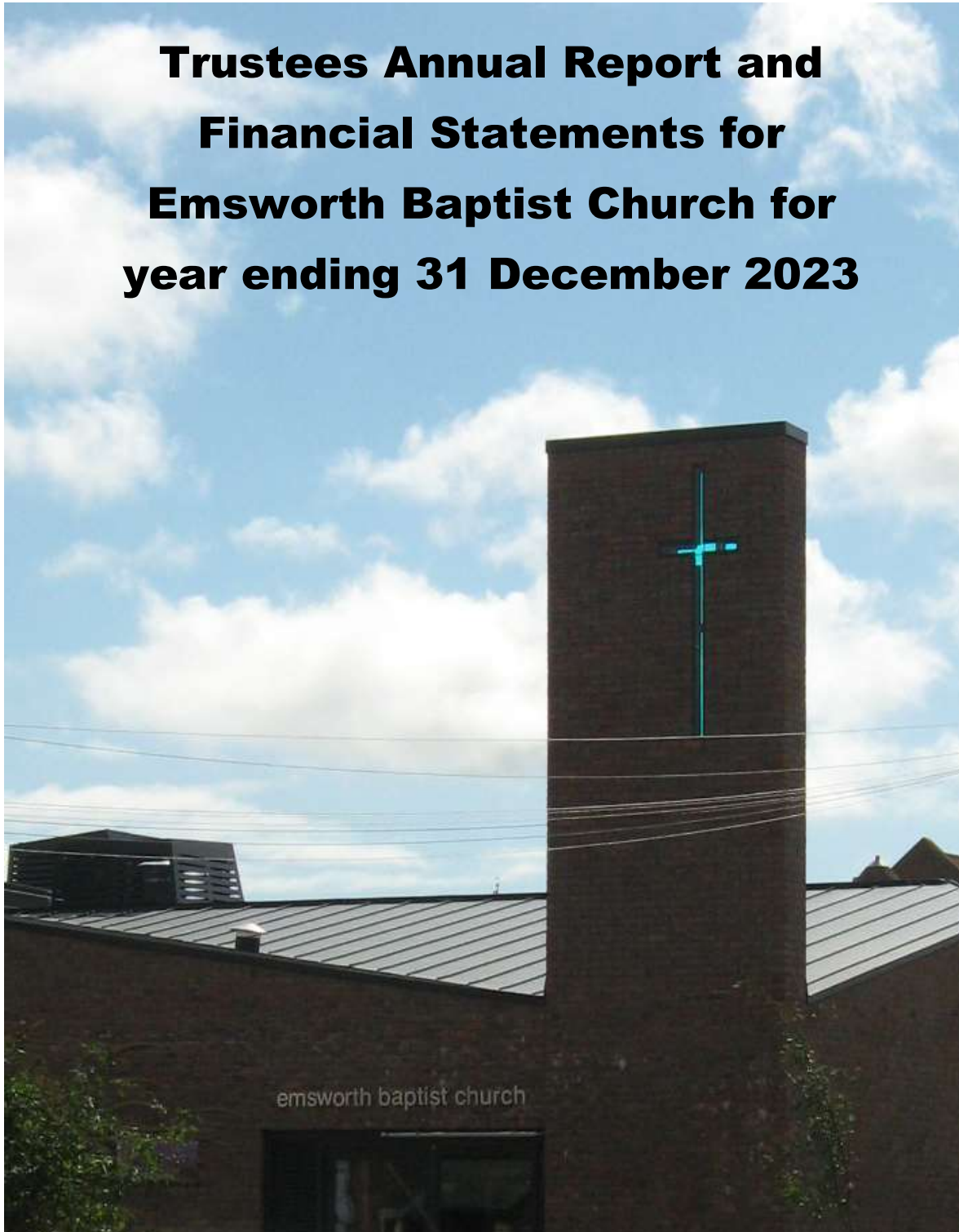




**Trustees Annual Report and  
Financial Statements for  
Emsworth Baptist Church for  
year ending 31 December 2023**



<b>Charity name</b>	Emsworth Baptist Church
<b>Registered Charity Number</b>	1134670
<b>Church address</b>	North Street Emsworth Hampshire PO10 7BY
<b>Trustees</b>	Joel Ferreira Matt Ferreira Paul Cluley Becky Collison Tim Holmes Gary Hartnell Mary Starnes Andrew Woodley Simon Cargill Alison Tier
<b>Custodian Trustee</b>	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 2023, 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 continued to expand our activities following the Covid shutdown.

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 or unwilling to attend the actual services in our building.

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.

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. Also, the men organised a session open to all, looking at living out faith in a secular setting, which proved to be very helpful to the many who attended it.

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 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 31<sup>st</sup> 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 31<sup>st</sup> 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	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 2023		31 December 2023

### 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 £
<b>A1 Receipts</b>					
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
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>146,789</b>	<b>26,489</b>	<b>-</b>	<b>173,279</b>	<b>177,603</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>146,789</b>	<b>26,489</b>	<b>-</b>	<b>173,279</b>	<b>177,603</b>
<b>A3 Payments</b>					
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
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>160,288</b>	<b>15,915</b>	<b>-</b>	<b>176,203</b>	<b>166,821</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>160,288</b>	<b>15,915</b>	<b>-</b>	<b>176,203</b>	<b>166,821</b>
<b>Net of receipts/(payments)</b>	<b>(13,499)</b>	<b>10,575</b>	<b>-</b>	<b>(2,924)</b>	<b>10,782</b>
<b>A5 Transfers between funds</b>	<b>6,340</b>	<b>(6,340)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>54,173</b>	<b>4,568</b>	<b>-</b>	<b>58,741</b>	<b>47,958</b>
<b>Cash funds this year end</b>	<b>47,015</b>	<b>8,802</b>	<b>-</b>	<b>55,817</b>	<b>58,741</b>

## 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	-
	<b>Total cash funds</b>	<b>47,015</b>	<b>8,802</b>	<b>-</b>
	(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 buildings (Notes 4 & 5)	General	-	-
	Fixtures, furniture & equipment in church buildings (Note 4)	General	-	-
	Manse (Note 6)	General	-	-
	Second Manse (Note 7)	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.

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

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



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

31<sup>st</sup> 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:

Date:

1<sup>st</sup> 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 disclosure box contains faint, illegible text from the reverse side of the page, which is crossed out with a large diagonal line.]*