



Charity Name	No (if any)
Emsworth Baptist Church	1134670

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01 January 2020		31 December 2020

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))

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

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

	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	-	-
			-	-
			-	-
			-	-
			-	-

	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. Clulley	A. P. CLULLEY	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	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	68548			68548	63455
Expenses	138			138	155
Employers National Insurance	1404			1404	1628
Employers Pension	9142			9142	9966
	<u>79231</u>	<u>-</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>-</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>-</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>-</u>	<u>25864</u>	<u>35122</u>
e. Other payments					
Bank Charges	60			60	60
	<u>60</u>	<u>-</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



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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

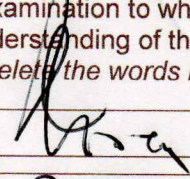
I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- 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:



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.

On accounts for the year ended 31 December, 2020		Set out on pages 1-2
Charity no. 1134710	Report to the trustees members of	
I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December, 2020.		
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 have completed my examination. I confirm that no material matters have come to my attention (other than those stated below) in connection with the examination which gives me cause to believe that in any material respect:		
• the accounts do not accord with the accounting records • accounting records were not kept in accordance with section 130 of the Act or		
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:	Name:	
Date: 1.4.2021	Relevant professional qualification(s) or body (if any):	
Address:		
112 Woodlands Avenue Finsbury Park London N3 2JD		