

EMSWORTH BAPTIST CHURCH

England & Wales · Charity number 1134670

Details

Status Registered

Legal form Previously excepted

Registered 2010-03-05

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

Contact

Address Emsworth Baptist Church
North Street
Emsworth
PO10 7BY

Phone 01243375606

Email admin@emsbaptist.org.uk

Website www.emsbaptist.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: The Church provides Christian worship, prayer, pastoral care and a range of events for all ages in a newly-built (2015) modern facility. Weekly coffee, craft and art groups meet, which are attended by local people. Children's, families' and youth work is varied. Ministries are developing to meet the needs of the Emsworth community. We let our premises to outside groups and organisations.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£196,358	£207,550	-	-
2023-12-31	£173,279	£176,203	-	-
2022-12-31	£177,603	£166,821	-	-
2021-12-31	£153,820	£142,008	-	-
2020-12-31	£128,581	£126,051	-	-

Trustees

Name	Role	Appointed
Rev JOEL FERREIRA	Chair	2014-09-01
Andrew Woodley		2022-01-01
Catherine Ruth March		2024-11-21
Glenn Gordon Holland		2024-11-21
Man Kit Chau		2024-11-21
Paul Brennan		2025-11-20
Rev Matthew Ferreira		2023-09-01

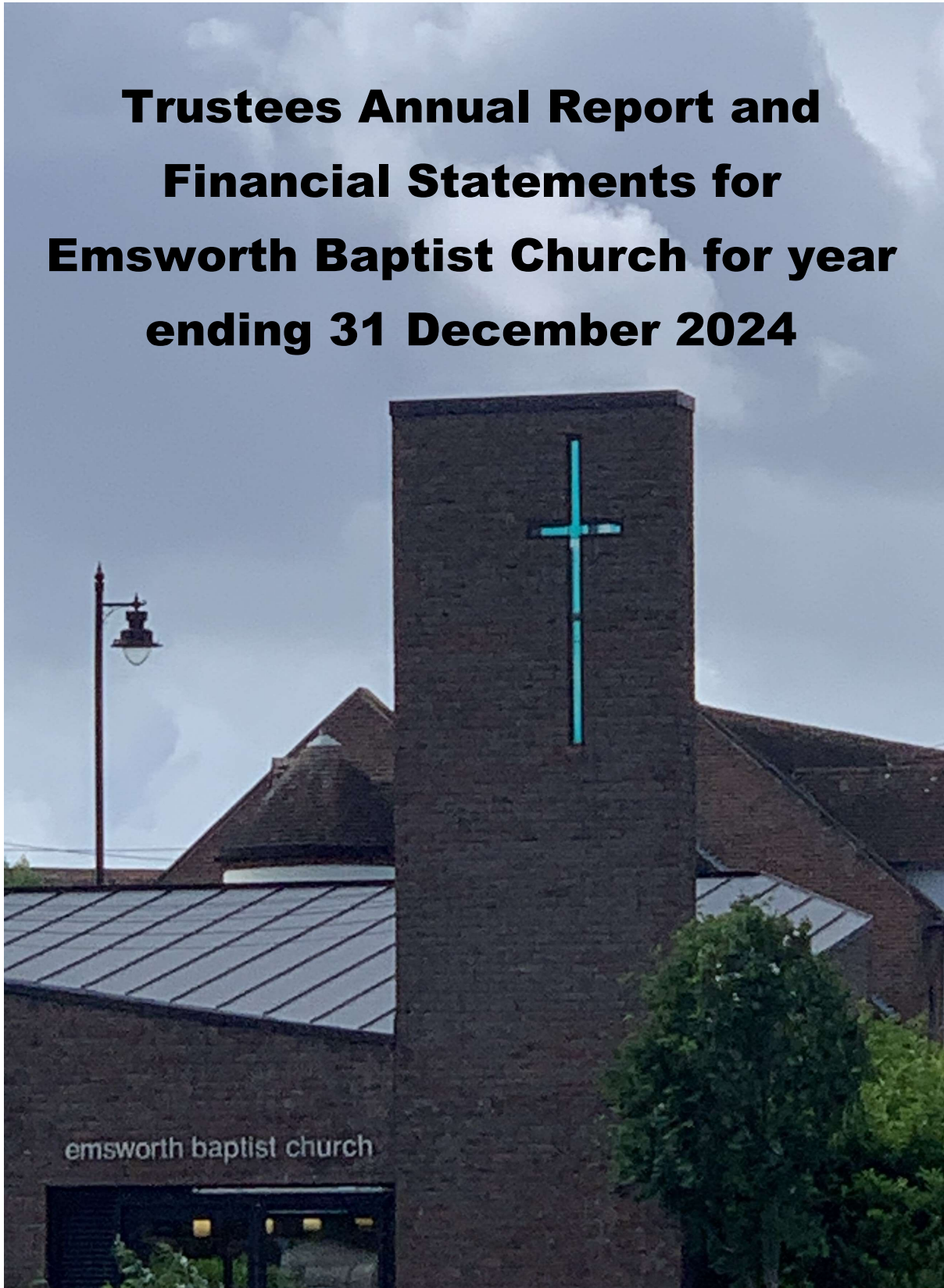
EMSWORTH BAPTIST CHURCH

England & Wales - Charity number 1134670

Accounts



**Trustees Annual Report and
Financial Statements for
Emsworth Baptist Church for year
ending 31 December 2024**



Charity name	Emsworth Baptist Church
Registered Charity Number	1134670
Church address	North Street Emsworth Hampshire PO10 7BY
Trustees	Joel Ferreira Matt Ferreira Paul Cluley Becky Collison Ed Derbyshire Jeff Chau Glenn Holland Catherine March Andrew Woodley Simon Cargill
Custodian Trustee	The Baptist Union Corporation

Structure, Governance and Management

Emsworth Baptist Church is a Charitable Unincorporated Association registered with the Charity Commission. It is managed by its Trustees acting on behalf of the Church in accordance with decisions reached by the Church Meeting. Trustees are nominated from within the membership and elected by the Church Meeting. The Ministers of the Church are also Trustees by nature of their office.

The Church Meeting provides an opportunity for all the members to meet for a time of worship, for discussion about the vision, mission and direction of the church, and to make key decisions about such matters. All members of the Church are encouraged to attend these meetings.

The Trustees have been briefed on the legal set up of the charity and its constitution, and are aware of their obligations and responsibilities through Charity Commission publications. All the Trustees are recognised as Fit and Proper Persons.

Objectives and Activities

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 other parts of the world.

When planning our programmes and activities for the year, and in the context of the overarching aim of the Church which is the advancement of the Christian faith as detailed in our mission statement (“We believe that true hope is found in Jesus. Our purpose is to create a brighter future for all, helping everyone discover the incredible transformation which He brings.”), the Trustees give due consideration to the Charity Commission’s guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

For details of the main activities undertaken, please see *Achievements and Performance*.

Achievements and Performance

In the year 2024, the on-going stated aim of the Church to advance the Christian faith has been followed in a variety of ways and with increasing effectiveness as we have more intentionally aimed to be of benefit to our whole community.

Our regular Sunday Morning Services are one area where the Christian faith is advanced through worship, teaching and prayer in a variety of different styles. We are constantly looking to make our services more accessible to those who attend without a church background. Parts of our services are also posted online to reach those who are unable (for example, through distance) or unwilling to attend the actual services in our building. Our services are attended by an increasing number of local residents and are also much appreciated by people holidaying in the area.

In addition, we have continued a range of other gatherings at different times on Sundays and using a variety of formats, to promote teaching and learning, worship or fellowship. Each of these strands has been welcomed by people beyond our normal attendance.

All the members of our congregation are encouraged to meet in small groups, usually in a home setting, for more informal learning and teaching, and to provide more intimate encouragement and prayer, and practical assistance as required. These groups also offer a less daunting opening into the church for those taking their first steps into our community.

There have been regular programmes of social events for both the men and the women of the church. These occasions offer support and encouragement in an informal setting. They again provide an easier access into the life of the Church, and have attracted a number of women from outside our usual congregation in particular.

Children and young people are provided for by a variety of activities organised for their benefit both on Sundays and during the week. These events promote socialisation, education, training and support not only for the children of families within the church but also for young people from the wider community. We continue to support the staging of the *High Tide* inter-church events which attract a larger group of young people from a range of backgrounds across a more extensive area.

Our *Pebbles* parent/carer and toddler group meets weekly during the school terms, and is well attended and greatly appreciated as a safe space for the adults to meet each other and for young children to interact socially.

Our Youth Work Leader has moved on: in replacement, more members of our congregation are being encouraged to work with our teenagers and are receiving suitable training for this task. They are being coordinated and overseen by a replacement Youth Leader on a two year contract. We are also looking to appoint a Children and Families' Worker to provide help, support and advice for young families both inside the church and beyond.

One of our members has gained the necessary qualifications to oversee all our catering arrangements and ensure that they meet the required standards. We are constantly working to ensure that our policies and practices conform to the highest levels.

We work with the other churches in our town in the *Christians Together in Emsworth (CTiE)* organisation to advance the Christian faith and to make people aware of the different provisions that exist to help those in need.

OneChurch organises a Food Bank which distributes food parcels to needy families across our area on a weekly basis. Our Church is a major contributor of resources, finance and personnel to this scheme.

Representatives of our leadership team and congregation have sought to maintain personal contact with those known to have particular needs by making regular pastoral calls. Our Pastoral Team continues to provide care for those with long-term issues and is working very effectively.

In September, we held a month-long *Give, Serve, Care* Campaign. We highlighted the work of three local charities and raised money for them; we helped with clean-ups of local environmental areas, and carried out similar work of our own in groups and as individuals; we encouraged our members to look for particular acts of kindness which they could perform in their neighbourhoods. All of this gave our endorsement as a church to deeds which individuals had been carrying out for many years, and provided a template for actions which are being continued in our community by both groups and individuals.

One of the chief highlights of the community calendar in our area is the *Switching-on of the Christmas Lights* in the Town Centre. Once this ceremony is over, we open up our premises to provide free refreshments and entertainment, and this is becoming a substantial part of the occasion, much appreciated by the increasing numbers of all ages who participate.

We have continued to host a significant number of funeral services and to arrange the subsequent social time for the mourners. We have trained volunteers from our congregation to lead courses established by *The Bereavement Journey* which assist the bereaved, recent or long-term, to come to terms with their grief. These seven week courses are staged every few months and have proved very beneficial to attendees from our congregation and, increasingly, from the wider community. Support for those who have attended the programme is maintained on a more informal basis once the course is over.

Our building is increasingly hired out to other charitable and community organisations, and is greatly appreciated as the largest indoor venue for events in our area.

The Church continues to have a focus on mission both in the UK and wider afield. We support or help finance a number of individuals and organisations working here or abroad in Christian mission.

All of our activities are staffed by volunteers who give their time freely to the Church. The value of such time and effort is incalculable, but is hugely appreciated by the Trustees as the work of the Church would not be possible without it.

Andrew Woodley

Secretary – Emsworth Baptist Church

Financial Review and Financial Statements

Year Ended 31st December, 2024

Introduction

This year has once more continued to see increasing attendance at our Sunday morning gatherings. Receipts were up on last year, but some large items of expenditure meant that payments increased by a greater amount which has resulted in a lower year end bank balance.

Receipts

Receipts overall increased in 2024. Regular giving via standing order was up once again, and Gift Aid claims were significantly higher, being made from donations made over more than one year. It was however not possible to hold a Thank Offering in 2024, and hire receipts reduced significantly as the use of the church for public meetings arranged by Chichester District Council in 2023 did not continue in 2024.

Payments

Salaries and related expenditure

Salaries remain by far the largest item of expenditure, and were generally increased with the cost of living, following the recommendation of the Baptist Union. Having 4 employees for a full year rather than part year as in 2023 caused a further increase in costs.

Church Giving

The church continues to support the core Baptist Union missions, together with a number of others. In 2024 we supported Simon Howling, a missionary in Bolivia; Spring of Hope, a UK charity which supports a pastor training seminary in India, and Grassroots, through which we sponsor children in Romania and Zambia.

Church Life

Overall, spending on Church Life was down on 2023, but this was largely due to large payments in 2023 for Assistant Pastor's training and the auditorium video camera upgrade. In other areas spending on outreach into the community and for the youth work were increased, these being a priorities of the church.

Building and Utilities

Spending was significantly higher than 2023. The previous long running gas contract ended and was renewed at today's much higher rates, resulting in an increase in overall energy costs. Maintenance costs were higher this year with the biggest contributor being refurbishment work on the manse at Brook Gardens.

Surplus/Deficit

There was a deficit in 2024. Receipts, although higher, had shortfalls in hiring income and voluntary donations due to the absence of the planned Thank Offering, although the increased Gift Aid claim largely compensated. Payments were considerably higher, mainly due to salaries, which was planned, and repairs and maintenance which was not. Overall, this resulted in an increased deficit and reduced bank balance at end of year.

Financial Statements

Detailed movements of funds for the year are given in the attached financial statements. The report of the Independent Examiner is also attached.

Assets

The net asset value of the church buildings, cabins and related assets financed through Emsworth Baptist Church Trust is £1,673,824 (see note 5). The two houses owned by the church are not included in this valuation.

Reserves Policy

As always, the Church needs to have sufficient reserves to accommodate any fluctuations in the month to month income and expenditure which invariably happens.

Reserves of 20% of expenditure, which equates to around £41,500 should, under normal circumstances, be held during the current financial year, and a similar proportion of the overall budget in future years. The policy, including the level of reserves to be maintained should be reviewed annually, in time to be included in the Annual report.

Outlook

The church has seen a continuing growth in numbers attending during 2024, and this has resulted in increased income and expenditure as the number and scope of church activities has increased. Costs however are expected to reduce slightly in 2025, as the one off large manse refurbishment expenditure will not be repeated. There are signs that hire income will be higher as some regular hires have been taken on, and it is planned to have a Thank Offering in March both of which will support receipts in 2025.

Simon Cargill

Treasurer – Emsworth Baptist Church



Charity Name Emsworth Baptist Church	No (if any) 1134670
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CC16a

Receipts and payments accounts

For the period from	Period start date 01 January 2024	To	Period end date 31 December 2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Voluntary Income (Note 2a)	179,883	7,618	-	187,501	149,015
Hire receipts	5,075	-	-	5,075	20,715
Receipts for church activities (Note 2b)	1,711	-	-	1,711	2,347
Investment income (Note 2c)	788	-	-	788	1,202
Other receipts (Note 2d)	1,284	-	-	1,284	-
	-	-	-	-	-
Sub total (Gross income for AR)	188,740	7,618	-	196,358	173,279
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	188,740	7,618	-	196,358	173,279
A3 Payments					
Salaries and related exp. (Note 3a)	116,681	-	-	116,681	97,372
Church giving (Note 3b)	13,393	4,506	-	17,899	14,506
Church life (Note 3c)	18,797	1,980	-	20,778	23,343
Building & utilities (Note 3d)	48,289	-	-	48,289	33,643
Other payments (Note 3e)	417	3,487	-	3,903	7,339
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	197,577	9,973	-	207,550	176,203
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	197,577	9,973	-	207,550	176,203
Net of receipts/(payments)	(8,837)	(2,356)	-	(11,192)	(2,924)
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	47,015	8,802	-	55,817	58,741
Cash funds this year end	38,178	6,447	-	44,624	55,817

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Bank current account	3,371	-	-
	Cash	159	-	-
	BU Deposit Accounts	30,019	-	-
	CAF Bank	4,630	6,447	-
	Total cash funds	38,178	6,447	-
	<i>(agree balances with receipts and payments account(s))</i>	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Church buildings (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in church buildings (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
	Second Manse (Note 7)	General	-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

NOTES

1. Basis of accounts: These accounts have been prepared on a 'receipts and payments' basis and in accord with Charities Commission guidance.

2. Analysis of receipts	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Voluntary Income					
Church collections/ Online donations	29,999	-		29,999	30,109
Regular church giving	102,816	-		102,816	87,505
Gift aid	47,069	1,576		48,645	11,602
BMS birthday scheme	-	1,374		1,374	1,399
Special Collections & Thank Offering	-	4,668		4,668	18,399
	179,883	7,618	-	187,501	149,015
b. Receipts for church activities					
Special events	-	-		-	60
Pebbles	910	-		910	652
EBC Kids (Sunday)	-	-		-	127
EBC Youth	801	-		801	201
High Tide	-	-		-	1,307
	1,711	-	-	1,711	2,347
c. Investment income	788			788	1,202
	788	-	-	788	1,202
d. Other receipts					
Insurance claim	1,284			1,284	-
-	-			-	-
	1,284	-	-	1,284	-

3. Analysis of payments	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Salaries and related expenses					
Salaries	102,539	-		102,539	87,092
Expenses	138	-		138	260
Employers National Insurance	4,056	-		4,056	2,533
Employers Pension	9,948	-		9,948	7,487
	<u>116,681</u>	<u>-</u>	<u>-</u>	<u>116,681</u>	<u>97,372</u>
b. Church giving					
BMS birthday scheme	-	1,467		1,467	1,422
BU Home Mission	4,800	-		4,800	4,800
BMS World Mission	4,200	-		4,200	3,800
Christians together in Emsworth	245	-		245	490
Simon Howling	1,400	-		1,400	1,200
Rural Missions	-	-		-	1,200
Spring of Hope	1,400	-		1,400	-
World Vision	-	-		-	604
Grassroots	1,348	-		1,348	-
Other Giving	-	3,040		3,040	990
	-	-		-	-
	-	-		-	-
	<u>13,393</u>	<u>4,506</u>	<u>-</u>	<u>17,899</u>	<u>14,506</u>
c. Church life					
Training & discipleship	-	-		-	2,969
Pastoral	-	-		-	499
Outreach	-	-		-	2,946
Hospitality	-	-		-	1,658
Special events	-	-		-	373
Ministries	11,054	721		11,776	-
Training	368	-		368	-
Speakers' fees	100	-		100	448
Audio Visual	1,306	1,249		2,556	5,840
Acts 435	-	-		-	-
	-	-		-	-
Children's & youth work:	-	-		-	-
- Pebbles	146	-		146	105
- EBC Kids (Sunday)	227	-		227	343
- EBC Youth	1,233	-		1,233	966
- High Tide	-	10		10	626
Office/Admin expenses	4,362	-		4,362	6,169
	-	-		-	-
	-	-		-	-
	<u>18,797</u>	<u>1,980</u>	<u>-</u>	<u>20,778</u>	<u>22,941</u>
d. Building & utilities					
Council tax	3,643			3,643	2,455
Water	1,937			1,937	1,763
Electricity & gas	11,218			11,218	8,573
Insurances	4,040			4,040	3,670
Repairs & maintenance	25,794			25,794	15,730
Telephone	1,656			1,656	1,453
	<u>48,289</u>	<u>-</u>	<u>-</u>	<u>48,289</u>	<u>33,643</u>
e. Other payments					
Finance charges	417	-		417	462
EBC Trust	-	3,487		3,487	7,279
	<u>417</u>	<u>3,487</u>	<u>-</u>	<u>3,903</u>	<u>7,740</u>

4. The church buildings are located at North Street, Emsworth PO10 7BY.

5. The church is the beneficial owner of these assets (subject to the relevant trusts), the legal title of which is held by the church's custodian trustee (the Baptist Union Corporation Ltd). The net book value of £1,673,842 is as shown in the financial statements of Emsworth Baptist Church Trust for the year ended 31 December 2024.

6. The main manse is located at 104 Brook Gardens, Emsworth PO10 7LL.

7. The second manse is located at 62 North Street, Emsworth PO10 7PJ.

Emsworth Baptist Church, North Street, Emsworth, Hants PO10 7BY

Telephone: 01243 375606 www.emsbaptist.org.uk admin@emsbaptist.org.uk

Page 12



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity name EMSWORTH BAPTIST CHURCH.

On accounts for the year ended

31st DECEMBER 2024 Charity no (if any) 1134 670

Set out on pages

6-12. (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st DECEMBER 2024

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
• the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: [Signature]

Date: 16. 5. 2025

Name: JOHN PUSEY ACG.

Relevant professional qualification(s) or body (if any):

THE CHARTERED GOVERNANCE INSTITUTE.

Address:

115 WOODLANDS AVENUE
EMSWORTH
HAMPSHIRE PO10 7UD

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Set out on pages		1-12
On accounts for the year ended	Charity no (if any)	317 DECEMBER 2017
Report to the trustees/ members of	EMSWORTH BAPTIST CHURCH	

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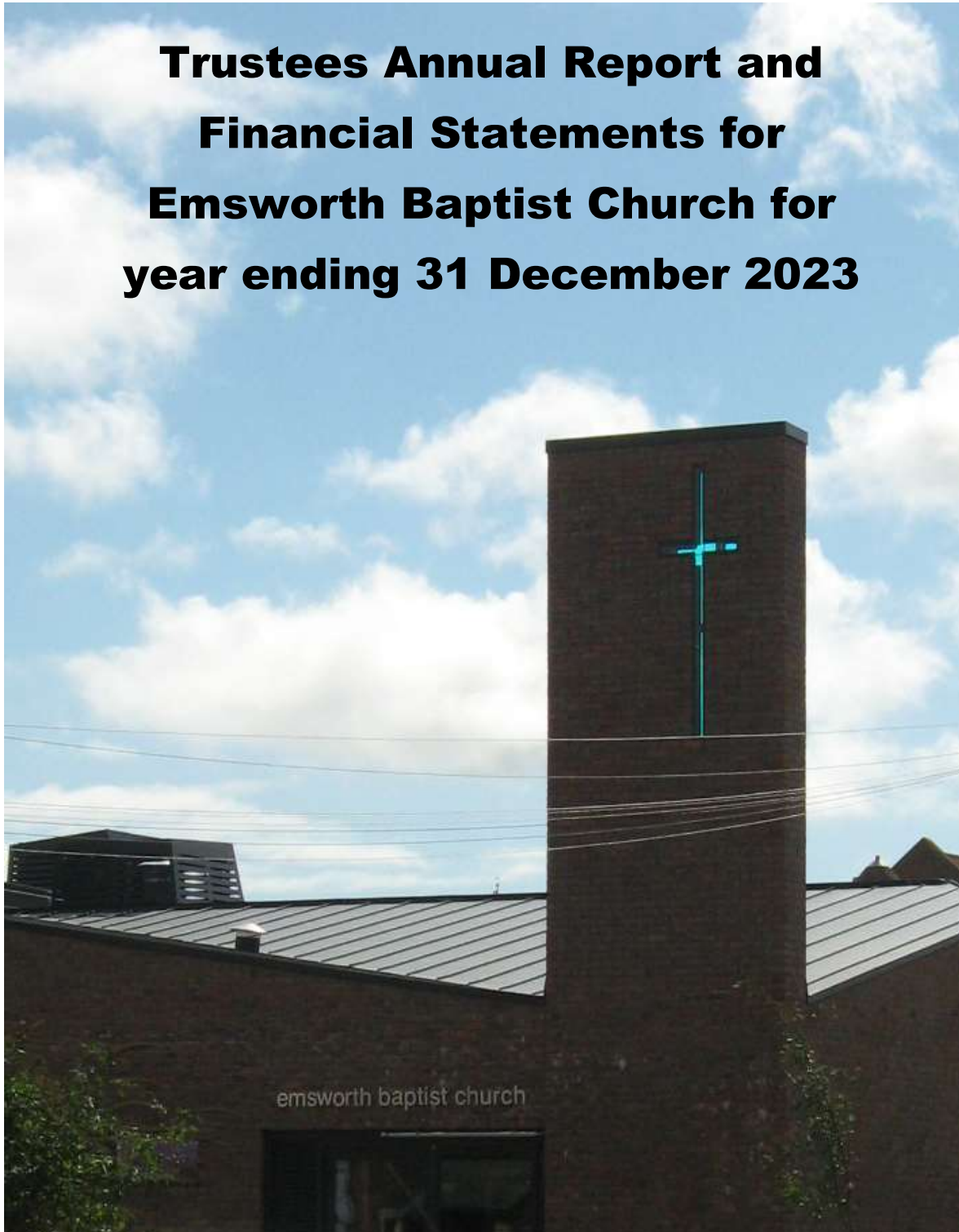
EMSWORTH BAPTIST CHURCH

England & Wales - Charity number 1134670

Accounts



**Trustees Annual Report and
Financial Statements for
Emsworth Baptist Church for
year ending 31 December 2023**



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Registered Charity Number	1134670
Church address	North Street Emsworth Hampshire PO10 7BY
Trustees	Joel Ferreira Matt Ferreira Paul Cluley Becky Collison Tim Holmes Gary Hartnell Mary Starnes Andrew Woodley Simon Cargill Alison Tier
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In addition, we have added a range of other gatherings at different times on Sundays and using a variety of formats, to promote teaching and learning, worship or fellowship. Each of these strands has been welcomed by people beyond our normal attendance.

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Children and young people are provided for by a variety of activities organised for their benefit both on Sundays and during the week. These events promote socialisation, education, training and support not only for the children of families within the church but also for young people from the wider community. Additionally we provide personnel, finance and support for the staging of the *High Tide* inter-church events which attract a larger group of young people from a range of backgrounds across a more extensive area.

Our *Pebbles* parent/carer and toddler group meets weekly during the school terms, and is well attended and greatly appreciated as a safe space for the adults to meet each other and for young children to interact socially.

We have been given the use of a food trailer and are preparing to make this a focus for Apprenticeship Courses for young people aged 16 to 25. These courses will be run in the evenings and at weekends. They will teach not only the specific skills required to operate the trailer (which will be run on a non-profit basis) but will also impart life skills and build character, and will include a faith element. Those completing the course to a satisfactory standard will be awarded a certificate for which we are seeking suitable accreditation. We are funding one of our members who is undergoing a programme of study which will give her the necessary qualifications to oversee all our catering arrangements and ensure that they meet the required standards.

We work with the other churches in our town in the *Christians Together in Emsworth (CTiE)* organisation to advance the Christian faith and to make people aware of the different provisions that exist to help those in need.

OneChurch organises a Food Bank which distributes food parcels to needy families across our area on a weekly basis. Our Church is a major contributor of resources, finance and personnel to this scheme.

Some of our church members have been trained by the *Acts 435* national charity, which arranges crowd-funding for people with specific needs, and have been meeting with and assisting people in those particular circumstances.

Representatives of our leadership team and congregation have sought to maintain personal contact with those known to have particular needs by making regular pastoral calls. A Pastoral Team has been established to provide care for those with long-term issues and it is working very effectively.

We have been asked to host an increasing number of funeral services and to arrange the subsequent social time for the mourners. We are looking to train volunteers from our congregation to lead courses established by *The Bereavement Journey* national charity which assist the bereaved, recent or long-term, to come to terms with their grief.

The Church continues to have a focus on mission both in the UK and wider afield. We support and help finance a number of individuals and organisations working here or abroad in Christian mission.

Our building is regularly hired out to other charitable and community organisations, and is greatly appreciated as the largest indoor venue for events in our area.

All of our activities are staffed by volunteers who give their time freely to the Church. The value of such time and effort is incalculable, but is hugely appreciated by the Trustees as the work of the Church would not be possible without it.

Financial Review and Financial Statements

Year Ended 31st December, 2023

Introduction

This year has continued to see steadily increasing attendance which has resulted in increased voluntary donations, an increase in hiring income, and also increased payments. Space for church activities has been considerably enhanced by the purchase of 4 cabins which provide office accommodation and flexible meeting space. The purchase of these has been funded through the Emsworth Baptist Church Trust.

Receipts

General (unrestricted) fund - Receipts in the general fund similar to 2022, with increases in voluntary donations and hiring income, but a reduction in Gift Aid claimed. The hire receipts in particular increased significantly due to the use of the church for public meetings arranged by Chichester District Council. Church collections were down reflecting the reduced use of cash, but regular giving via standing order was up by a much greater amount leading to an overall increase.

Restricted funds - Receipts for restricted funds were collected primarily for the BMS Birthday Scheme, the Assistant Pastor's salary and training, a special collection to upgrade the cameras used to record the services for online presentation, and a Thank Offering month, which was held in November. The proceeds from this were used for the purchase, assembly and fitting out of the new cabins: just over £6000 was collected through the church, in addition to funds paid directly to Emsworth Baptist Church Trust which administers funding for the buildings.

Payments

General fund - Payments were higher than 2022: a brief commentary on expenditure by major category is given below.

Salaries and related expenditure

Salaries remain by far the largest item of expenditure, and were generally increased with the cost of living, following the recommendation of the Baptist Union. A further substantial increase resulted from the appointment of a full time Associate Pastor from September, instead of the part time Assistant as has been the case for the past 3 years.

Church Giving

The church continues to support the core Baptist Union missions, together with a number of others. In 2023 we supported Simon Howling, a missionary in Bolivia; and Rural Missions, who support rural UK churches.

Church Life

Overall, spending on Church Life was slightly down on 2022, but individual categories varied considerably. In particular this year included a payment for the Assistant Pastor's training which is primarily responsible for the large increase in the Training/discipleship category.

Building and Utilities

Spending is generally higher than 2022, but again, with variations. The gas contract has continued to keep costs constant and relatively low, although a full year of electricity at the current high tariff levels meant that overall costs were higher. Maintenance costs were generally higher this year with cost of living increases. Insurance costs were higher than 2022 as an additional premium was paid for the cabins, and a rebate had lowered that year's spend.

Restricted funds – Payments from restricted funds were rather lower than last year, with the following items being of note:

- Audio Visual (formerly Sound and Music): The cameras used to record the services for online presentation were upgraded at a cost of around £5000 using money collected specifically for this purpose.
- High Tide: this brings together young people from a number of churches in the region, with regular meetings and residential events which were funded directly by the participants. Last year, we collected and disbursed funds for participants from many churches, but this year only those from EBC, resulting in a much lower spend.
- The Gift Day held for development of the church buildings which resulted in a payment of £7,279 being made to the Emsworth Baptist Church Trust, which collects and disburses these funds.

Surplus/Deficit

General fund – There has been a reduction in unrestricted funds for the year of £13,499. A transfer of £6,340 from restricted to unrestricted funds has resulted in a balance of £47,015 being carried forward as at 31st December. The transfer was associated with moving funds collected for the assistant pastor's salary and training to the general fund from which these are paid, and a transfer of surplus funds given for the online camera upgrade which had been previously agreed with the donors of these funds.

Restricted funds – An increase of £10,575 has been recorded on restricted funds and taking into account the previously mentioned transfer to the General fund, has resulted in a balance of £8,802 on these funds.

Financial Statements

Detailed movements of funds for the year are given in the attached financial statements. The report of the Independent Examiner is also attached.

Assets

During the year, a house was donated to the church, and has been added to the asset list. It is being used as a accommodation for the Associate Pastor.

The net asset value of the church buildings and related assets financed through Emsworth Baptist Church Trust is £1,719,831 (see note 5). This figure is higher than last year and includes the new cabins on the church site. The two houses owned by the church are not included in this valuation.

Reserves Policy

As always, the Church needs to have sufficient reserves to accommodate any fluctuations in the month to month income and expenditure which invariably happens.

Reserves of 20% of expenditure, which equates to around £35,000 should, under normal circumstances, be held during the current financial year, and a similar proportion of the overall budget in future years. The policy, including the level of reserves to be maintained should be reviewed annually, in time to be included in the Annual report.

Outlook

The church has seen a continuing growth in numbers attending during 2023. This has resulted in increased income and expenditure as the number and scope of church activities continues to increase. This is expected to continue, and the church appointed a second full time pastor, starting in September 2023. Together with the still high levels of inflation, this will significantly increase costs in 2024, and a further increase in income will be necessary to avoid a deficit.

Simon Cargill

Treasurer – Emsworth Baptist Church



Charity Name Emsworth Baptist Church	No (if any) 1134670
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CC16a

Receipts and payments accounts

For the period from	Period start date 01 January 2023	To	Period end date 31 December 2023
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Voluntary Income (Note 2a)	123,833	25,182	-	149,015	159,654
Hire receipts	20,715	-	-	20,715	4,424
Receipts for church activities (Note 2b)	1,040	1,307	-	2,347	8,533
Investment income (Note 2c)	1,202	-	-	1,202	269
Other receipts (Note 2d)	-	-	-	-	4,724
	-	-	-	-	-
Sub total (Gross income for AR)	146,789	26,489	-	173,279	177,603
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	146,789	26,489	-	173,279	177,603
A3 Payments					
Salaries and related exp. (Note 3a)	97,372	-	-	97,372	88,616
Church giving (Note 3b)	11,490	3,016	-	14,506	13,650
Church life (Note 3c)	17,723	5,620	-	23,343	27,704
Building & utilities (Note 3d)	33,643	-	-	33,643	25,216
Other payments (Note 3e)	60	7,279	-	7,339	11,634
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	160,288	15,915	-	176,203	166,821
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	160,288	15,915	-	176,203	166,821
Net of receipts/(payments)	(13,499)	10,575	-	(2,924)	10,782
A5 Transfers between funds	6,340	(6,340)	-	-	-
A6 Cash funds last year end	54,173	4,568	-	58,741	47,958
Cash funds this year end	47,015	8,802	-	55,817	58,741

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Bank current account	12,618.85	5,518.03	-
	Petty cash	0.00		-
	BU Deposit Accounts	33,313.32		-
	CAF Bank	1,082.36	3,284.16	-
	Total cash funds	47,015	8,802	-
	<i>(agree balances with receipts and payments account(s))</i>	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Church buildings (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in church buildings (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
	Second Manse (Note 7)	General	-	-
			-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

NOTES

1. Basis of accounts: These accounts have been prepared on a 'receipts and payments' basis and in accord with Charities Commission guidance.

2. Analysis of receipts	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Voluntary Income					
Church collections/ Online donations	30,109	-		30,109	33,038
Regular church giving	87,205	-		87,205	73,057
Gift aid	6,518	5,084		11,602	30,914
BMS birthday scheme	-	1,399		1,399	1,075
Special Collections & Thank Offering	-	18,699		18,699	21,569
	123,833	25,182	-	149,015	159,654
b. Receipts for church activities					
Special events	60	-		60	206
Pebbles	652	-		652	724
Kids' Church	127	-		127	110
Youth Work	201	-		201	-
High Tide	-	1,307		1,307	7,493
	1,040	1,307	-	2,347	8,533
c. Investment income	1,202			1,202	269
	1,202	-	-	1,202	269
d. Other receipts					
Insurance Claim	-	-	-	-	4,224
Grants	-	-	-	-	500
	-	-	-	-	-
	-	-	-	-	4,724

3. Analysis of payments	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Salaries and related expenses					
Salaries	87,092	-		87,092	79,277
Expenses	260	-		260	65
Employers National Insurance	2,533	-		2,533	541
Employers Pension	7,487	-		7,487	8,732
	<u>97,372</u>	<u>-</u>	<u>-</u>	<u>97,372</u>	<u>88,616</u>
b. Church giving					
BMS birthday scheme	-	1,422		1,422	1,378
BU Home Mission	4,800	-		4,800	3,750
BMS World Mission	3,800	-		3,800	2,750
Christians together in Emsworth	490	-		490	410
Simon Howling	1,200	-		1,200	1,000
Rural Missions	1,200	-		1,200	1,000
World Vision	-	604		604	1,248
Other Giving	-	990		990	2,114
	-	-		-	-
	-	-		-	-
	<u>11,490</u>	<u>3,016</u>	<u>-</u>	<u>14,506</u>	<u>13,650</u>
c. Church life					
Training & discipleship	2,969	-		2,969	681
Pastoral	499	-		499	985
Outreach	2,977	-		2,977	2,308
Acts 435	-	-		-	364
Hospitality	1,658	-		1,658	1,155
Speakers fees	448	-		448	190
Audio Visual	846	4,994		5,840	4,951
Special events	373	-		373	973
Children's & youth work:	-	-			
- Pebbles	105	-		105	171
- Kids' Church	343	-		343	270
- Youth Work	966	-		966	1,825
- High Tide	-	626		626	8,012
Office & computer expenses	6,540	-		6,540	5,818
	<u>17,723</u>	<u>5,620</u>	<u>-</u>	<u>23,343</u>	<u>27,704</u>
d. Building & utilities					
Council tax	2,455			2,455	2,342
Water	1,763			1,763	1,481
Electricity & gas	8,573			8,573	6,624
Insurances	3,670			3,670	2,213
Repairs & maintenance	15,730			15,730	11,085
Telephone	1,453			1,453	1,471
	<u>33,643</u>	<u>-</u>	<u>-</u>	<u>33,643</u>	<u>25,216</u>
e. Other payments					
Bank Charges	60	-		60	81
EBC Trust	-	7,279		7,279	11,553
	<u>60</u>	<u>7,279</u>	<u>-</u>	<u>7,339</u>	<u>11,634</u>

4. The church buildings are located at North Street, Emsworth PO10 7BY.

5. The church is the beneficial owner of these assets (subject to the relevant trusts), the legal title of which is held by the church's custodian trustee (the Baptist Union Corporation Ltd). The net book value of £1,719,831 is as shown in the financial statements of Emsworth Baptist Church Trust for the year ended 31 December 2023.

6. The manse is located at 104 Brook Gardens, Emsworth PO10 7LL.

7. An additional property has been donated to the church, and is now used as a second manse. It is located at 62 North Street, Emsworth PO10 7PJ.



Section A Independent Examiner's Report

Report to the trustees/ members of

EMSWORTH BAPTIST CHURCH

On accounts for the year ended

31st DECEMBER 2023

Charity no (if any)

1134670

Set out on pages

1 - 12

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

1st MAY 2024

Name:

JOHN PUSEY ACG

Relevant professional qualification(s) or body (if any):

THE CHARTERED GOVERNANCE INSTITUTE

Address:

115 WOODLANDS AVENUE

EMSWORTH

HAMPSHIRE

PO10 7BD

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[The form content is crossed out with a diagonal line. Faint text is visible through the paper.]

I report to the trustees on my examination of the accounts of the above charity (your Trust) for the year ended...

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

I report in respect of my examination of the Trust's accounts carried out under section 146 of the 2011 Act and in carrying out the examination, I have followed the applicable Disclosure guidance in the Charity Commission order under section 146(2)(c) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention (whether or not mentioned below) in connection with the examination which give me cause to believe that in any respect:

- accounting records were not kept in accordance with section 146 of the Act or
- the accounts do not accord with the accounting records.

I have no objections and have commented no other matters in connection with the examination (whether or not mentioned below) in order to enable proper understanding of the accounts to be reached.

* Please check the boxes in the brackets if they do not apply.

Signature: *[Signature]* Date: 14th March 2024

Name: *[Name]*

The Chartered Governance Institute

Address: *[Address]*

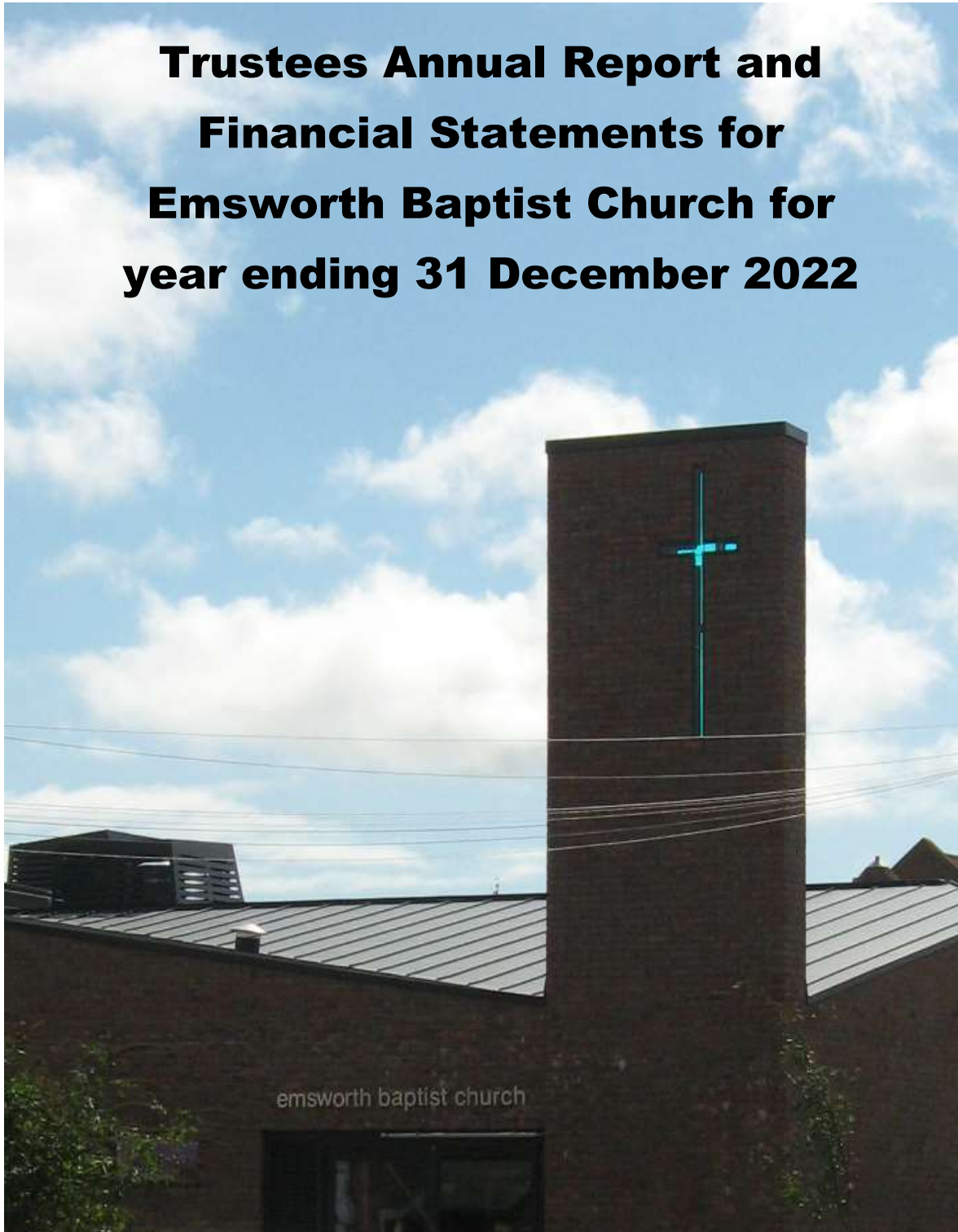
EMSWORTH BAPTIST CHURCH

England & Wales - Charity number 1134670

Accounts



**Trustees Annual Report and
Financial Statements for
Emsworth Baptist Church for
year ending 31 December 2022**



Charity name	Emsworth Baptist Church
Registered Charity Number	1134670
Church address	North Street Emsworth Hampshire PO10 7BY
Trustees	Joel Ferreira Paul Cluley Becky Collison Gary Hartnell Tim Holmes Mary Starnes Andrew Woodley Simon Cargill Dorin Teodorescu Alison Tier
Custodian Trustee	The Baptist Union Corporation

Financial Review and Financial Statements

Year Ended 31st December, 2022

Introduction

With a return to a whole year of normal activities, and steadily increasing attendance, this year has seen increases to both receipts and payments. The old church building, known as Brook Hall was demolished in January, which has left space for church activities in short supply, although the replacement temporary accommodation has been a help.

Receipts

General (unrestricted) fund - Receipts in the general fund totalled £144,339, slightly higher than last year. This disguised two significant movements, however. Voluntary income was up, amounting to around £134,000, partly due to increased giving, partly to larger Gift Aid claims. Rental receipts were down at £4,424. Last year was higher with the use of the church as a vaccination centre, and with the demolition of Brook Hall this year, only the main church has been available for hire.

Restricted funds - Receipts totalled £33,624, with £1,075 being donated for the BMS Birthday scheme, just over £6,000 being towards the assistant pastor's salary/training and around £800 being collected in the new initiative for child sponsorship. A Gift Day was held in November, with the proceeds going towards temporary accommodation which will provide space for the church ministries on the site formerly occupied by Brook Hall. £11,992 was collected through the church, in addition to funds paid directly to Emsworth Baptist Church Trust which administers funding for the buildings.

Payments

General fund - Payments totalled £142,219, an increase from last year as normal church life resumed.

A brief commentary on expenditure by major category is given below.

Salaries and related expenditure

Wages were generally increased with the cost of living. Employer's pension contributions were reduced as the BU pension scheme significantly reduced deficit reduction payments made into the defined benefit section of the scheme. This welcome situation will now be ongoing. Overall, salaries and related expenditure was slightly up on last year.

Church giving

The church continues to support the core Baptist Union missions, together with a number of others. This year we are supporting Simon Howling, a missionary in Bolivia; and Rural Missions, who support rural UK churches.

Church Life

This area has seen a substantial increase in spending with the resumption of normal activities for a full year. There were increases in most ministries, with the following being of particular note:

- Evangelism initiatives: this is one of the focuses of the church vision. Many new outreach activities and events were held, together with the associated publicity, advertising, etc.
- Sound and Music: further upgrades were made to facilitate worship.

Building and Utilities

These costs are broadly similar to last year. Insurance was down, with a refund being received after the demolition of Brook Hall. The long term gas contract has kept costs constant, although a new electricity contract had to be taken out at a considerably higher rate, reflecting current elevated energy pricing. Maintenance costs were higher this year as there was a greater and more varied use of the building.

Restricted funds – Payments from restricted funds totalled £24,602. This is considerably higher than before, with the following items being of note:

- A specific collection was made for sponsorship of children in various countries around the world, with £1,248 being donated, as last year.
- Acts 435: this ministry raises money for specific needs in the community, and started in a small way this year.
- High Tide: this brings together young people from a number of churches in the region, with regular meetings and residential events which were funded directly by the participants.
- The Gift Day held for development of the church buildings which resulted in a payment of £11,553 being made to the Emsworth Baptist Church Trust, which collects and disburses these funds.

Surplus/Deficit

General fund – There has been an increase in unrestricted funds for the year of £2,120. In addition, a transfer of £7,830 from restricted to unrestricted funds has resulted in a balance of £54,173 being carried forward as at 31st December. The transfer was associated with moving funds collected for the assistant pastor's salary to the general fund from which the salary is paid.

Restricted funds – An increase of £8,663 has been recorded on restricted funds and taking into account the previously mentioned transfer to the General fund, has resulted in a balance of £4,568 on these funds.

Financial Statements

Detailed movements of funds for the year are given in the attached financial statements. The report of the Independent Examiner is also attached.

Assets

The valuation of the total assets held is £1,699,300 (See note 5). Brook Hall, the original church, had become structurally unsafe and was demolished early in 2022.

Reserves Policy

As always, the Church needs to have sufficient reserves to accommodate any fluctuations in the month to month income and expenditure which invariably happens.

Reserves of 20% of expenditure, which equates to around £34,000 should, under normal circumstances, be held during the current financial year, and a similar proportion of the overall budget in future years. The policy, including the level of reserves to be maintained should be reviewed annually, in time to be included in the Annual report.

Outlook

The church has seen a continuing growth in numbers attending during 2022. This has resulted in increased income, both in voluntary donations and the Gift Aid claimed on them, and in expenditure as the number and scope of church activities has increased. This is expected to continue, and the church has appointed a second full time pastor, starting in September 2023. Together with the current high levels of inflation, this will significantly increase costs in 2023, and an further increase in income, both hire income and voluntary donations, will be necessary to avoid a deficit.

Simon Cargill

Treasurer – Emsworth Baptist Church



Charity Name Emsworth Baptist Church		No (if any) 1134670		CC16a
Receipts and payments accounts				
For the period from	Period start date 01 January 2022	To	Period end date 31 December 2022	

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Voluntary Income (Note 2a)	133,882	25,772	-	159,654	106,825
Hire receipts	4,424	-	-	4,424	42,639
Receipts for church activities (Note 2b)	1,040	7,493	-	8,533	36
Investment income (Note 2c)	269	-	-	269	34
Other receipts (Note 2d)	4,724	-	-	4,724	4,286
	-	-	-	-	-
Sub total (Gross income for AR)	144,339	33,264	-	177,603	153,820
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	144,339	33,264	-	177,603	153,820
A3 Payments					
Salaries and related exp. (Note 3a)	88,616	-	-	88,616	87,798
Church giving (Note 3b)	9,010	4,640	-	13,650	11,478
Church life (Note 3c)	19,296	8,408	-	27,704	14,051
Building & utilities (Note 3d)	25,216	-	-	25,216	25,420
Other payments (Note 3e)	81	11,553	-	11,634	3,261
	-	-	-	-	-
	-	-	-	-	-
Sub total	142,219	24,602	-	166,821	142,008
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	142,219	24,602	-	166,821	142,008
Net of receipts/(payments)	2,120	8,663	-	10,782	11,812
A5 Transfers between funds	7,830	(7,830)	-	-	-
A6 Cash funds last year end	44,224	3,735	-	47,958	36,146
Cash funds this year end	54,173	4,568	-	58,741	47,958
	-	-	-	-	-
	-	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Bank current account	36,647	3,924	-
	Petty cash	35		-
	BU Deposit Account	17,127		-
	CAF Bank	363	644	-
	Total cash funds	54,173	4,568	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Church building (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in church building (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
			-	-
			-	-

Categories	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval

NOTES

1. Basis of accounts: These accounts have been prepared on a 'receipts and payments' basis and in accord with Charities Commission guidance.

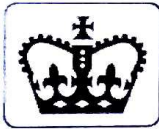
2. Analysis of receipts	<i>Unrestricted funds</i> <i>to the nearest £</i>	<i>Restricted funds</i> <i>to the nearest £</i>	<i>Endowment funds</i> <i>to the nearest £</i>	<i>Total funds</i> <i>to the nearest £</i>	<i>Last year</i> <i>to the nearest £</i>
a. Voluntary Income					
Church collections/ Online donations	33,038	-	-	33,038	29,626
Regular church giving	73,057	-	-	73,057	62,921
Gift aid	27,196	3,718	-	30,914	414
BMS birthday scheme	-	1,075	-	1,075	1,160
Special Collections & Gift Day	591	20,978	-	21,569	12,704
	133,882	25,772	-	159,654	106,825
b. Receipts for church activities					
Special events	206	-	-	206	-
Pebbles	724	-	-	724	-
Kids' Church	110	-	-	110	36
High Tide	-	7,493	-	7,493	-
	1,040	7,493	-	8,533	36
c. Investment income	269			269	34
	269	-	-	269	34
d. Other receipts					
Insurance Claim	4,224	-	-	4,224	-
HMRC Job Retention Scheme	-	-	-	-	4,286
Grants	500	-	-	500	-
	4,724	-	-	4,724	4,286

3. Analysis of payments	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Salaries and related expenses					
Salaries	79,277	-		79,277	75,732
Expenses	65	-		65	267
Employers National Insurance	541	-		541	1,422
Employers Pension	8,732	-		8,732	10,377
	<u>88,616</u>	<u>-</u>	<u>-</u>	<u>88,616</u>	<u>87,798</u>
b. Church giving					
BMS birthday scheme	-	1,378		1,378	820
BU Home Mission	3,750	-		3,750	3,750
BMS World Mission	2,750	-		2,750	2,750
Christians together in Emsworth	410	-		410	410
Simon Howling	1,000	-		1,000	-
Rural Missions	1,000	-		1,000	-
Open Doors	-	-		-	1,000
MAF UK	-	-		-	1,000
World Vision	-	1,248		1,248	1,248
Other Giving	100	2,014		2,114	500
	<u>9,010</u>	<u>4,640</u>	<u>-</u>	<u>13,650</u>	<u>11,478</u>
c. Church life					
Training & discipleship	603	78		681	3,012
Pastoral & fellowship fund	985	-		985	623
Evangelism initiatives	2,308	-		2,308	892
Acts 435	-	364		364	-
Refreshments	1,155	-		1,155	290
Speakers fees	190	-		190	497
Sound & music	4,951	-		4,951	2,929
Special events	973	-		973	357
Children's & youth work:	-	-			
- Pebbles	171	-		171	49
- Kids' Church & creche	270	-		270	294
- Tribe	992	-		992	211
- Youth Group Misc Expenditure	833	-		833	272
- High Tide	46	7,966		8,012	-
Office & computer expenses	5,818	-		5,818	4,625
	<u>19,296</u>	<u>8,408</u>	<u>-</u>	<u>27,704</u>	<u>14,051</u>
d. Building & utilities					
Council tax	2,342			2,342	2,265
Water	1,481			1,481	1,557
Electricity & gas	6,624			6,624	6,981
Insurances	2,213			2,213	4,723
Repairs & maintenance	11,085			11,085	8,652
Telephone	1,471			1,471	1,243
	<u>25,216</u>	<u>-</u>	<u>-</u>	<u>25,216</u>	<u>25,420</u>
e. Other payments					
Bank Charges	81	-		81	96
EBC Trust	-	11,553		11,553	3,165
	<u>81</u>	<u>11,553</u>	<u>-</u>	<u>11,634</u>	<u>3,261</u>

4. The church building is located at North Street, Emsworth PO10 7BY.

5. The church is the beneficial owner of these assets (subject to the relevant trusts), the legal title of which is held by the church's custodian trustee (the Baptist Union Corporation Ltd). The net book value of £1,699,300 is as shown in the financial statements of Emsworth Baptist Church Trust for the year ended 31 December 2022.

6. The manse is located at 104 Brook Gardens, Emsworth PO10 7LL.



Section A

Independent Examiner's Report

Report to the trustees/ members of

EMSWORTH BAPTIST CHURCH

On accounts for the year ended

31st DECEMBER 2022

Charity no (if any)

1134670

Set out on pages

1-7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st DECEMBER 2022

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

22. 3. 2023

Name:

JOHN PUSEY ACG.

Relevant professional qualification(s) or body (if any):

THE CHARTERED GOVERNANCE INSTITUTE.

Address:

115 WOODLANDS AVENUE
EMSWORTH
HAMPSHIRE PO10 7JD

Structure, Governance and Management

Emsworth Baptist Church is a Charitable Unincorporated Association registered with the Charity Commission. It is managed by its Trustees acting on behalf of the Church in accordance with decisions reached by the Church Meeting. Trustees are nominated from within the membership and elected by the Church Meeting. The Ministers of the Church are also Trustees by nature of their office.

The Church Meeting provides an opportunity for all the members to meet for a time of worship, for discussion about the vision, mission and direction of the church, and to make key decisions about such matters. All members of the Church are encouraged to attend these meetings.

The Trustees have been briefed on the legal set up of the charity and its constitution, and are aware of their obligations and responsibilities through Charity Commission publications. All the Trustees are recognised as Fit and Proper Persons.

Objectives and Activities

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 other parts of the world.

When planning our programmes and activities for the year, and in the context of the overarching aim of the Church which is the advancement of the Christian faith as detailed in our mission statement (To be “A Spirit-led, contemporary spiritual community, committed to growing in faith and commissioned by God to reach today’s generation.”), the Trustees give due consideration to the Charity Commission’s guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

For details of the main activities undertaken, please see *Achievements and Performance*.

Achievements and Performance

In the year 2022, the on-going stated aim of the Church to advance the Christian faith has been followed in a variety of ways and with increasing effectiveness as we have grown out of the consequences of the Covid lockdown.

Our regular Sunday Services are one area where the Christian faith is advanced through worship, teaching and prayer in a variety of different styles. We are constantly looking to make our services more accessible to those who attend without a church background. Parts of our services are also posted online to reach those who are unable or unwilling to attend the actual services in our building.

All the members of our congregation are encouraged to meet in small groups, usually in a home setting, for more informal learning and teaching, and to provide more intimate encouragement and prayer, and practical assistance as required. These groups also offer a less daunting opening into the church for those taking their first steps into our community.

The men of the Church have recommenced their programme of social events after the pandemic and the ladies are planning to restart in 2023. These events offer support and encouragement in an informal setting, and again provide an easier access into the life of the Church.

Children and young people are provided for by a variety of activities organised for their benefit both on Sundays and during the week. These events promote socialisation, education, training and support not only for the children of families within the church but also for young people from the wider community. Additionally we provide personnel, finance and support for the staging of the *High Tide* inter-church events which attract a larger group of young people from a range of backgrounds across a more extensive area.

Our *Pebbles* parent/carer and toddler group meets weekly during the school terms, and is well attended and greatly appreciated as a safe space for the adults to meet each other and for young children to interact socially.

We work with the other churches in our town in the *Christians Together in Emsworth (CTiE)* organisation to advance the Christian faith and to make people aware of the different provisions that exist to help those in need.

OneChurch organises a Food Bank which distributes food parcels to needy families across our area on a weekly basis. Our Church is a major contributor of resources, finance and personnel to this scheme.

During the energy crisis, we opened our church building as part of a programme co-ordinated with other churches and the Community Centre to provide a *Warm Space* for those who could not afford to heat their own homes where they could meet with others in a similar situation and find refreshment and entertainment.

On Christmas Day we opened our building in a similar way and also provided a free Christmas Dinner for those who came in. This was arranged rather on the spur of the moment but still attracted a good number of people who would otherwise have spent the day on their own. Therefore we are intending to repeat the event again in 2023, when the *Christians Together (CTiE)* organisation will help to publicize it more widely, and we are already attracting offers of help from the community.

Some of our church members have been trained by the *Acts 435* national charity, which arranges crowd-funding for people with specific needs, and have been meeting with and assisting people in those particular circumstances.

Representatives of our leadership team and congregation have sought to maintain personal contact with those known to have particular needs by making regular pastoral calls.

The Church continues to have a focus on mission both in the UK and wider afield. We support and help finance a number of individuals and organisations working here or abroad in Christian mission.

Our building is regularly hired out to other charitable and community organisations, and is greatly appreciated as the largest indoor venue for events in our area.

All of our activities are staffed by volunteers who give their time freely to the Church. The value of such time and effort is incalculable, but is hugely appreciated by the Trustees as the work of the Church would not be possible without it.

EMSWORTH BAPTIST CHURCH

England & Wales - Charity number 1134670

Accounts



Charity Name Emsworth Baptist Church	No (if any) 1134670
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CC16a

Receipts and payments accounts

For the period from	Period start date 01 January 2021	To	Period end date 31 December 2021
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Voluntary Income (Note 2a)	92,742	14,082	-	106,825	114,817
Rental receipts	42,639	-	-	42,639	5,298
Receipts for church activities (Note 2b)	36	-	-	36	765
Investment income (Note 2c)	34	-	-	34	55
Other receipts (Note 2d)	4,286	-	-	4,286	7,646
	-	-	-	-	-
Sub total (Gross income for AR)	139,737	14,082	-	153,820	128,581
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	139,737	14,082	-	153,820	128,581
A3 Payments					
Salaries and related exp. (Note 3a)	87,798	-	-	87,798	79,231
Church giving (Note 3b)	9,410	2,068	-	11,478	10,820
Church life (Note 3c)	11,822	2,228	-	14,051	10,077
Building & utilities (Note 3d)	25,420	-	-	25,420	25,864
Other payments (Note 3e)	96	3,165	-	3,261	60
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	134,547	7,461	-	142,008	126,051
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	134,547	7,461	-	142,008	126,051
Net of receipts/(payments)	5,191	6,621	-	11,812	2,530
A5 Transfers between funds	7,500	-7,500	-	-	-
A6 Cash funds last year end	31,533	4,614	-	36,146	33,616
Cash funds this year end	44,224	3,735	-	47,958	36,146
	-	-	-	-	-
	-	-	-	-	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Bank current account	9,000	3,735	-
	Petty cash	27		-
	BU Deposit Account	16,866		-
	CAF Bank	18,331		-
	Total cash funds	44,224	3,735	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

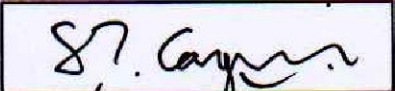
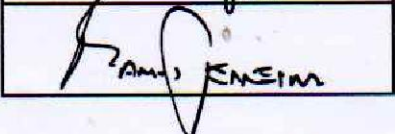
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Old church building (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in old & new church buildings (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
	New church building (Notes 4 & 5)	General	-	-
			-	-

Categories	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	SIMON CARGILL	1-4-22
	Joel FERREIRA	01/04/22

NOTES

1. Basis of accounts: These accounts have been prepared on a 'receipts and payments' basis and in accord with Charities Commission guidance.

2. Analysis of receipts	<i>Unrestricted funds</i> <i>to the nearest £</i>	<i>Restricted funds</i> <i>to the nearest £</i>	<i>Endowment funds</i> <i>to the nearest £</i>	<i>Total funds</i> <i>to the nearest £</i>	<i>Last year</i> <i>to the nearest £</i>
a. Voluntary Income					
Church collections/ Online donations	29,626			29,626	29,975
Regular church giving	62,921			62,921	54,470
Gift aid	196	218		414	26,465
BMS birthday scheme		1,160		1,160	820
Special Collections & Gift Day	-	12,704		12,704	3,086
	92,742	14,082	-	106,825	114,817
b. Receipts for church activities					
Special events	-			-	250
Pebbles	-			-	213
Kids' Church	36			36	175
Messy Church	-			-	38
Tribe	-			-	90
	36	-	-	36	765
c. Investment income					
BU Corporation Deposit A/c	34			34	55
	34	-	-	34	55
d. Other receipts					
Utility rebates	-			-	1,869
HMRC Job Retention Scheme	4,286			4,286	5,777
	4,286	-	-	4,286	7,646

3. Analysis of payments	<i>Unrestricted funds to the nearest £</i>	<i>Restricted funds to the nearest £</i>	<i>Endowment funds to the nearest £</i>	<i>Total funds to the nearest £</i>	<i>Last year to the nearest £</i>
a. Salaries and related expenses					
Salaries	75,732			75,732	68,548
Expenses	267			267	138
Employers National Insurance	1,422			1,422	1,404
Employers Pension	10,377			10,377	9,142
	<u>87,798</u>	<u>-</u>	<u>-</u>	<u>87,798</u>	<u>79,231</u>
b. Church giving					
BMS birthday scheme		820		820	1,015
BU Home Mission	3,750			3,750	3,750
BMS World Mission	2,750			2,750	2,750
Christians together in Emsworth	410			410	380
Open Doors	1,000			1,000	1,000
MAF UK	1,000			1,000	1,000
World Vision	-	1,248		1,248	-
Other Giving	500	-		500	925
	<u>9,410</u>	<u>2,068</u>	<u>-</u>	<u>11,478</u>	<u>10,820</u>
c. Church life					
Training & discipleship	784	2,228		3,012	512
Pastoral fund	623			623	130
Evangelism initiatives	892			892	350
Flowers	-			-	-
Refreshments	290			290	471
Speakers fees	497			497	-
Sound & music	2,929			2,929	1,945
Special events	357			357	348
Children's & youth work					
- Pebbles	49			49	28
- Kids' Church & creche	294			294	170
- Messy Church	-			-	218
- Tribe	211			211	486
- Youth Group Misc Expenditure	272			272	275
Office & computer expenses	4,625			4,625	5,145
	<u>11,822</u>	<u>2,228</u>	<u>-</u>	<u>14,051</u>	<u>10,077</u>
d. Building & utilities					
Council tax	2,265			2,265	2,163
Water rates	1,557			1,557	1,152
Electricity & gas	6,981			6,981	7,222
Insurances	4,723			4,723	4,625
Repairs & maintenance	8,652			8,652	9,349
Telephone	1,243			1,243	1,352
	<u>25,420</u>	<u>-</u>	<u>-</u>	<u>25,420</u>	<u>25,864</u>
e. Other payments					
Bank Charges	96			96	60
EBC Trust		3,165		3,165	-
	<u>96</u>	<u>3,165</u>	<u>-</u>	<u>3,261</u>	<u>60</u>

4. The church buildings are located at North Street, Emsworth PO10 7BY.

5. The church is the beneficial owner of these assets (subject to the relevant trusts), the legal title of which is held by the church's custodian trustee (the Baptist Union Corporation Ltd). The net book value of £1,740,864 is as shown in the financial statements of Emsworth Baptist Church Trust for the year ended 31 December 2021.

6. The manse is located at 104 Brook Gardens, Emsworth PO10 7LL.



Financial Review and Financial Statements

Year Ended 31st December, 2021

Introduction

This has been a second unusual year in succession with church activities being affected by the pandemic in ways not heard of before. Services were not held until April when risks associated with Covid were lower. In another significant happening it was decided to demolish the old church building, known as Brook Hall, as it had become unusable due to being structurally unstable.

Receipts

General (unrestricted fund) - Receipts in the general fund totalled £139,737, a higher figure than last year. Church collections remained similar to 2020, but regular giving was up for the second year in succession. Overall, giving amounted to around £92,500. Rental receipts were higher than before at £42,639, mainly due to the extensive use of the main building as a vaccination centre. Only a small amount of Gift Aid was claimed in 2021, as a new system was being put in place, but claims will be brought back up to date in 2022 and well within the allowable window for claiming.

Restricted funds - Receipts totalled £14,082, with £1,160 being donated for the BMS Birthday scheme, just over £5,900 being towards the assistant pastor's salary and around £2000 being collected in a new initiative for child sponsorship. A Gift Day was held in November, with the proceeds going towards a replacement for Brook Hall. Around £4,700 was collected through the church, in addition to funds paid directly to Emsworth Baptist Church Trust which administers funding for the buildings.

Payments

General (Unrestricted fund) - Payments made from the general unrestricted fund totalled £134,547 an increase from last year of around £10,000. This is still a lower figure than that for 2019, the last "normal" year, but higher than 2020 due to the church being used for more of the year.

A brief commentary on expenditure by major category is given below.

Salaries and related expenditure

This year's figure is considerably up on last year's, primarily because it includes a full year of salary for the assistant pastor who started late last year.

Church Life

Expenditure in this area reflects the fact that meetings at church were not held during the first 3 months of the year due to the pandemic, making expenditure lower than a full year, but higher than 2020 where there were more inactive months. Some upgrades were made to facilitate worship and the provision of online services which resulted in the Sound and Music spend being higher than usual. Training spend was also high, with specific spend for the assistant pastor.

Building and Utilities

These costs are broadly similar to last year. New suppliers were in place for gas and electricity, which have kept costs slightly lower than in 2020 despite considerably more use being made of the church building. Maintenance costs have also been maintained at a lower level than in pre-pandemic years.

Restricted funds – Payments of restricted funds totalled £7,461. This is considerably higher than before, with the following new items:

- A specific collection was made for sponsorship of children in various countries around the world, with £1248 being donated.
- Specific funds are also collected to support the assistant pastor, and payment of £2228 was made from these funds for training.
- The Gift Day held for development of the church buildings which resulted in a payment of £3165 being made to the Emsworth Baptist Church Trust, which collects and disburses these funds.

Surplus/Deficit

General (Unrestricted fund) - An increase has been recorded on unrestricted funds for the year of £5,191. In addition, a transfer of £7,500 from restricted to unrestricted funds has resulted in a balance of £44,224 being carried forward as at 31st December. The transfer was primarily associated with moving funds collected for the assistant pastor's salary to the general fund from which the salary is paid.

Restricted funds – An increase of £6,621 has been recorded on restricted funds and taking into account the previously mentioned £7,500 transfer to general funds, has resulted in a balance of £3,735 on these funds.

Financial Statements

Detailed movements of funds for the year are given in the attached financial statements. The report of the Independent Examiner is also attached.

Assets

The valuation of the total assets held is £1,740,864 (See note 5). Brook Hall, the original church, had become structurally unsafe and was demolished early in 2022.

Reserves Policy

As always, the Church needs to have sufficient reserves to accommodate any fluctuations in the month to month income and expenditure which invariably happens.

Reserves of 20% of expenditure, which equates to around £30,000 should, under normal circumstances, be held during the current financial year, and a similar proportion of the overall budget in future years. The policy, including the level of reserves to be maintained should be reviewed annually, in time to be included in the Annual report.

Outlook

As the effects of the pandemic are now largely behind us, the church has seen some welcome growth in numbers and this is leading to an increase in donations. There has however been a reduction in hire income in 2022 as demand is not as high as previously, and Brook Hall is no longer available. The replacement of this building and it's financing will be a major issue for the immediate future.

Simon Cargill

Treasurer – Emsworth Baptist Church



Section A

Independent Examiner's Report

Report to the trustees/ members of

EMSWORTH BAPTIST CHURCH

On accounts for the year ended

31st DECEMBER, 2021

Charity no (if any)

1134670

Set out on pages

1-7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st DECEMBER, 2021

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

13.4.2022

Name:

JOHN PUSEY ACG.

Relevant professional qualification(s) or body (if any):

THE CHARTERED GOVERNANCE INSTITUTE.

Address:

115 WOODLANDS AVENUE
EMSWORTH
HAMPSHIRE PO10 7RD

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

<p>EWORTH BAPTIST CHURCH</p>		<p>Report to the trustees members of</p>
<p>1134270</p>	<p>Charity no (if any)</p>	<p>On accounts for the year ended</p>
<p>31 DECEMBER 2021</p>		<p>Report on pages</p>
<p>1-5</p>		
<p>As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).</p> <p>I have completed my examination. I confirm that no material matters have come to my attention (other than those disclosed below) in connection with the examination which gives me cause to believe that in any material respect:</p> <ul style="list-style-type: none"> the accounts do not accord with the accounting records accounting records were not kept in accordance with section 130 of the Act or <p>I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p> <p>Please delete the words in the brackets if they do not apply.</p>		
<p>13.4.2022</p>		<p>Date:</p>
<p>John Incey ACF</p>		<p>Signed:</p>
<p>THE CHRISTIAN GOVERNANCE INSTITUTE</p>		<p>Name:</p>
<p>113 WOODWARDS AVENUE FARNHAM HAMPSHIRE GU14 7PD</p>		<p>Relevant professional qualification(s) or body (if any):</p>
		<p>Address:</p>

EMSWORTH BAPTIST CHURCH

England & Wales - Charity number 1134670

Accounts



Charity Name Emsworth Baptist Church	No (if any) 1134670
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CC16a

Receipts and payments accounts

For the period from	Period start date 01 January 2020	To	Period end date 31 December 2020
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Voluntary Income (Note 2a)	110,900	3,916	-	114,817	113,933
Rental receipts	5,298	-	-	5,298	11,564
Receipts for church activities (Note 2b)	765	-	-	765	6,519
Investment income (Note 2c)	55	-	-	55	142
Other receipts (Note 2d)	7,646	-	-	7,646	-
	-	-	-	-	-
Sub total (Gross income for AR)	124,665	3,916	-	128,581	132,158
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	124,665	3,916	-	128,581	132,158
A3 Payments					
Salaries and related exp. (Note 3a)	79,231	0	-	79,231	75,203
Church giving (Note 3b)	9,380	1,440	-	10,820	12,296
Church life (Note 3c)	9,849	228	-	10,077	23,086
Building & utilities (Note 3d)	25,864	-	-	25,864	35,122
Other payments (Note 3e)	60	-	-	60	60
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	124,383	1,668	-	126,051	145,768
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	124,383	1,668	-	126,051	145,768
Net of receipts/(payments)	282	2,248	-	2,530	(13,610)
A5 Transfers between funds	1,860	(1,860)	-	-	-
A6 Cash funds last year end	29,391	4,225	-	33,616	47,226
Cash funds this year end	31,533	4,614	-	36,146	33,616

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	NatWest Bank current account	11,985	4,614	-
	Petty cash	33		-
	BU Deposit Account	16,832		-
	CAF Bank	2,684	0	-
	Total cash funds	31,533	4,614	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Old church building (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in old & new church buildings (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
	New church building (Notes 4 & 5)	General	-	-
			-	-

Categories	Details	Fund to which	Amount due	When due
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
N.E. Ware	NINA WARE	28/3/21
A.P. Cluley	A. P. CLULEY	28/3/21

NOTES

1. Basis of accounts: These accounts have been prepared on a 'receipts and payments' basis and in accord with Charities Commission guidance.

2. Analysis of receipts	Unrestricted funds <i>to the nearest £</i>	Restricted funds <i>to the nearest £</i>	Endowment funds <i>to the nearest £</i>	Total funds <i>to the nearest £</i>	Last year <i>to the nearest £</i>
a. Voluntary Income					
Church collections/Online donations	29965	10		29975	32643
Regular church giving	54470			54470	48421
Gift aid	26465			26465	23594
BMS birthday scheme		820		820	1015
Special Collections & Gift Day		3086		3086	7574
Other voluntary receipts	-	-		-	686
	<u>110900</u>	<u>3916</u>		<u>114817</u>	<u>113933</u>
b. Receipts for church activities					
Special events	250			250	4804
Pebbles	213			213	884
Kids' Church	175			175	150
Messy Church	38			38	150
Tribe	90			90	531
	<u>765</u>	<u>-</u>		<u>765</u>	<u>6519</u>
c. Investment income					
BU Corporation Deposit A/c	55			55	142
	<u>55</u>	<u>-</u>		<u>55</u>	<u>142</u>
d. Other receipts					
Utility rebates	1869			1869	-
HMRC Job Retention Scheme	5777			5777	-
	<u>7,646</u>	<u>-</u>	<u>-</u>	<u>7646</u>	<u>-</u>

3. Analysis of payments	<i>Unrestricted funds to the nearest £</i>	<i>Restricted funds to the nearest £</i>	<i>Endowment funds to the nearest £</i>	<i>Total funds to the nearest £</i>	<i>Last year to the nearest £</i>
a. Salaries and related expenses					
Salaries	68548			68548	63455
Expenses	138			138	155
Employers National Insurance	1404			1404	1628
Employers Pension	9142			9142	9966
	<u>79231</u>	<u>-</u>		<u>79231</u>	<u>75203</u>
b. Church giving					
BMS birthday scheme		1015		1015	952
BU Home Mission	3750			3750	3750
BMS World Mission	2750			2750	2750
Christians together in Emsworth	380			380	380
Open Doors	1000			1000	1000
MAF UK	1000			1000	1000
Other Giving	500	425		925	2464
	<u>9380</u>	<u>1440</u>		<u>10820</u>	<u>12296</u>
c. Church life					
Training & discipleship	512			512	944
Pastoral & fellowship fund (Acts 6)	130			130	164
Evangelism initiatives	350			350	1897
Flowers	-			-	296
Refreshments	471			471	1119
Speakers fees	-			-	140
Sound & music	1945			1945	1806
Special events	120	228		348	3971
Children's & youth work					
- Pebbles	28			28	279
- Kids Church & creche	170			170	249
- Messy Church	218			218	655
- Tribe	486			486	2310
- Youth Group Misc Expenditure	275			275	359
Office & computer expenses	5145			5145	8898
	<u>9849</u>	<u>228</u>		<u>10077</u>	<u>23086</u>
d. Building & utilities					
Council tax	2163			2163	2083
Water rates	1152			1152	1051
Electricity & gas	7222			7222	7588
Insurances	4625			4625	4551
Repairs & maintenance	9349			9349	17861
Telephone	1352			1352	1989
	<u>25864</u>	<u>-</u>		<u>25864</u>	<u>35122</u>
e. Other payments					
Bank Charges	60			60	60
	<u>60</u>	<u>-</u>		<u>60</u>	<u>60</u>

4. The 'new' and 'old' church buildings are located at North Street, Emsworth PO10 7BY. The old church building is now known as Brook Hall.

5. The church is the beneficial owner of these assets (subject to the relevant trusts), the legal title of which is held by the church's custodian trustee (the Baptist Union Corporation Ltd). The net book value of £1,782,716 is as shown in the financial statements of Emsworth Baptist Church Trust for the year ended 31 December 2020.

6. The manse is located at 104 Brook Gardens, Emsworth PO10 7LL.

EMSWORTH BAPTIST CHURCH

Financial Review and Financial Statements

Year Ended 31st December, 2020

Introduction

This year has been a year like no other. Due to the covid pandemic, activities were extremely restricted or non-existent, services were held online and on digital platforms, and finance was a concern, shared by many churches within the Baptist Union. However, as the accounts will show, Emsworth Baptist Church survived reasonably well. Again as mentioned last year, Brook Hall remains a concern in terms of structural stability, and has ceased to be used for lettings. A committee is seeking a way forward for the future.

Receipts

General (Unrestricted fund) - Receipts in the general fund totalled £124,665, a figure only marginally down on last year. This figure includes a figure of £5,298 received from lettings from the two buildings, before restrictions made it unviable. Church collections and giving amounted to nearly £84,500, a small increase over last year.

We claimed £26,465 from HMRC for gift aid, which also helped boost the finances. This area is now well controlled, and kept up to date.

Restricted funds - Receipts totalled £3,916, with £820 being donated for the BMS birthday scheme, and £2,785 being towards the assistant pastor's salary.

Payments

General (Unrestricted fund) - Payments made from the general unrestricted fund totalled £124,383 a reduction from last year of around £20,000. The reasons for this have been highlighted earlier, with a hugely decreased activity schedule due to the Covid pandemic.

A brief commentary on the expenditure by major category is given below.

Salaries and related expenditure

This year's figure is slightly up on last years, due to a small cost of living increase. The figure shown includes the senior pastor, Caretaker and Cleaners wages as usual. We have also taken on a trainee assistant pastor.

Utilities

The unavoidable costs of gas and electricity remain high, but new suppliers have been negotiated in 2021, so this should show some benefits. Gas is no longer being supplied to Brook Hall due to safety concerns mentioned in the introduction.

Building Maintenance

Maintenance costs have been lower, due to work no longer being done on Brook Hall, and activities in the main church being much reduced.

Church Life

This area shows the main effect of the pandemic, inasmuch as there was a £13,000 drop in expenditure from last year, due to the impossibility of running special events, outreach and Youth/Children's groups. Office and computer expenses were also reduced as a consequence.

Restricted funds – Payments of restricted funds totalled £1,668. The main item was £1,015, which was sent to the BMS Birthday scheme for last year.

Surplus/Deficit

General (Unrestricted fund) - An increase has been recorded on unrestricted funds for the year of £282. In addition, a transfer of £1,860 from restricted to unrestricted funds has resulted in a balance of £31,533 being carried forward as at 31st December.

Restricted funds – An increase of £2,248 has been recorded on restricted funds and taking into account the previously mentioned £1,860 transfer to general funds, has resulted in a balance of £4,614 on these funds.

Financial Statements

Detailed movements of funds for the year are given in the attached financial statements. The report of the Independent Examiner is also attached.

Assets

The valuation of the total assets held is £1,782,716. (See note 5). Brook Hall, the original church, has an uncertain future due to serious building stability issues. The future of this building/area is yet to be decided and is in the early planning stages.

Reserves Policy

As always, the Church needs to have sufficient reserves to accommodate any fluctuations in the month to month income and expenditure which invariably happens.

Reserves of £30,000 should, under normal circumstances, be held during the current financial year, and a similar proportion of the overall budget in future years. The policy, including the level of reserves to be maintained should be reviewed annually, in time to be included in the Annual report. This year was, as previously mentioned, unprecedented in many ways, and hopefully is not typical of the future.

Outlook

An ongoing challenge in the financial side of the Church as we hopefully start a partial return to normal, is how to predict the future for the end of 2021. This is more difficult than usual due to many unknown factors. However, use of the premises by the NHS for the vaccination roll out which has now commenced will certainly provide a little more financial stability, and with controlled spending we hope to maintain the reserves. However, we know that some big, probably costly, decisions are ahead for the Brook Hall area.

Nina Ware

Treasurer - Emsworth Baptist Church



Section A

Independent Examiner's Report

Report to the trustees/ members of

EMSWORTH BAPTIST CHURCH

On accounts for the year ended

31st DECEMBER, 2020

Charity no (if any)

1134670

Set out on pages

1-7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st DECEMBER, 2020

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

1. 4. 2021

Name:

JOHN PUSEY ACG

Relevant professional qualification(s) or body (if any):

THE CHARTERED GOVERNANCE INSTITUTE

Address:

115 WOODLANDS AVENUE
EMSWORTH
HAMPSHIRE PO10 7RD

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

1-1		Set out on pages
1134710	Charity no (if any)	On accounts for the year ended
31 DECEMBER, 2020		Report to the trustees
		members of
		Responsibilities and
		basis of report
		Independent
		examiner's statement
		Signed:
		Name:
		Relevant professional
		qualification(s) or body
		(if any):
		Address: