



Charity Name	No (if any)
Emsworth Baptist Church	1134670

CC16a

Receipts and payments accounts

For the period from	Period start date	To	Period end date
	01 January 2021		31 December 2021

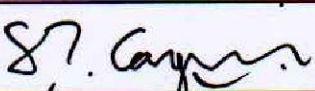
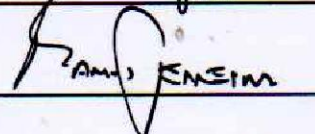
Section A Receipts and payments

	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
B2 Other monetary assets	Details	Unrestricted to nearest £	Restricted to nearest £	Endowment to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	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	-	-
		-	-	
		-	-	
		-	-	
		-	-	
B5 Liabilities	Details	Fund to which	Amount due	When due
			-	
			-	
			-	
			-	

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	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	29,626			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
	<u>92,742</u>	<u>14,082</u>	<u>-</u>	<u>106,825</u>	<u>114,817</u>
b. Receipts for church activities					
Special events	-			-	250
Pebbles	-			-	213
Kids' Church	36			36	175
Messy Church	-			-	38
Tribe	-			-	90
	<u>36</u>	<u>-</u>	<u>-</u>	<u>36</u>	<u>765</u>
c. Investment income					
BU Corporation Deposit A/c	34			34	55
	<u>34</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>55</u>
d. Other receipts					
Utility rebates	-			-	1,869
HMRC Job Retention Scheme	4,286			4,286	5,777
	<u>4,286</u>	<u>-</u>	<u>-</u>	<u>4,286</u>	<u>7,646</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	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



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

Charity Name
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:



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>1-7</p>		<p>Get out on pages</p>
<p>On accounts for the year ended</p>	<p>31st December, 2021</p>	<p>Report to the trustees/ members of</p>
<p>Charity no (if any)</p>	<p>1134670</p>	<p>EWISWORTH BAPTIST CHURCH</p>
<p>Independent examiner's statement</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 proper understanding of the accounts to be reached.</p> <p>Please delete the words in the brackets if they do not apply.</p>		
<p>Address:</p>	<p>113 Woodlands Avenue Faversham Kent</p>	
<p>Relevant professional qualification(s) or body (if any):</p>	<p>THE CHARTERED ACCOUNTANTS</p>	
<p>Name:</p>	<p>John Incey ACA</p>	
<p>Signed:</p>	<p>[Signature]</p>	
<p>Date:</p>	<p>13.4.2022</p>	