

REGISTERED CHARITY NUMBER: 1134872

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Catshill Baptist Church

Attwoods
Chartered Certified Accountants
182 Worcester Road
Bromsgrove
Worcestershire
B61 7AZ

Catshill Baptist Church

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for the Year Ended 31 December 2024

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Catshill Baptist Church
Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

ACHIEVEMENTS AND PERFORMANCE

Internal and external factors

During 2024 the church ran all of its activities for the use of the building which has included an additional letting opportunity for a local dance group, Music group, Motor Cycle group, Mini First Aid group and additional ad hoc hire as requested. We are still aware of the increased social and economic impact which has continued throughout the year, the food bank remains a Major element of the church's service to the community. The church is aware of the need to support people in the community who were isolated or lonely. The church Renew and Wellbeing Café has become a very useful drop-in session for people in the community to re-engage socially with others reducing loneliness. As the church outreach activities had increased an additional minister was appointed to over see these activities, initially undertaking the over sight on a three-year contract along with other pastoral responsibilities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted 24 June 2009, as amended on 18 July 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1134872

Principal address

Milton Road
Catshill
Bromsgrove
Worcestershire
B61 0NA

Trustees

S Gudger
J Markie
M Timmins (resigned 31.1.24)
A Treweeks
J Marshall
M Farrand
K Fountain (resigned 11.7.24)
D Scholes (resigned 16.1.24)
L Shirley (appointed 26.2.25)
P Lewis (appointed 1.9.24)

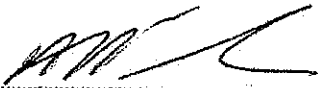
Independent Examiner

Attwoods
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182 Worcester Road
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Worcestershire
B61 7AZ

Catshill Baptist Church

Report of the trustees for the Year Ended 31 December 2024

Approved by order of the board of trustees on 6th Oct 2025.. and signed on its behalf by:


.....
A Treweeks - Trustee

**Independent Examiner's Report to the Trustees of
Catshill Baptist Church**

Independent examiner's report to the trustees of Catshill Baptist Church

I report to the charity trustees on my examination of the accounts of Catshill Baptist Church (the Trust) for the year ended 31 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').

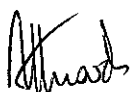
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Attwoods
Chartered Certified Accountants
182 Worcester Road
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Worcestershire
B61 7AZ

Date: 13/10/2025

Catshill Baptist Church

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		153,622	22,169	175,791	119,757
Charitable activities					
Church activities					
		796	-	796	607
Other grants and donations		-	-	-	206
Home Essentials		-	15,250	15,250	26,499
Other trading activities	2	608	-	608	682
Investment income	3	2,674	-	2,674	1,919
Total		157,700	37,419	195,119	149,670
EXPENDITURE ON					
Charitable activities					
Church activities					
		93,622	-	93,622	99,243
Foodbank expenditure		400	15,817	16,217	22,496
Donations to Home Mission		3,000	-	3,000	5,570
Donations to BMS World Mission		3,500	-	3,500	4,360
Donations to Hope Home		1,200	-	1,200	1,200
Other grants and donations		2,763	-	2,763	5,590
Building maintenance					
		3,857	-	3,857	29,525
Home Essentials		-	13,613	13,613	28,986
Total		108,342	29,430	137,772	196,970
NET INCOME/(EXPENDITURE)		49,358	7,989	57,347	(47,300)
RECONCILIATION OF FUNDS					
Total funds brought forward		754,991	19,650	774,641	821,940
TOTAL FUNDS CARRIED FORWARD		804,349	27,639	831,988	774,640


The notes form part of these financial statements

Catshill Baptist Church

Balance Sheet
31 December 2024

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	6	679,280	-	679,280	678,912
CURRENT ASSETS					
Debtors	7	8,922	-	8,922	5,023
Cash at bank		118,043	27,639	145,682	99,555
		<u>126,965</u>	<u>27,639</u>	<u>154,604</u>	<u>104,578</u>
CREDITORS					
Amounts falling due within one year	8	(1,896)	-	(1,896)	(8,849)
NET CURRENT ASSETS		<u>125,069</u>	<u>27,639</u>	<u>152,708</u>	<u>95,729</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>804,349</u>	<u>27,639</u>	<u>831,988</u>	<u>774,641</u>
NET ASSETS		<u>804,349</u>	<u>27,639</u>	<u>831,988</u>	<u>774,641</u>
FUNDS	9				
Unrestricted funds				804,349	754,991
Restricted funds				<u>27,639</u>	<u>19,650</u>
TOTAL FUNDS				<u>831,988</u>	<u>774,641</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


J Marshall - Trustee

The notes form part of these financial statements

Catshill Baptist Church

Notes to the Financial Statements **for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is not provided on assets.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease. _____

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme and also a defined benefit scheme, as referred to in Note 11. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Catshill Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Room hire	608	682
	<u>608</u>	<u>682</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	436	343
HEBA interest	2,238	1,576
	<u>2,674</u>	<u>1,919</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.24	31.12.23
	£	£
Trustees' salaries	46,925	48,600
Trustees' pensions paid	5,562	3,953
	<u>52,487</u>	<u>52,553</u>

The minister and assistant minister act as some of the church's trustees in accordance with the Constitution. During the year a church member who was employed by the church in an administrative role was elected onto the Leadership Team and therefore became a trustee. The amounts above represent remuneration received in respect of their services as ministers and his employment as administrator. No trustees are remunerated for their services as trustees.

Trustees' expenses

	31.12.24	31.12.23
	£	£
Trustees' expenses	300	1,576
	<u>300</u>	<u>1,576</u>

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	110,187	9,570	119,757
Charitable activities			
Church activities			
	607	-	607
Other grants and donations	206	-	206
Home Essentials	-	26,499	26,499
Other trading activities	682	-	682
Investment income	1,919	-	1,919
	<u>113,601</u>	<u>36,069</u>	<u>149,670</u>
Total	113,601	36,069	149,670

Catshill Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
EXPENDITURE ON			
Charitable activities			
Church activities			
	99,243	-	99,243
Foodbank expenditure	-	22,496	22,496
Donations to Home Mission	5,570	-	5,570
Donations to BMS World Mission	4,360	-	4,360
Donations to Hope Home	1,200	-	1,200
Other grants and donations	5,590	-	5,590
Building maintenance			
	29,525	-	29,525
Home Essentials	-	28,986	28,986
Total	<u>145,488</u>	<u>51,482</u>	<u>196,970</u>
NET INCOME/(EXPENDITURE)	(31,887)	(15,413)	(47,300)
RECONCILIATION OF FUNDS			
Total funds brought forward	786,877	35,063	821,940
TOTAL FUNDS CARRIED FORWARD	<u><u>754,990</u></u>	<u><u>19,650</u></u>	<u><u>774,640</u></u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
COST			
At 1 January 2024	678,912	-	678,912
Additions	-	549	549
At 31 December 2024	<u>678,912</u>	<u>549</u>	<u>679,461</u>
DEPRECIATION			
Charge for year	-	181	181
NET BOOK VALUE			
At 31 December 2024	<u><u>678,912</u></u>	<u><u>368</u></u>	<u><u>679,280</u></u>
At 31 December 2023	<u><u>678,912</u></u>	<u><u>-</u></u>	<u><u>678,912</u></u>

Catshill Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. TANGIBLE FIXED ASSETS - continued

Freehold Property represents the church premises and manse, of which the church is the beneficial owner (subject to the relevant trusts), the legal title to which is held by the church's custodian trustee the Heart of England Baptist Association (Charity No. 1080529).

Additions to freehold property during 2017 and 2018 totalling £443,913 represent the building cost of a new church hall.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Gift Aid	8,922	5,023
	<u>8,922</u>	<u>5,023</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	601	1,241
Taxation and social security	1,295	828
Other creditors	-	6,780
	<u>1,896</u>	<u>8,849</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	At
	£	in funds	31.12.24
		£	£
Unrestricted funds			
General fund	754,991	49,358	804,349
Restricted funds			
General restricted	19,650	7,989	27,639
TOTAL FUNDS	<u>774,641</u>	<u>57,347</u>	<u>831,988</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	157,700	(108,342)	49,358
Restricted funds			
General restricted	37,419	(29,430)	7,989
TOTAL FUNDS	<u>195,119</u>	<u>(137,772)</u>	<u>57,347</u>

Catshill Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	786,877	(31,887)	754,990
Restricted funds			
General restricted	35,063	(15,413)	19,650
TOTAL FUNDS	<u>821,940</u>	<u>(47,300)</u>	<u>774,640</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	113,601	(145,488)	(31,887)
Restricted funds			
General restricted	36,069	(51,482)	(15,413)
TOTAL FUNDS	<u>149,670</u>	<u>(196,970)</u>	<u>(47,300)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	786,877	17,471	804,348
Restricted funds			
General restricted	35,063	(7,424)	27,639
TOTAL FUNDS	<u>821,940</u>	<u>10,047</u>	<u>831,987</u>

Catshill Baptist Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	271,301	(253,830)	17,471
Restricted funds			
General restricted	73,488	(80,912)	(7,424)
TOTAL FUNDS	<u>344,789</u>	<u>(334,742)</u>	<u>10,047</u>

10. RELATED PARTY DISCLOSURES

There are no related party transactions during the year other than those detailed in note 4.

Catshill Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	140,643	91,926
Gift aid	12,982	18,262
Foodbank gifts	22,166	9,569
	<hr/> 175,791	<hr/> 119,757
Other trading activities		
Room hire	608	682
Investment income		
Deposit account interest	436	343
HEBA interest	2,238	1,576
	<hr/> 2,674	<hr/> 1,919
Charitable activities		
Grants	15,250	26,705
Saturday coffee morning	511	326
Misc income	285	281
	<hr/> 16,046	<hr/> 27,312
Total incoming resources	<hr/> 195,119	<hr/> 149,670
EXPENDITURE		
Charitable activities		
Trustees' salaries	46,925	48,600
Trustees' pensions paid	5,562	3,953
Trustees' expenses	300	1,576
Baptist Union pension deficit	10	12
Rates and water	8,978	4,006
Insurance	3,218	3,328
Light and heat	7,102	16,496
Telephone	431	249
Stationery	1,030	1,608
Sundries	12,258	9,623
Course and membership fees	2,450	3,164
Youth activities	547	836
Church events	806	855
Food Bank costs	16,362	22,496
Carried forward	105,979	116,802

This page does not form part of the statutory financial statements

Catshill Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	105,979	116,802
Preaching and visiting speaker	1,500	470
Property maintenance	3,857	29,525
Professional fees	570	540
Equipment costs	1,579	2,532
Home essentials costs	13,068	28,986
Grants and donations	11,038	18,115
	<u>137,591</u>	<u>196,970</u>
Support costs		
Management		
Computer equipment	181	-
	<u>137,772</u>	<u>196,970</u>
Total resources expended		
	<u>137,772</u>	<u>196,970</u>
Net income/(expenditure)	<u>57,347</u>	<u>(47,300)</u>

This page does not form part of the statutory financial statements