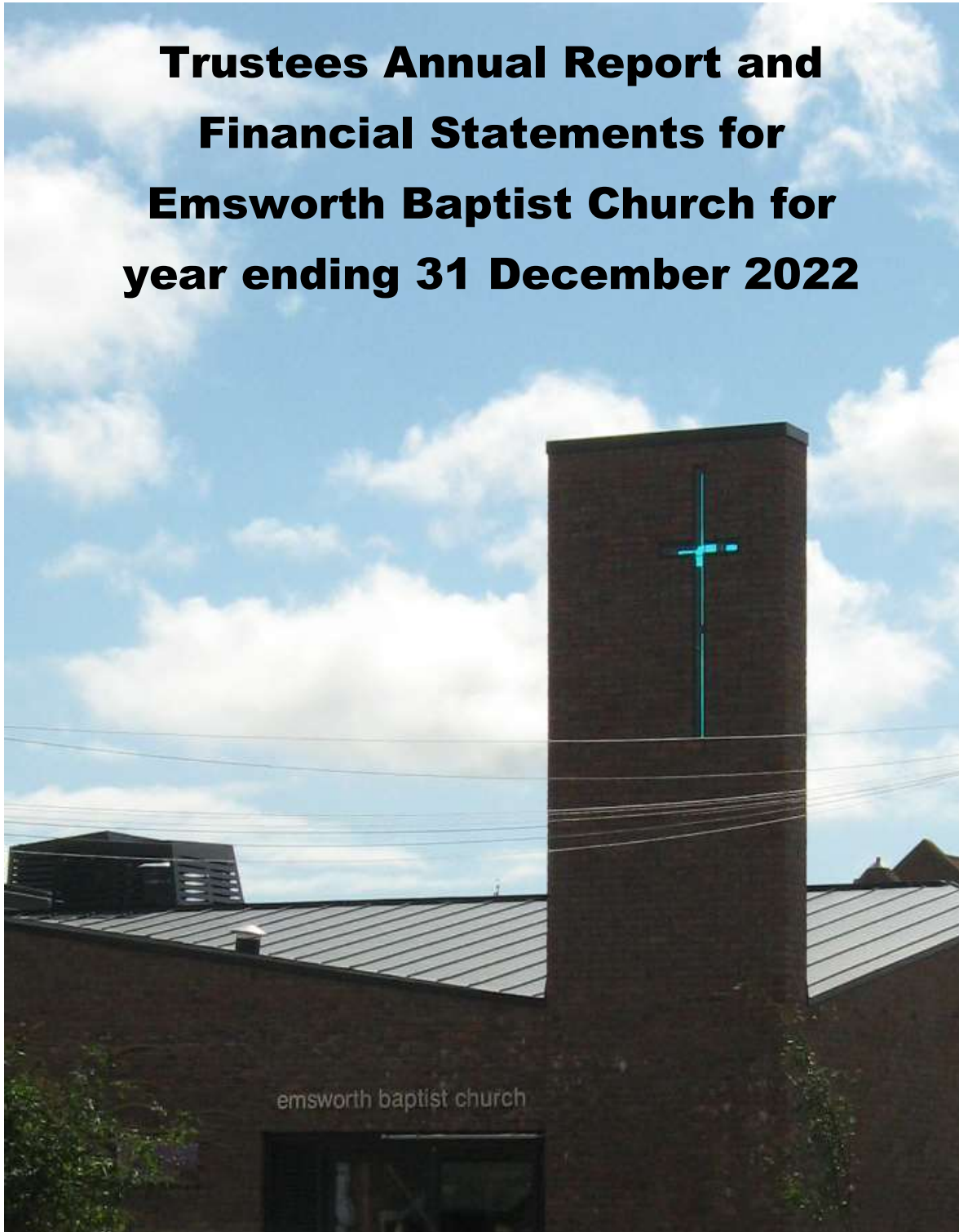




**Trustees Annual Report and
Financial Statements for
Emsworth Baptist Church for
year ending 31 December 2022**



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
Receipts and payments accounts		
For the period from	Period start date 01 January 2022	To Period end date 31 December 2022

CC16a

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

	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	Church building (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in church building (Note 4)	General	-	-
	Manse (Note 6)	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

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 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. 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.



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 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:

Date:

22. 3. 2023

Name:

JOHN PUSEY ACF.

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/carers 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.