

## **Tilehouse Street Baptist Church Annual Report 2023**

Charity Registration Number 1135132

The charity is governed by an Approved Governing Document which states that the Church engages in a range of activities for the purpose of 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 / or other parts of the world.

### Trustees (Deacons)

Rev. Jane Robson (Minister)

Mrs Joyce Bleasby

Mr Paul Chamberlain (Designated Person for Safeguarding)

Mrs Margaret Granger (Safeguarding Trustee)

Mrs Sheila Hallas (Secretary)

Mr John Maguire

Miss Anne Moody

Rev. Ian Stears Handscomb

Mr Martin Stears Handscomb (Treasurer)

### Motto Text Isaiah 30 verse 21

And when you turn to the right or when you turn to the left, your ears shall hear a word behind you, saying, 'This is the way, walk in it'.

### Aims

The Church's primary aim is to worship God, make known his love, share the good news of the gospel and to care for all people, locally and globally regardless of ethnicity, gender or religious beliefs.

### Governance

The diaconate has met regularly to prayerfully consider both practical and spiritual matters relating to church life. In addition to the monthly meetings, on a beautiful spring day in March, the deacons gathered in the lovely surroundings of Barton – le- Clay to consider the future for THS and other matters. The morning was graciously and skilfully facilitated by Mary Moody, one of the Regional Ministers.

From September, the church meetings, to which all regular members of the congregation, as well as those whose names appear on the church roll, are invited were reduced to bi-monthly. During the winter months they were held after the Sunday morning service and in the summer months they will revert to Thursday evenings. This change was instituted for a trial period of a year and will be reviewed in July 2024.

The Baptist Union of Great Britain has undertaken a consultation process across all the member churches. In brief, Baptist ministers who enter a same-sex marriage would lose his or her accreditation. The churches were asked to consider whether this regulation should be removed and same sex marriages be permitted. Much time was spent at both deacons and church meetings discussing this sensitive issue. The majority, but by no means all, felt that the regulation should be changed to allow ministers to marry a partner of the same sex. This was communicated to the Baptist Union.

### Safeguarding

The Baptist Union has updated its policies and procedures. The safeguarding team is in the process of amending the church's policies and procedures to be in line with these. The team has also ensured that all necessary Disclosure and Barring Service checks have been done and that volunteers have undertaken the correct training.

### Membership

There were 49 persons named on the Tilehouse Street roll in January. Sadly, a much loved married couple who had been members since 1967 died within seven weeks of each other in the late summer. Another lady who will be fondly remembered for her wonderful character passed away in October. Our daughter church in Stondon has a membership of eight so there was a total membership of 54 at the end of the year.

### Worship

Rev. Jane has led our worship on Sunday mornings. Themes for the sermons have included the Minor Prophets and John's Letters. In October, she introduced the congregation to the Lectio Divina – a different way of studying the Bible for many but well received. Naturally, the Christian festivals were also celebrated and during Advent and Christmas we looked at the roles of angels in the nativity story.

Communion is a central part of our worship and the service on the first Sunday of every month includes the sharing of bread and wine. At 4.30pm on the third Sunday, we again share in Communion. This is a quiet, reflective service with a small congregation but a treasured time of worship.

When Jane has been absent, the church has been ably served by a number of visiting preachers. It was a particular joy to have the Rev. Geoff Colmer, former B.U. President and Regional Minister, preach at the Church Anniversary in March.

For a while practical problems hindered the monthly services at Foxholes Care Home but with a change of day from Tuesdays to Wednesdays they are running regularly and are appreciated by the residents and the faithful friends from Tilehouse Street who go to help.

### Prayer Meetings

Both the monthly Saturday morning meeting in the church and the weekly Wednesday evening one held via Zoom have continued. On Wednesdays, a book of Daily Celtic Prayer is used to help lead folk into a calm frame of mind at the end of the day.

### Bible Study

Two groups have met throughout the year, one in a home and the other on the church premises. Although small in number both have loyal and regular attendees.

### Open Church

Open Church has flourished this year. The decision was taken to offer the church as a 'Warm Space' on Thursday mornings during the winter months and a small number of people attended regularly. More members of the fellowship began to come most weeks and it was good to welcome occasional visitors who either go to other churches or none.

### Pastoral Care

Rev. Jane, Val the pastoral care co-ordinator and others have demonstrated their faith in many practical ways, offering spiritual comfort and practical assistance to those in need.

### Outlook Magazine

In-house production of the church's bi-monthly magazine has continued thanks to the hard work of Anne Moody and others. This small, but informative, publication is valued by the fellowship and many around the world either as a hard copy or online.

### Use of the Buildings

Janet Ireson, the Church Administrator, has worked tirelessly arranging the letting of the premises which continue to be used almost to their full capacity. Some tenants such as Scouts, Pre-school and Nursery and The Hitchin School of Dance have met there for many years. Others are newer arrivals.

The Redeemed Christian Church of God and The Church of God of Prophecy meet for worship in the Memorial Hall on Sunday mornings. The Father's House gather in the sanctuary on Sunday afternoons.

Several events have been held to raise funds for various good causes. The Rock Choir Concert and the Canada Evening were particularly memorable.

Three fairs have been held, in springtime, harvest and Advent. These have proved to be popular opportunities to share refreshments with friends, enjoy music and inspect the various stalls.

Although it wasn't a fund raising event, in May, we shared in the national celebrations of the King's coronation with a Big Lunch.

#### Building Maintenance

The brick wall on the eastern boundary has been rebuilt. Investigations into the cause of a damp area on the north eastern corner of the Church have commenced and are ongoing.

An electrical survey has been conducted and the necessary remedial work done.

Security at the manse has been improved by replacing the front door and the side gate.

We thank God for his provision and trust him for his continuing guidance as we step into our 356<sup>th</sup> year of worship and witness at Tilehouse Street.

Sheila Hallas  
February 2024

#### Minister's Reflection

Without doubt, the text for the year has been very timely. Few would disagree that we are in sight of a significant turning point in the life of the church. And it is my belief that over the past two years we have already been turning both 'right' and 'left' but that we have not yet heard that word behind us, saying, 'This is the way, walk in it.' But that has not meant that we have lost hope or given up. The annual accounts show that despite all the challenges of maintaining our premises and sustaining paid ministry we are still able financially to carry out our aim. The annual report also shows that the smaller and ageing fellowship continues to resource gatherings for both worship and outreach.

And so we will continue to turn 'right' and 'left' and listen for the word of God as we move on into 2024. We will continue to listen for God's voice. We will continue to listen for the voice that says, 'This is the way, walk in it.' And I am confident not only that those words will be heard in God's good time but at that time we will then have all that we need to respond in obedience. Thanks be to God.

# **Tilehouse Street Baptist Church**

Registered Charity no. 1135132

Income and Expenditure Account  
for the year

1st January to 31st December 2023

# Tilehouse Street Baptist Church

## Trustees

Rev J Robson	Minister
Mrs S Hallas	Secretary
Mr M Stears-Handscomb	Treasurer
Mrs M Granger	Deacon
Mrs J Bleasby	Deacon
Rev I Stears-Handscomb	Deacon
Mr J Maguire	Deacon
Mr P Chamberlain	Deacon
Mrs A Moody	Deacon

## Address

Tilehouse Street Baptist Church  
Upper Tilehouse Street  
Hitchin, Herts  
SG5 2EE

## Property Trustees

Baptist Union Corporation Limited  
Baptist House  
129 Broadway  
Didcot  
Oxfordshire OX11 8RT

## Main Bankers

CAF Bank Ltd  
PO Box 289  
West Malling, Kent  
ME19 4TA

Baptist Union Corporation Limited  
Baptist House  
129 Broadway  
Didcot  
Oxfordshire OX11 8RT

Santander Uk Plc  
2 Triton Square  
Regents Place  
London NW1 3AN

# Tilehouse Street Baptist Church

## Statement of Financial Activities for the year ending 31st December 2023

	2023	2022
	Unrestricted Funds	Unrestricted Funds
INCOME	£	£
Voluntary income	78,968.56	89,148.19
Fundraising activities	-	-
Interest	4,624.85	2,152.97
Charitable activities	36,581.32	30,681.51
Total Receipts	<u>120,174.73</u>	<u>121,982.67</u>
EXPENDITURE		
Charitable expenses	17,281.82	14,625.95
Governance costs	87,990.98	89,859.73
Total Payments	<u>105,272.80</u>	<u>104,485.68</u>
Deficit/Surplus of income over expenditure	<u>14,901.93</u>	<u>17,496.99</u>
Total funds brought forward	195,470.17	177,973.18
Total funds carried forward	<u>210,372.10</u>	<u>195,470.17</u>

# Tilehouse Street Baptist Church

FUND ACTIVITIES for year ending 31st December 2023

<b>GENERAL FUND</b>		2023	2022
Income		£	£
Offerings		40,640.80	38,931.10
Donations and fees		2,807.50	14,847.40
Parking Income		370.00	-
Gift Aid - Income tax recovered		11,438.07	12,085.67
Lettings		34,247.95	28,879.51
Outlook contributions		165.00	55.00
Photocopying		14.15	-
Interest received		889.55	378.73
		<u>90,573.02</u>	<u>95,177.41</u>
Expenditure			
Ministerial (including stipend, expenses pension & pulpit supply)		34,818.18	31,336.27
BU pension deficit payment		12.00	2,828.52
Manse expenses		3,374.91	3,012.67
Standing charges -			
Heat & light	6,949.34		5,306.79
Water	757.14		658.24
Insurance	<u>5,611.93</u>		<u>5,067.48</u>
		13,318.41	11,032.51
Domestic -			
Cleaning	10,103.39		9,170.50
Grounds	6,253.80		5,982.60
Refreshments	<u>97.88</u>		<u>123.35</u>
		16,455.07	15,276.45
Organist, licences & piano tuning		1,064.30	793.89
Outreach & Publicity -			
General	147.80		179.40
Events	<u>320.45</u>		<u>-</u>
		468.25	179.40
Office -			
Administrator	6,500.04		5,980.08
Stationery & stamps	181.34		84.79
Computer supplies	433.92		573.97
Telephone & broadband	521.57		412.20
Photocopier	<u>626.64</u>		<u>511.70</u>
		8,263.51	7,562.74
Equipment		339.00	366.92
Subscriptions & gifts		508.55	1,119.40
Bank Charges		66.00	-
Conferences & Training		101.06	50.00
Donations		2,500.00	2,000.00
Sundries		70.75	63.38
		<u>81,359.99</u>	<u>75,622.15</u>
Less transfer to Pastoral Care fund		127.07	-
Less transfer to Building maintenance fund		10,000.00	8,000.00
	SURPLUS/(DEFICIT) FOR YEAR	<u>(914.04)</u>	<u>11,555.26</u>
BALANCE 1st JANUARY		36,857.65	25,302.39
BALANCE 31st DECEMBER		<u><u>35,943.61</u></u>	<u><u>36,857.65</u></u>

# Tilehouse Street Baptist Church

## FUND ACTIVITIES for year ending 31st December 2023

	2023 £	2022 £
<b>PASTORAL CARE FUND</b>		
Balance 1st January	898.80	1,035.93
Transfer from General fund	127.07	-
Interest	24.13	11.87
	<u>1,050.00</u>	<u>1,047.80</u>
Gifts & Loans	50.00	149.00
Balance 31st December	<u>1,000.00</u>	<u>898.80</u>
<b>BUILDING MAINTENANCE FUND</b>		
Balance 1st January	123.63	754.17
Transfer from General fund	10,000.00	8,000.00
Insurance claim - wall repairs	28,208.80	2,280.00
Interest	-	-
	<u>38,332.43</u>	<u>11,034.17</u>
Expenditure - General	790.18	1,368.14
Church & Halls boiler maintenance	805.00	1,447.60
Fire safety inspection	416.50	-
Roofing repairs	820.58	-
Electrical reports & repairs	2,869.39	-
Quinquennial inspection	-	1,440.00
Wall collapse repairs	21,921.00	6,654.80
Manse front door & gate	2,038.00	-
Balance 31st December	<u>8,671.78</u>	<u>123.63</u>
<b>ORGAN FUND</b>		
Balance 1st January	12,183.58	13,062.87
Donations	-	-
Interest	294.05	154.87
	<u>12,477.63</u>	<u>13,217.74</u>
Expenditure - tuning	325.00	-
blower maintenance	228.96	1,034.16
Balance 31st December	<u>11,923.67</u>	<u>12,183.58</u>
<b>LEGACIES FUND</b>		
Balance 1st January	69,165.40	68,322.01
Legacies	3,000.00	-
Interest	1,669.22	843.39
	<u>73,834.62</u>	<u>69,165.40</u>
Reserves (transfer to General fund)	-	-
Balance 31st December	<u>73,834.62</u>	<u>69,165.40</u>



# Tilehouse Street Baptist Church

## FUND ACTIVITIES for the year ending 31st December 2023

	2023 £	2022 £
<b>BADMINTON CLUB</b>		
Balance 1st January	597.73	258.06
Income - Subscriptions	558.10	552.00
	<u>1,155.83</u>	<u>810.06</u>
Expenditure - shuttles & sundries	50.07	12.33
Donation to General fund	500.00	200.00
Balance 31st December	<u>605.76</u>	<u>597.73</u>
 <b>DONATIONS FUND</b> (see notes on page 8)		
Balance 1st January (2022 donations)	1,457.44	1,818.42
Donations received	8,106.80	8,423.26
Gift Aid claimed	1,485.96	1,588.48
Pension deficit donation	-	420.00
General fund donations	2,500.00	2,000.00
	<u>13,550.20</u>	<u>14,250.16</u>
Donations 2022 (Paid in 2023)	1,457.44	1,818.42
Donations Paid 2023	12,092.76	8,694.30
Anniversary Offering (windows & painting)	-	2,280.00
Balance 31st December	<u>-</u>	<u>1,457.44</u>
 <b>OUTREACH &amp; MINISTRY FUND</b>		
Balance 1st January	14,436.56	14,260.52
Interest	344.17	176.04
	<u>14,780.73</u>	<u>14,436.56</u>
Transfer to General fund	-	-
Balance 31st December	<u>14,780.73</u>	<u>14,436.56</u>
 <b>FLOWER FUND</b>		
Balance 1st January	467.07	339.87
Contributions	768.09	590.00
Interest	-	-
	<u>1,235.16</u>	<u>929.87</u>
Expenditure	885.23	462.80
Balance 31st December	<u>349.93</u>	<u>467.07</u>

# Tilehouse Street Baptist Church

## FUND ACTIVITIES for the year ending 31st December 2023

	2023	2022
	£	£
<b>STONDON CHAPEL FUND</b>		
Income		
Offerings	8,616.10	9,120.53
Income tax recovered	955.00	1,603.75
Donations	-	738.00
Grants	-	-
Coffee mornings & fund raising	-	-
Lettings	1,775.27	1,250.00
Other income (Harvest & Christmas appeals)	601.09	745.00
Interest	1,403.73	588.07
	<u>13,351.19</u>	<u>14,045.35</u>
Expenditure		
Preaching fees	2,074.40	1,208.50
Standing charges - Heat & light	1,107.02	304.79
Water	<u>153.66</u>	<u>868.63</u>
	1,260.68	1,173.42
Building - Maintenance	845.20	411.00
Cleaning	800.04	736.08
Projects	-	-
Insurance, fire extinguishers	<u>1,062.91</u>	<u>1,017.55</u>
	2,708.15	2,164.63
Music licence	223.44	209.05
Outreach & publicity	10.00	-
Training	-	-
Equipment	471.83	143.88
Donations - Home Mission	500.00	500.00
BMS	500.00	500.00
Baptist Twinning Israel	800.00	800.00
MAF	650.00	-
Appeals	<u>173.00</u>	<u>832.50</u>
	2,623.00	2,632.50
Sundries	-	50.00
	<u>9,371.50</u>	<u>7,581.98</u>
DEFICIT/SURPLUS FOR YEAR	<u>3,979.69</u>	<u>6,463.37</u>
BALANCE 1st JANUARY	59,282.31	52,818.94
BALANCE 31st DECEMBER	<u><u>63,262.00</u></u>	<u><u>59,282.31</u></u>

# Tilehouse Street Baptist Church

<b>DONATIONS FUND</b>	<b>2023</b>	<b>2022</b>	<b>Notes (for 2023)</b>
	£	£	
Home Mission	2,431.25	2,624.38	see note 1
BMS	2,146.22	2,284.63	see note 2
Birthday Scheme	225.00	217.50	
Operation Agri	1,236.07	1,148.56	Harvest offerings
CTH PHASE	1,800.00	1,700.00	donation from General Fund
Regents Park Baptist College	400.00	300.00	donation from General Fund
European Baptist Fed - Ukraine	1,130.00	-	Church Anniversary
Stand-by-me	512.11	-	Rock Choir Concert
CTH PHASE	110.00	-	Canada Evening
Christian Aid Gaza Appeal	480.00	-	Orpheus Choir Concert
Medical Aid for Palestine	454.70	-	Advent Fair
Spurgeons Child Care	570.00	619.41	Appeal (and Card sorting 2022)
Garden House Hospice	236.45	86.40	Carol service
versus Arthritis	219.65	-	Christmas Card sorting
Christian Aid	141.31	138.25	Christmas Day Service
Other Donations 2022		734.86	No Direct Comparisons
<b>Total:</b>	<b>12,092.76</b>	<b>9,853.99</b>	<b>Note 4</b>

## Notes (for 2023):

1. includes £300.00 Church Donation; £1,720.00 Gift Day; £411.25 gift aid
2. includes £14.97 BMS Globes £1,720.00 Gift Day; £411.25 gift aid
3. gift aid is claimed wherever possible; Total claimed on donations £1,485.96
4. the total donations are equivalent to approximately 13% of the church income

## Other notes:

- i) 2023 Mission Gift Day total was £4,262.50 (including £822.50 gift aid)
- ii) 2022 Mission Gift Day total was £4,408.75 (including £858.75 gift aid)

# Tilehouse Street Baptist Church

## Statement of Assets & Liabilities as at 31st December 2023

		2023 £	2022 £
Current assets			
CAF bank -	Cash account	14,364.29	19,705.44
CAF bank -	Gold account	27,870.86	12,604.46
Baptist Union -	Deposit account	100,845.21	97,933.73
Nat West bank -	Badminton Club	605.76	597.73
Santander UK Plc -	Stondon Chapel	13,285.29	20,709.33
Baptist Union -	Deposit account	49,976.71	38,572.98
	Total at bank and in hand	<u>206,948.12</u>	<u>190,123.67</u>
Sundry debtors			
	Prepaid insurance	4,794.00	4,463.50
	Lettings	250.00	883.00
	Total assets	<u>211,992.12</u>	<u>195,470.17</u>
Current liabilities			
	Payroll Liabilities	1,587.52	
	Sundry Creditors	32.50	
		<u>1,620.02</u>	-
	Net assets over liabilities	<u><u>210,372.10</u></u>	<u><u>195,470.17</u></u>
Unrestricted Funds			
	General fund	35,943.61	36,857.65
	Pastoral care fund	1,000.00	898.80
	Flower fund	349.93	467.07
	Building maintenance fund	8,671.78	123.63
	Organ maintenance fund	11,923.67	12,183.58
	Badminton Club	605.76	597.73
	Donations fund	-	1,457.44
	Legacies fund	73,834.62	69,165.40
	Outreach & Ministry fund	14,780.73	14,436.56
	Stondon chapel fund	63,262.00	59,282.31
	Total funds	<u><u>210,372.10</u></u>	<u><u>195,470.17</u></u>

# Tilehouse Street Baptist Church

## Notes to the Accounts

### Reserves Policy

Tilehouse Street Baptist Church has a reserves policy which is to retain a minimum of three months expenditure in the General Fund.

### Basis of Accounting

These accounts have been prepared on a 'receipts and payments' basis and accord with Section 133 Charities Act 2011

### Insured Value of Assets held for Church's own use

Property - The Church is the beneficial owner (subject to the relevant trusts) of the following, the legal title to which is held by the Baptist Union Corporation:

	Church premises	5,130,560
	Manse	291,841
	Stondon premises	550,471
		<u>5,972,872</u>
Other -	Organ, Pianos, Fixtures, Fittings and Equipment	151,440
	Manse fixtures & fittings	28,256
	Stondon, Pianos, etc.	91,746
		<u><u>6,244,314</u></u>

The Accounts and Statement of Assets and Liabilities set out on Pages 1 to 10 relating to the year ending 31 December 2023 are as approved by the Trustees

Treasurer

Date

*M. Handscomb*  
.....  
*21 March 2024*  
.....

## Independent examiner's report to the trustees of Tilehouse Street Baptist Church

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2023, which are set out on pages 1 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: JAMES WEST TREASURER ST. MARK'S CHURCH HITCHIN

Address: 17 BEADON AVENUE, HITCHIN, SG5 1NZ

Date: 4/3/24

Signed: 

## **Tilehouse Street Baptist Church (TSBC) Independent Examination of Accounts for the Year 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**

The examination followed the directions as per the Charity Commission's recommendations for accounts maintained on a "receipt and payment" basis.

### **Direction 1 – Eligibility for Independent examination.**

I checked the [www.gov.uk](http://www.gov.uk) website section on charity accounts independent examination to ensure that I am eligible to carry out an examination.

Accounts show total receipts for the year of £120,175, and net assets of £210,372. This puts TSBC above the £25,000 threshold where examination is required, but below the £250,000 income/ £3,260,000 assets threshold where an examination by a professionally qualified person, or full audit is required.

Receipt amount includes Stondon Chapel receipts, a subsidiary of TSBC.

### **Direction 2 – Documentation**

I have a letter of appointment from Janet Impey (former treasurer) dated 17<sup>th</sup> September 2009 stating that I have been unanimously appointed by the members of TSBC. I have confirmed that the minutes of the AGM on 16<sup>th</sup> March 2023 show that it was agreed that I be appointed for year 2023.

I have copied and will keep for 6 years the financial statement, balance sheet and general account P&L. I will keep a copy of both this working report and the summary report.

### **Direction 3 – Understanding TSBC**

I have a copy of the Constitution for TSBC dated November 2009. I have looked through this and in particular section 26 which related to Record Keeping and Accounting. I have not seen anything that goes against the directions in the constitution.

I have talked generally with the current and former treasurer and one of the Church Deacons. This is now the fourteenth year I have been doing the independent examination, and I feel I have an understanding of the organisation and finances of TSBC.

### **Direction 4 – Accounting Records**

The accounts are kept in a clear, organised and detailed manner. The financial statement is presented in summary form with supporting documentation showing



individual transaction details. Procedures in Direction 5 will verify whether or not the accounts are reasonably complete.

#### Direction 5 – Comparison of Accounts with Accounting Records

I first checked the statement of assets and liabilities in the financial report with the 31<sup>st</sup> December balance sheet, these are in agreement.

I looked for independent supporting documentation of the major assets in the balance sheet. End of year bank statements show these figures to be accurate. The smaller funds (Friday club, badminton club and sunshine committee) were accepted without detailed verification.

I checked that the opening balances for all accounts are the same as the closing balances of the same accounts in the copy for the 2022 financial report that I retained for my records.

I checked the movement of funds during the year, and that the balance sheet value for the end of 2022 plus receipts for 2023 less payments and current liabilities for 2023 equalled the balance sheet value for end of 2023.

#### Direction 6 – Analytical Procedures

Examination of the income shows a very similar level of income between 2023 and 2022. There were some variations in lettings income (up) and donations income (down). Expenditure was slightly more than 2022 made up of small differences in most of the expenditure headings.

I also checked random payments to ensure there were invoices to support them.

#### Direction 10 – Examiner's Report

I have signed a copy of the summary examiner's report as I believe the accounting requirements have been met. Dated 4<sup>th</sup> March 2024.

#### Matters of Material Significance

I have not found any matters of material significance that need to have attention drawn to them.



## Independent examiner's report to the trustees of Tilehouse Street Baptist Church

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2023, which are set out on pages 1 to 10.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: JAMES WEST TREASURER ST. MARK'S CHURCH HITCHIN

Address: 17 BEADON AVENUE, HITCHIN, SG5 1NZ

Date: 4/3/24

Signed: 

## **Tilehouse Street Baptist Church (TSBC) Independent Examination of Accounts for the Year 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**

The examination followed the directions as per the Charity Commission's recommendations for accounts maintained on a "receipt and payment" basis.

### **Direction 1 – Eligibility for Independent examination.**

I checked the [www.gov.uk](http://www.gov.uk) website section on charity accounts independent examination to ensure that I am eligible to carry out an examination.

Accounts show total receipts for the year of £120,175, and net assets of £210,372. This puts TSBC above the £25,000 threshold where examination is required, but below the £250,000 income/ £3,260,000 assets threshold where an examination by a professionally qualified person, or full audit is required.

Receipt amount includes Stondon Chapel receipts, a subsidiary of TSBC.

### **Direction 2 – Documentation**

I have a letter of appointment from Janet Impey (former treasurer) dated 17<sup>th</sup> September 2009 stating that I have been unanimously appointed by the members of TSBC. I have confirmed that the minutes of the AGM on 16<sup>th</sup> March 2023 show that it was agreed that I be appointed for year 2023.

I have copied and will keep for 6 years the financial statement, balance sheet and general account P&L. I will keep a copy of both this working report and the summary report.

### **Direction 3 – Understanding TSBC**

I have a copy of the Constitution for TSBC dated November 2009. I have looked through this and in particular section 26 which related to Record Keeping and Accounting. I have not seen anything that goes against the directions in the constitution.

I have talked generally with the current and former treasurer and one of the Church Deacons. This is now the fourteenth year I have been doing the independent examination, and I feel I have an understanding of the organisation and finances of TSBC.

### **Direction 4 – Accounting Records**

The accounts are kept in a clear, organised and detailed manner. The financial statement is presented in summary form with supporting documentation showing

individual transaction details. Procedures in Direction 5 will verify whether or not the accounts are reasonably complete.

#### Direction 5 – Comparison of Accounts with Accounting Records

I first checked the statement of assets and liabilities in the financial report with the 31<sup>st</sup> December balance sheet, these are in agreement.

I looked for independent supporting documentation of the major assets in the balance sheet. End of year bank statements show these figures to be accurate. The smaller funds (Friday club, badminton club and sunshine committee) were accepted without detailed verification.

I checked that the opening balances for all accounts are the same as the closing balances of the same accounts in the copy for the 2022 financial report that I retained for my records.

I checked the movement of funds during the year, and that the balance sheet value for the end of 2022 plus receipts for 2023 less payments and current liabilities for 2023 equalled the balance sheet value for end of 2023.

#### Direction 6 – Analytical Procedures

Examination of the income shows a very similar level of income between 2023 and 2022. There were some variations in lettings income (up) and donations income (down). Expenditure was slightly more than 2022 made up of small differences in most of the expenditure headings.

I also checked random payments to ensure there were invoices to support them.

#### Direction 10 – Examiner's Report

I have signed a copy of the summary examiner's report as I believe the accounting requirements have been met. Dated 4<sup>th</sup> March 2024.

#### Matters of Material Significance

I have not found any matters of material significance that need to have attention drawn to them.