name in the areas of Hazel Grove, Stockport and beyond.

In pursuing this aim, the main objectives shall be those in the church's vision, and captured in the church's mission of:

'Turning ordinary people into extraordinary disciples of Jesus'.

To enable ordinary people to become extraordinary disciples of Jesus, the church engages in:

1. Worship and Prayer
2. Bible Teaching and Fellowship
3. Missionary Evangelism at home and abroad
4. Nurturing Christian believers
5. Encouraging and equipping the congregation
6. Children and Young People's work
7. Pastoral Care
8. Supporting Social Care
9. Meeting certain needs of the Community.
10. Relating to Baptists and other Christians generally, as beneficially as possible.

The Church's aims and objectives are worked out on a daily basis in accordance with the vision God has given to the Church, and as the Holy Spirit directs through the Church Meeting from time to time.

Hazel Grove Baptist Church Year Ended 31st August 2021

Financial Review

The HGBC Leadership are extremely grateful for the continued, outstanding, financial support of its members and church attendees, during the second year of the COVID 19 epidemic which has adversely affected many churches and charities.

The church has been able to support many other Mission works as hoped and planned, both in the UK and abroad, by donating £22,637 to these causes. It has also helped its own members in financial need with Pastoral donations totalling £6,728 along with food parcels where needed.

Income

Total income for this year of £245,907 compared to £253,773 in the previous year.

Expenditure

Total expenditure for this year was £231,579 (including depreciation of £29,985) compared to £266,421 (including depreciation of £30,502) in the previous year.

Reserves Policy

The Trustees have examined the need for free reserves and they consider, that given the nature of the charity's work and its commitments, the level of the free reserves should be approximately 3 month's salary costs as a general rule, whilst acknowledging the leading of the Holy Spirit which would allow reserves to fall below this level.

Reporting Accountant

In preparing this report and these accounts we are grateful to our accountant, Castletons Accountants. The accounts have been prepared in accordance with the Charity Commissioners guidelines for an Independent Examination, and are presented for your approval.

The attached accounts and statements of assets and liabilities relating to year ending 31st August 2021, are as approved by the deacons.

Approved by the Diaconate and signed on its behalf by:

Denise Edge

Deacon Denise Edge Date 06.12.21

Hazel Grove Baptist Church Year Ended 31st August 2021

INDEPENDENT EXAMINERS REPORT TO THE DEACONS AND MEMBERS OF HAZEL GROVE BAPTIST CHURCH

I report on the accounts of the Trust for the year ended 31st August 2021, which are set out on pages 8 – 15.

Respective responsibilities of Deacons and examiner

As the charity's Deacons you are responsible for the presentation of the accounts; you consider that the audit requirement of section 144 (2) of the Charities Act 2011 (the 2011 Act) does not apply and an independent examination is needed.

It is my responsibility to examine the accounts under Section 145 of the 2011 Act, state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5) (b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as Deacons concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion on whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below

Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material aspect the requirements

- The accounting records were not kept in accordance with section 130 of the 2011 Act; and
- The accounts did not accord with the accounting records or
- The accounts did not comply with the accounting requirements of 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 understanding should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Castletons
JACQUELINE FORD
CASTLETONS
CHARTERED CERTIFIED ACCOUNTANTS
THE OLD WORKSHOP
12B KENNERLEYS LANE
WILMSLOW
CHESHIRE SK9 5EQ

Hazel Grove Baptist Church Year Ended 31st August 2021

Statement of Financial Activities For The Year Ended 31st August 2021

Income & Expenditure Account	NO	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
No. = Note number to accounts							
Incoming Resources		£	£	£	£	£	£
Covenanted Giving		152,069	141,143	0	0	152,069	141,143
General Offerings		28,125	34,277	0	0	28,125	34,277
Donations		11,330	5,455	0	0	11,330	5,455
Tax refunds		33,271	35,314	0	0	33,271	35,314
Bank Interest Received		13	150	0	0	13	150
Gifts for Specific Needs		0	0	7,975	8,203	7,975	8,203
Miscellaneous Income	3	3,124	14,231	0	0	3,124	14,231
Deaconfield Limited		10,000	15,000	0	0	10,000	15,000
Total Income for Year		237,932	245,570	7,975	8,203	245,907	253,773

Hazel Grove Baptist Church Year Ended 31st August 2021

Statement of Financial Activities
For The Year Ended 31st August 2021

Income & Expenditure Account	No. = Note number to accounts	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Total Income for the Year		237,932	245,570	7,975	8,203	245,907	253,773
Resources Expended							
Direct Charitable Expenditure							
Ministerial Salaries & Expenses	4	126,179	142,408	0	0	126,179	142,408
Mission, Donations & Training	5	22,637	22,514	0	0	22,637	22,514
Pastoral Gifts for Specific Needs		0	0	6,728	8,573	6,728	8,573
Miscellaneous Expenses	6	23,871	24,454	0	0	23,871	24,454
Youth, Stationery & Outreach	7	9,635	20,664	0	0	9,635	20,664
Depreciation	8	29,985	30,502	0	0	29,985	30,502
Direct Charitable Expenditure		212,307	240,542	6,728	8,573	219,035	249,115
Other Expenditure							
Building Maintenance Costs	9	10,996	15,770	0	0	10,996	15,770
Accountancy		1,548	1,536	0	0	1,548	1,536
Valuation fee		0	0	0	0	0	0
Non-Charitable Expenditure		12,544	17,306	0	0	12,544	17,306
Total Expenses for the Year		224,851	257,848	6,728	8,573	231,579	266,421
Net Incoming Resources		13,081	-12,278	1,247	-370	14,328	-12,648
Fund Balances at 1.9.2020		951,494	964,142	0	0	951,494	964,142
Transfers		1,247	-370	-1247	370		
Fund Balances at 31.8.2021		965,822	951,494	0	0	965,822	951,494

Hazel Grove Baptist Church Year Ended 31st August 2021

BALANCE SHEET

As At 31st August 2021

BALANCE SHEET : ASSETS		UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
NO. = Note to Balance Sheet	NO	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Fixed Assets: Tangible	2	£	£	£	£	£	£
Freehold on Station St.		660,812	681,188	0	0	660,812	681,188
Fixtures & Equipment		9,951	16,300	0	0	9,951	16,300
Motor Vehicle		0	2,520	0	0	0	2,520
Share of Manse		21,460	22,200	0	0	21,460	22,220
Total Fixed Assets		692,223	722,208	0	0	692,223	722,208
Intangible Fixed Asset	2a	122,000	122,000	0	0	122,000	122,000
Current Assets							
Stock of Stationery		50	50	0	0	50	50
Bank Balances	10	164,297	115,714	0	0	164,297	115,714
Total Current Assets		164,347	115,764	0	0	164,347	115,764
Creditors: ≤ 1 Year	11	12,748	8,478	0	0	12,748	8,478
Net Current Assets		151,599	107,286	0	0	151,599	107,286
Net Assets Before Creditors ≤ 1 Year		965,822	951,494	0	0	965,822	951,494
REPRESENTED BY							
Accumulated Fund							
Balance b/forward		951,494	964,142	0	0	951,494	964,142
Surplus for the year		13,081	-12,278	1,247	-370	14,328	-12,648
Transfer to/from restricted funds		1,247	-370	-1,247	370		
Balances @ Year End		965,822	951,494	0	0	965,822	951,494

Approved by the Deacons on

DENISE EDGE - Treasurer

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

1. ACCOUNTING POLICIES

The financial statements, incorporating a Statement of Financial Activities, have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 together with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
The particular accounting policies adopted by the Deacons are described below:

i) ACCOUNTING CONVENTION

These financial statements have been prepared under historic cost convention as modified by the revaluation of Fixed Assets.

ii) INCOMING RESOURCES

Gifts received are accounted for as soon as it is prudent and practicable to do so, generally the earlier of the date of notification and receipt.

Covenant giving and general offerings are accounted for on receipt of the funds. Tax rebates are accounted for on receipt.

Gift aid receipt from Deaconfield Limited are accounted for when received.

iii) RESOURCES EXPENDED

Direct Charitable Expenditure, Includes all expenditure directly related to the objects of the church (in accordance with SORP)

iv) PENSION COSTS

The pension costs charged in the financial statements represent the contributions payable by the church during the year. The church makes contributions to the minister's and assistant minister's personal pension plan. The assets of the schemes are held separately from those of the church in independently administered funds.

The pension costs charge represents contributions payable by the church to the funds and amounted to £9,298(2020: £9,252)

v) DEACONS

Deacons are not reimbursed expenses for the work carried out as Deacons.

vi) DEPRECIATION

Tangible fixed assets are capitalised if they cost £1,000 or more. They are stated at cost less their estimated residual value, and are written off over the assets expected useful life, as follows:

Audio Visual Equipment	Useful Life: 5 years
Computer Hardware & Software	Useful Life: 3 years
Motor Vehicles	Useful Life: 5 years
Land & Buildings & Manse	Useful Life: 50 years

vii) CHANGES TO ACCOUNTING ESTIMATES

No changes to accounting estimates have occurred in the reporting period.

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

viii) INTANGIBLE ASSETS

Intangible assets are held that do not have a physical substance but are identifiable and are controlled through custody or legal rights.

No amortisation is charged as it is considered the value of the assets are in excess of the cost.

Intangible assets are included at historical cost.

2. FIXED ASSETS	Church Building	Share of 31 Cheviot Road	Fixture & Equipment	Motor Vehicle	Total Fixed Assets
Cost or Valuation	£	£	£	£	£
Balance @ 1 st September 2020	1,018,809	37,000	191,360	12,600	1,259,769
Additions					
Disposals					
Balance @ 31st August 2021	1,018,809	37,000	191,360	12,600	1,259,769
Depreciation					
Balance @ 1 st September 2020	337,621	14,800	175,060	10,080	537,561
Charge for Year	20,376	740	6,349	2,520	29,985
Eliminated on Disposals					
Balance @ 31st August 2021	357,997	15,540	181,409	12,600	567,546
Net Book Values					
31st August 2021	660,812	21,460	9,951	0	692,223
31st August 2020	681,188	22,200	16,300	2,520	722,208

The Trust deeds to the church building have been deposited with the Baptist Union for safe keeping. The Church owns 29.4% of the Manse. On current Market Value, their share would be worth approximately £147,000.

A valuation was prepared by Trafford Surveyors Limited on 09 October 2018 on the Church Building, the market value of the property was valued at £590,000.

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

2.a. INTANGIBLE FIXED ASSET	INVESTMENT	2021	2020
	100 Ordinary £1 Shares in Deaconfield Limited (100% Holding)	122,000	122,000
31st August 2021	Cost of Investment at year end	122,000	122,000

The shares in Deaconfield Limited are registered in the name of the church's trustees, North Western Baptist Association, Resource Centre, Fleet Street, Pemberton, Wigan, WN5 0DS.
The acquisition of the 80 £1 ordinary shares in Deaconfield Ltd in 2004 gives the church ownership of the company which owns the land directly behind the Station Street property.

Note 3:	No	UNRESTRICTED		RESTRICTED		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Miscellaneous Income		£	£	£	£	£	£
Youth Receipts		0	1,990	0	0	0	1,990
Seedlings		0	1,059	0	0	0	1,059
Theology training		1,000	0	0	0	1,000	0
Mission		840	1,066	0	0	840	1,066
Sundry Income		1,084	3,372	0	0	1,084	3,372
Community		200	1,379	0	0	200	1,379
Church Weekend		0	2,325	0	0	0	2,325
Insurance refund re flood		0	3,040	0	0	0	3,040
	3	3,124	14,231	0	0	3,124	14,231

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

Note 4:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Salaries		£	£	£	£	£	£
		107,021	121,443	0	0	107,021	121,443
Employers National Insurance		6,347	7,489	0	0	6,347	7,489
Pension Costs		9,298	9,252	0	0	9,298	9,252
Expenses		3,081	2,845	0	0	3,081	2,845
Pension fees		0	72	0	0	0	72
Payroll costs		432	432	0	0	432	432
Recruitment costs		0	875	0	0	0	875
Total for year	4	126,179	142,408	0	0	126,179	142,408

Total average number of employees during the year was 7 (average 2020- 7).

Note 5:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Mission, Donations and Training		£	£	£	£	£	£
Home Missions		11,930	11,855	0	0	11,930	11,855
Overseas Missions		10,707	10,659	0	0	10,707	10,659
Total	5	22,637	22,514	0	0	22,637	22,514

Note 6:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Miscellaneous Expenses		£	£	£	£	£	£
Rent, Licences & Insurance's		6,140	5,051	0	0	6,140	5,051
Gas, Electric and Water		12,890	14,316	0	0	12,890	14,316
Telephone		4,841	5,052	0	0	4,841	5,052
Flowers		0	35	0	0	0	35
Total	6	23,871	24,454	0	0	23,871	24,454

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

Note 7:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Youth, Stationery And Outreach		£	£	£	£	£	£
Signing		0	145	0	0	0	145
Evangelism		975	2,658	0	0	975	2,658
Catering and cleaning		2,894	4,632	0	0	2,894	4,632
Outreach		732	1,881	0	0	732	1,881
Training		0	450	0	0	0	450
Stationery & Comp. Consumables		2,228	2,411	0	0	2,228	2,411
Pulpit Supply		0	150	0	0	0	150
Youth		141	3,151	0	0	141	3,151
Community		1,320	1,920	0	0	1,320	1,920
Church Weekend		0	2,516	0	0	0	2,516
Resources		1,105	650	0	0	1,105	650
Misc		240	100	0	0	240	100
Total	7	9,635	20,664	0	0	9,635	20,664

Note 8:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Depreciation to Fixed Assets (Period to write off)		£	£	£	£	£	£
Ministers Car: (5 years)	2	2,520	2,520	0	0	2,520	2,520
Valuation of Manse: (50 years)	2	740	740	0	0	740	740
Church Freehold: (50 years)	2	20,376	20,376	0	0	20,376	20,376
Computers & Equipment: (3/5 years)	2	6,349	6,866	0	0	6,349	6,866
Total Depreciation for Year	8	29,985	30,502	0	0	29,985	30,502

Note 9:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Repairs to Premises and Building Improvements		£	£	£	£	£	£
General Repairs & Maintenance		10,285	14,358	0	0	10,285	14,358
Equipment repairs		395	1,174	0	0	395	1,174
Assets under £1,000 w/off		316	238	0	0	316	238
Total Improvements for Year	9	10,996	15,770	0	0	10,996	15,770

Hazel Grove Baptist Church Year Ended 31st August 2021

Notes to the Accounts

Note 10:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Bank Balances		£	£	£	£	£	£
Current Account		1,140	865	0	0	1,140	865
Deposit Account		138,814	94,704	0	0	138,814	94,704
Car Replacement Reserve		24,343	20,145	0	0	24,343	20,145
Total Bank and Cash Balances	10	164,297	115,714	0	0	164,297	115,714

Note 11:	No	UNRESTRICTED FUNDS		RESTRICTED FUNDS		TOTAL FUNDS	
		2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
Creditors:			£	£	£	£	£
Due in less than one year							
Expense Creditors		0	0	0	0	0	0
Accrual		12,748	8,478	0	0	12,748	8,478
Total Creditors ≤ 1 Year	11	12,748	8,478	0	0	12,748	8,478

Note 12:

Independent Examination

The amount payable to the independent examiner was as follows:

	2021	2020
	£	£
Independent examination	1,548	1,536
Other assurance services	Nil	Nil
Tax advisory services	Nil	Nil
Other financial services	Nil	Nil
	<u>1,548</u>	<u>1,536</u>

Note 13:

Related Party Disclosure

There are no related party transactions in the reporting period which require disclosure.