

# BROAD HAVEN BAPTIST CHURCH

England & Wales · Charity number 1140738

## Details

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**Other names** HEPHZIBAH BAPTIST CHURCH, BROAD HAVEN

**Status** Registered

**Legal form** Previously excepted

**Registered** 2011-03-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Broad Haven Baptist Church  
Marine Road  
Broad Haven  
Haverfordwest  
SA62 3JS

**Phone** 07837338121

**Email** [secretary@broadhavenbaptist.org.uk](mailto:secretary@broadhavenbaptist.org.uk)

**Website** [www.broadhavenbaptist.org.uk](http://www.broadhavenbaptist.org.uk)

## Activities

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**Objects:** 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/or other parts of the world.

**Activities:** The charity's objectives are to advance the Christian faith, according to the principles of the Baptist denomination, including education and other charitable purposes in the United Kingdom and other parts of the world.

## Classification

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- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE PEMBROKESHIRE.
- Pembrokeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,039	£93,081	-	-
2023-12-31	£97,291	£89,104	-	-
2022-12-31	£74,646	£82,005	-	-
2021-12-31	£63,105	£65,127	-	-
2020-12-31	£67,769	£57,031	-	-

## Trustees

Name	Role	Appointed
FRANCIS HAROLD MAULL		
MATTHEW GILES		2022-05-22
RICHARD UVIESIRI ABADIORU		2008-03-12
Rev HELEN JANE DARE		2011-10-15
Yona Pusey		2022-10-23

**BROAD HAVEN BAPTIST CHURCH**

England & Wales - Charity number 1140738

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
BROAD HAVEN BAPTIST CHURCH**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**BROAD HAVEN BAPTIST CHURCH**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**BROAD HAVEN 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal purpose of the charity is to advance the Christian faith, according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in the United Kingdom and the world, as determined by the Church. In order to achieve this principal objective, the Church provides a variety of activities both to its membership and to the community generally. The aim is to demonstrate the love of God in words and actions.

Central to the work of the Church is the provision of regular services of Christian worship. These take place in the Chapel on a Sunday morning (as advertised outside the church, on the internet and the local Community Diary), and streaming to Zoom for those who are unable to be physically present owing to ill health. Sunday morning services include specific provision for children and young people in age appropriate groups. The Church is committed to being welcoming and friendly towards all members of the community and to that end holds a once a month 'Haven Sunday' service which is modelled on our wellbeing space (see below).

For the growth of faith and discipleship, the Church holds a small number of small groups, normally in the homes of members. A group for secondary school aged children which includes young people from other (and no) churches has met on Wednesday evenings in Haverfordwest.

In order to enable the fulfilment of the charity's principal objectives, members are encouraged to volunteer their gifts, abilities and time. They duly share in the activities of the Church, alongside the Minister, in activities such as leading public worship and small groups, children's work, pastoral care, mission, and maintaining the property of the Church in which meetings are held (and graveyard). The Church is also responsible for the Help Charity Shop in a nearby village which is staffed by volunteers from the Church and local community and which generates money for charitable causes in the United Kingdom and abroad. The Help Charity Shop also provides a valuable 'meeting place' for its neighbourhood, especially for those who are vulnerable. The Haven, a weekly afternoon wellbeing café in the chapel (run in association with national charity Renew Wellbeing) has continued to operate in 2024. This offers a space where it is 'ok not to be ok'.

All activities of the Church operate in line with Safeguarding Policies and Procedures including the requirement that all who work with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service. In addition, the Church is actively involved in considering its response to issues such as racism, the climate crisis, and other justice issues (including being a Fairtrade Church). This is in line with our commitment to being welcoming to all and taking seriously a responsibility to accompany that commitment with action.

The Trustees have read the Charity Commission guidance on public benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2024 was a positive year in the life of the Church.

During the year several new families began to join us on Sundays. One committed member died, and contact continued with a large number of regulars who are not formally members, but are considered part of the Church. Numbers remained steady on Sundays and Trustees were encouraged by the ways in which the Church had continued to sustain worship and support of each other and the community. Vacancies remained on the Trustee Board and recruitment efforts continued.

Community engagement continued throughout the year, especially through The Haven and the Help Charity Shop. The Remembrance Service (in collaboration with Broad Haven School) and Candlelit Carols continued to be well supported. The church garden is no longer used by the Playgroup meeting in the adjoining Village Hall who have moved to new premises but the garden remains open to all in the community. In addition, the Playgroup has continued to make use of the chapel building for special occasions such as Christmas and to support the development of the children through learning about the work of the chapel and Christian festivals. A four day holiday club was held during the summer holidays, with over twenty children from the local community coming to the Church for a variety of activities.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**FINANCIAL REVIEW**

**Financial review**

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds for the Church during the year.

The most significant expense relates to the cost of paying and housing the minister, to enable her to lead and co-ordinate the Church's activities, including the Sunday Services; provide pastoral care for the congregation and community; and equip and encourage the membership in their life, Christian witness and service.

The Church also expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the achievement of the Church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

There was a surplus for the year of £4,958 (2023 £8,187). The charity is reliant upon the support of the Church members and continued donations without which it would be unable to continue in existence.

**Reserves policy**

The Trustees have established a Reserves Policy to enable the Church to function effectively and meet its obligations in the event of a decline in our income or a major cost. This is currently set at the retention of at least 15% of its assets as a reserve.

**Going concern**

The Church has continued to welcome new members this year. The Trustees believe that the charity is in a position to continue for the foreseeable future due to the reserves held and believe that preparation of the accounts on a going concern basis is appropriate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Broad Haven Baptist Church was registered as a charity on 8th March 2011 with the Charity Commission for England and Wales. It is governed by an Approved Governing Document in the form of its constitution which was adopted on 30th June 2010 and amended on 4th March 2015.

The Members Meeting takes place four times a year, and Trustees (deacons) meet monthly.

The practice of the Church is that relevant matters may be submitted to the Church Meeting by the Trustees for guidance, or may be raised by members in Church meeting (or through correspondence) for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

**Recruitment and appointment of new trustees**

Trustees are elected by the membership of the Church in line with the requirements of the governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1140738

**Principal address**

c/o Mr Matthew Giles  
5 Picton Home Farm Barns  
The Rhos  
Haverfordwest  
Pembrokeshire  
SA62 4AS

**Trustees**

F Maull  
R Abadioru  
H Dare  
M Giles  
Y Pusey

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of Trustees on ..... *6 April 2025* ..... and signed on its behalf by:

*m D Giles*  
.....

M Giles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD HAVEN BAPTIST CHURCH**

**Independent examiner's report to the trustees of Broad Haven Baptist Church**

I report to the charity trustees on my examination of the accounts of Broad Haven 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.



Alun Evans FCA

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: ..... 16.4.2025 .....

**BROAD HAVEN BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		52,785	-	52,785	57,280
Other trading activities	2	43,932	-	43,932	38,874
Investment income	3	1,322	-	1,322	1,137
<b>Total</b>		<u>98,039</u>	<u>-</u>	<u>98,039</u>	<u>97,291</u>
<b>EXPENDITURE ON</b>					
Raising funds		4,374	-	4,374	3,584
<b>Charitable activities</b>					
General		86,133	-	86,133	82,938
Other		2,433	141	2,574	2,582
<b>Total</b>		<u>92,940</u>	<u>141</u>	<u>93,081</u>	<u>89,104</u>
<b>NET INCOME/(EXPENDITURE)</b>		5,099	(141)	4,958	8,187
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		116,439	5,119	121,558	113,371
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>121,538</u></u>	<u><u>4,978</u></u>	<u><u>126,516</u></u>	<u><u>121,558</u></u>

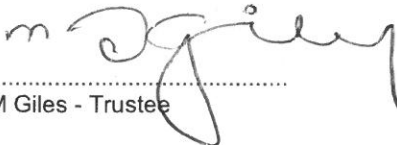
The notes form part of these financial statements

**BROAD HAVEN BAPTIST CHURCH**

**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	68,471	4,978	73,449	75,837
<b>CURRENT ASSETS</b>					
Debtors	9	3,104	-	3,104	2,773
Cash at bank		52,117	-	52,117	45,016
		<u>55,221</u>	<u>-</u>	<u>55,221</u>	<u>47,789</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,154)	-	(2,154)	(2,068)
<b>NET CURRENT ASSETS</b>		<u>53,067</u>	<u>-</u>	<u>53,067</u>	<u>45,721</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,538</u>	<u>4,978</u>	<u>126,516</u>	<u>121,558</u>
<b>NET ASSETS</b>		<u>121,538</u>	<u>4,978</u>	<u>126,516</u>	<u>121,558</u>
<b>FUNDS</b>	11				
Unrestricted funds				121,538	116,439
Restricted funds				4,978	5,119
<b>TOTAL FUNDS</b>				<u>126,516</u>	<u>121,558</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 April 2025 and were signed on its behalf by:

  
.....  
M Giles - Trustee

**BROAD HAVEN 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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Computer equipment	- 25% on cost

**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.

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Shop sales	38,332	37,509
Grants	5,600	1,365
	<u>43,932</u>	<u>38,874</u>

**3. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	<u>1,322</u>	<u>1,137</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The only remuneration paid to trustees during the year was ministerial stipends to Revd H Dare in relation to duties to the Church. These totalled £14,294 (2023 - £13,250).

Pension contributions totalling £1,810 were paid for Revd H Dare (2023 - £1,682).

**Trustees' expenses**

The only trustees expenses paid were Ministerial expenses. These amounted to £nil for the year ended 31 December 2024 and £nil for the year ended 31 December 2023.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2024	2023
Minister	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	57,280	-	57,280
Other trading activities	38,874	-	38,874
Investment income	1,137	-	1,137
<b>Total</b>	<u>97,291</u>	<u>-</u>	<u>97,291</u>
<b>EXPENDITURE ON</b>			
Raising funds	3,584	-	3,584
<b>Charitable activities</b>			
General	82,938	-	82,938
Other	2,441	141	2,582
<b>Total</b>	<u>88,963</u>	<u>141</u>	<u>89,104</u>
<b>NET INCOME/(EXPENDITURE)</b>	8,328	(141)	8,187
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	108,111	5,260	113,371
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>116,439</u>	<u>5,119</u>	<u>121,558</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. NET INCOME**

Net income is stated after charging:	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
independent examiner's remuneration (including VAT):		
- examination	900	834
- other services	288	144
Depreciation	<u>2,388</u>	<u>2,388</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	<u>59,950</u>	<u>38,339</u>	<u>2,126</u>	<u>100,415</u>
<b>DEPRECIATION</b>				
At 1 January 2024	14,376	8,792	1,410	24,578
Charge for the year	<u>1,198</u>	<u>766</u>	<u>424</u>	<u>2,388</u>
At 31 December 2024	<u>15,574</u>	<u>9,558</u>	<u>1,834</u>	<u>26,966</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>44,376</u>	<u>28,781</u>	<u>292</u>	<u>73,449</u>
At 31 December 2023	<u>45,574</u>	<u>29,547</u>	<u>716</u>	<u>75,837</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Sundry debtors and prepayments	<u>3,104</u>	<u>2,773</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Christmas collections	1,108	1,125
Taxation and social security	77	7
Accruals	<u>969</u>	<u>936</u>
	<u>2,154</u>	<u>2,068</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	116,439	5,099	121,538
<b>Restricted funds</b>			
Restricted	5,119	(141)	4,978
<b>TOTAL FUNDS</b>	<u>121,558</u>	<u>4,958</u>	<u>126,516</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	98,039	(92,940)	5,099
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>98,039</u>	<u>(93,081)</u>	<u>4,958</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	108,111	8,328	116,439
<b>Restricted funds</b>			
Restricted	5,260	(141)	5,119
<b>TOTAL FUNDS</b>	<u>113,371</u>	<u>8,187</u>	<u>121,558</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,291	(88,963)	8,328
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>97,291</u>	<u>(89,104)</u>	<u>8,187</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 £
<b>Unrestricted funds</b>			
General fund	108,111	13,427	121,538
<b>Restricted funds</b>			
Restricted	5,260	(282)	4,978
<b>TOTAL FUNDS</b>	<u>113,371</u>	<u>13,145</u>	<u>126,516</u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024

11. 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 £
<b>Unrestricted funds</b>			
General fund	195,330	(181,903)	13,427
<b>Restricted funds</b>			
Restricted	-	(282)	(282)
<b>TOTAL FUNDS</b>	<u>195,330</u>	<u>(182,185)</u>	<u>13,145</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**BROAD HAVEN BAPTIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and collections	44,009	46,073
Gift aid	8,756	9,576
Appeals	20	1,381
Activity income	-	250
	52,785	57,280
<b>Other trading activities</b>		
Shop sales	38,332	37,509
Grants	5,600	1,365
	43,932	38,874
<b>Investment income</b>		
Deposit account interest	1,322	1,137
	98,039	97,291
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Shop running costs	4,374	3,584
<b>Charitable activities</b>		
Donations and giving	43,670	43,742
Activities	2,047	3,662
Barvels running costs	9,642	9,173
Minister employment costs	16,104	15,255
Subscriptions	2,317	2,456
Other church running expenses	11,120	5,106
Treasurers discretionary fund	-	2,500
	84,900	81,894
<b>Other</b>		
Dep'n - freehold property	1,198	1,198
Dep'n - property improvements	766	766
Dep'n - computer equipment	424	424
Bank charges	186	194
	2,574	2,582
<b>Support costs</b>		
<b>Management</b>		
Professional fees	1,233	1,044
	93,081	89,104
<b>Total resources expended</b>	93,081	89,104
<b>Net income</b>	4,958	8,187

**BROADHAVEN BAPTIST CHURCH**

**SUPPLIMENTARY PAGE TO THE DETAILED STATEMENT OF FINANCIAL  
ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Donations and Giving</b>		
BMS World Mission	128	150
BMS World Mission	3,000	3,000
BUG Home Mission	3,000	3,000
Other church donations	3,108	6,958
Charity shop donations	34,434	30,634
	<b><u>43,670</u></b>	<b><u>43,742</u></b>
<b>Activities</b>		
Christmas and local outreach	155	560
Catering	237	142
Signage and printing	0	94
Pastoral care	138	45
Youth events and ministry	974	1,890
The Haven	88	217
Visiting speakers	395	714
Easter	18	0
Discipleship	42	0
	<b><u>2,047</u></b>	<b><u>3,662</u></b>
<b>Barvels Running Costs</b>		
Rent	5,760	5,760
Broadband	336	340
Council tax	2,259	2,041
Insurance	155	154
Repairs and maintenance	830	280
Water rates	302	598
	<b><u>9,642</u></b>	<b><u>9,173</u></b>
<b>Minister Employment Costs</b>		
Salary	14,294	13,508
Pension costs	1,810	1,682
Training	0	65
	<b><u>16,104</u></b>	<b><u>15,255</u></b>
<b>Subscriptions</b>		
Baptist Union of Wales	1,340	1,388
Baptist Union of GB	420	394
Pembrokeshire Baptist Association	260	324
South Wales Baptist Association	292	255
Evangelical Alliance	0	90
Haverfordwest Free Church	5	5
	<b><u>2,317</u></b>	<b><u>2,456</u></b>

This page does not form part of the statutory financial statements

BROADHAVEN BAPTIST CHURCH

SUPPLIMENTARY PAGE TO THE DETAILED STATEMENT OF FINANCIAL  
ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
<b>Other Church Running Costs</b>		
Heat and light	1,271	1,522
Rent - Village Hall	782	696
Pension deficit contribution	10	12
Signage and printing	73	94
Insurance	1,169	1,150
Gardening	234	130
Repairs and maintenance	6,101	86
Telephone and broadband	253	308
Licencing	931	853
Miscellaneous	296	255
	<u>11,120</u>	<u>5,106</u>

This page does not form part of the statutory financial statements

**BROAD HAVEN BAPTIST CHURCH  
FIXED ASSET REGISTER  
YEAR ENDED**

**31 December 2024**

		Date of Acquisition	Cost B Fwd £	Adds £	Disps £	Cost C Fwd £	Dep'n B Fwd £	Charge For Year £	On Disposals £	Dep'n C Fwd £	NBV 2024 £	NBV 2023 £
<b>Freehold Property</b>	2% SL		59,950.00	-	-	59,950.00	14,376.00	1,198.00	-	15,574.00	44,376.00	45,574.00
			<u>59,950.00</u>	<u>-</u>	<u>-</u>	<u>59,950.00</u>	<u>14,376.00</u>	<u>1,198.00</u>	<u>-</u>	<u>15,574.00</u>	<u>44,376.00</u>	<u>45,574.00</u>
<b>Improvements to Property</b>	2% SL		38,339.00	-	-	38,339.00	8,792.00	766.00	-	9,558.00	28,781.00	29,547.00
			<u>38,339.00</u>	<u>-</u>	<u>-</u>	<u>38,339.00</u>	<u>8,792.00</u>	<u>766.00</u>	<u>-</u>	<u>9,558.00</u>	<u>28,781.00</u>	<u>29,547.00</u>
<b>Computer Equipment</b>	25% SL											
Dell computer		21/06/2018	429.00	-	-	429.00	429.00	-	-	429.00	-	-
PC Specialist		25/10/2021	859.00	-	-	859.00	645.00	214.00	-	859.00	-	214.00
Router		10/01/2022	120.00	-	-	120.00	60.00	30.00	-	90.00	30.00	60.00
Mircophone		22/12/2022	389.00	-	-	389.00	194.00	97.00	-	291.00	98.00	195.00
PA Battery		29/12/2023	329.00	-	-	329.00	82.00	83.00	-	165.00	164.00	247.00
			<u>2,126.00</u>	<u>-</u>	<u>-</u>	<u>2,126.00</u>	<u>1,410.00</u>	<u>424.00</u>	<u>-</u>	<u>1,834.00</u>	<u>292.00</u>	<u>716.00</u>
<b>Total Assets</b>			<u>100,415.00</u>	<u>-</u>	<u>-</u>	<u>100,415.00</u>	<u>24,578.00</u>	<u>2,388.00</u>	<u>-</u>	<u>26,966.00</u>	<u>73,449.00</u>	<u>75,837.00</u>



**BROAD HAVEN BAPTIST CHURCH**

England & Wales - Charity number 1140738

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
BROAD HAVEN BAPTIST CHURCH**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**BROAD HAVEN BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal purpose of the charity is to advance the Christian faith, according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in the United Kingdom and the world, as determined by the Church. In order to achieve this principal objective, the Church provides a variety of activities both to its membership and to the community generally. The aim is to demonstrate the love of God in words and actions.

Central to the work of the Church is the provision of regular services of Christian worship. These take place in the Chapel on a Sunday morning (as advertised outside the church, on the internet and the local Community Diary), and streaming to Zoom for those who are unable to be physically present owing to ill health. Sunday morning services include specific provision for children and young people in age appropriate groups. The Church is committed to being welcoming and friendly towards all members of the community and to that end holds a once a month 'Haven Sunday' service which is modelled on our wellbeing space (see below).

For the growth of faith and discipleship, the Church holds a number of small groups, normally in the homes of members. A group for secondary school aged children which includes young people from other (and no) churches has continued to meet on Friday afternoons in Haverfordwest.

In order to enable the fulfilment of the charity's principal objectives, members are encouraged to volunteer their gifts, abilities and time. They duly share in the activities of the Church, alongside the Minister, in activities such as leading public worship and small groups, children's work, pastoral care, mission, and maintaining the property of the Church in which meetings are held (and graveyard). The Church is also responsible for The Help Charity Shop in a nearby village which is staffed by volunteers from the church and local community and which generates money for charitable causes in the United Kingdom and abroad. The Help Charity Shop also provides a valuable 'meeting place' for its neighbourhood, especially for those who are vulnerable. The Haven, a weekly afternoon wellbeing café in the chapel (run in association with national charity Renew Wellbeing) has continued to operate in 2023. This offers a space where it is 'ok not to be ok'.

All activities of the Church operate in line with Safeguarding Policies and Procedures including the requirement that all who work with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service. In addition, the Church is actively involved in considering its response to issues such as racism, the climate crisis, and other justice issues (including being a Fairtrade Church). This is in line with our commitment to being welcoming to all and taking seriously a responsibility to accompany that commitment with action.

The trustees have read the Charity Commission guidance on public benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2023 was a positive year in the life of the church.

During the year several new families began to join us on Sundays. One committed member died, and contact continued with a large number of regulars who are not formally members, but are considered part of the Church. Numbers remained steady on Sundays and trustees were encouraged by the ways in which the Church had continued to sustain worship and support of each other and the community. Vacancies remained on the Trustee Board and recruitment efforts continued.

Community engagement continued throughout the year, especially through The Haven and the Help Charity Shop. The Remembrance Service (in collaboration with Broad Haven School), Candlelit Carols and the Stable Trail continued to be well supported. The Church garden is no longer used by the Playgroup meeting in the adjoining Village Hall who have moved to new premises but the garden remains open to all in the community. In addition, the Playgroup has continued to make use of the chapel building for special occasions such as Christmas and to support the development of the children through learning about the work of the chapel and Christian festivals. In April a collaborative expressive arts and justice project was held with the local primary school (Letters for Creation), which involved an exhibition; visits from the local MP and other community stakeholders; and work with children in school. For the first time in many years, a three day holiday club was held during the summer holidays, with around twenty children from the local community coming to the Church for a variety of activities.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**Financial review**

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds for the Church during the year.

The most significant expense relates to the cost of paying and housing the minister, to enable her to lead and co-ordinate the Church's activities, including the Sunday Services; provide pastoral care for the congregation and community; and equip and encourage the membership in their life, Christian witness and service.

The Church also expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the achievement of the Church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

There was a surplus for the year of £8,187 (2022 deficit £7,359). The charity is reliant upon the support of the Church members and continued donations without which it would be unable to continue in existence.

**Reserves policy**

The Trustees have established a Reserves Policy to enable the Church to function effectively and meet its obligations in the event of a decline in our income or a major cost. This is currently set at the retention of at least 15% of its assets as a reserve.

**Going concern**

The Church has been impacted in its ability to function due to Covid, but has continued to welcome new members. The Trustees believe that the charity is in a position to continue for the foreseeable future due to the reserves held and believe that preparation of the accounts on a going concern basis is appropriate.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Broad Haven Baptist Church was registered as a charity on 8th March 2011 with the Charity Commission for England and Wales. It is governed by an Approved Governing Document in the form of its constitution which was adopted on 30th June 2010 and amended on 4th March 2015.

The Members Meeting takes place four times a year, and Trustees (deacons) meet monthly.

The practice of the church is that relevant matters may be submitted to the Church Meeting by the Trustees for guidance, or may be raised by members in Church meeting (or through correspondence) for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

**Recruitment and appointment of new trustees**

Trustees are elected by the membership of the Church in line with the requirements of the governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1140738

**Principal address**

c/o Mr Matthew Giles  
5 Picton Home Farm Barns  
The Rhos  
Haverfordwest  
Pembrokeshire  
SA62 4AS

**Trustees**

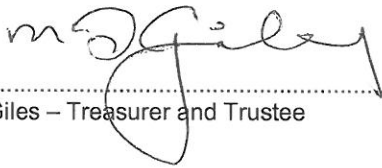
F Maull  
R Abadioru  
H Dare  
L Harries (resigned 18.4.23)  
M Giles  
Y Pusey

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of trustees on ..... *28 April 2024* ..... and signed on its behalf by:



.....  
M Giles – Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD HAVEN BAPTIST CHURCH**

**Independent examiner's report to the trustees of Broad Haven Baptist Church**

I report to the charity trustees on my examination of the accounts of Broad Haven Baptist Church (the Trust) for the year ended 31 December 2023.

**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.

*Alun Evans*

Alun Evans FCA

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: *29 April 2024*

**BROAD HAVEN BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		57,280	-	57,280	45,653
Other trading activities	2	38,874	-	38,874	28,884
Investment income	3	<u>1,137</u>	<u>-</u>	<u>1,137</u>	<u>109</u>
<b>Total</b>		<u>97,291</u>	<u>-</u>	<u>97,291</u>	<u>74,646</u>
 <b>EXPENDITURE ON</b>					
Raising funds		3,584	-	3,584	5,096
<b>Charitable activities</b>					
General		82,938	-	82,938	74,404
Other		<u>2,441</u>	<u>141</u>	<u>2,582</u>	<u>2,505</u>
<b>Total</b>		<u>88,963</u>	<u>141</u>	<u>89,104</u>	<u>82,005</u>
 <b>NET INCOME/(EXPENDITURE)</b>		8,328	(141)	8,187	(7,359)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>108,111</u>	<u>5,260</u>	<u>113,371</u>	<u>120,730</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>116,439</u></u>	<u><u>5,119</u></u>	<u><u>121,558</u></u>	<u><u>113,371</u></u>

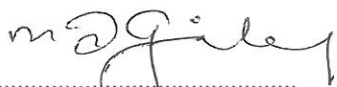
The notes form part of these financial statements

BROAD HAVEN BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	70,718	5,119	75,837	77,896
<b>CURRENT ASSETS</b>					
Debtors	8	2,773	-	2,773	1,954
Cash at bank		<u>45,016</u>	<u>-</u>	<u>45,016</u>	<u>35,390</u>
		47,789	-	47,789	37,344
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,068)	-	(2,068)	(1,869)
		<u>45,721</u>	<u>-</u>	<u>45,721</u>	<u>35,475</u>
<b>NET CURRENT ASSETS</b>					
		<u>45,721</u>	<u>-</u>	<u>45,721</u>	<u>35,475</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>116,439</u>	<u>5,119</u>	<u>121,558</u>	<u>113,371</u>
<b>NET ASSETS</b>					
		<u>116,439</u>	<u>5,119</u>	<u>121,558</u>	<u>113,371</u>
<b>FUNDS</b>					
	10			116,439	108,111
Unrestricted funds				5,119	5,260
Restricted funds					
<b>TOTAL FUNDS</b>					
				<u>121,558</u>	<u>113,371</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2024 and were signed on its behalf by:

  
M Giles – Treasurer and Trustee

## BROAD HAVEN BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2%	on cost
Improvements to property	- 2%	on cost
Computer equipment	- 25%	on cost

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop sales	37,509	28,884
Grants	<u>1,365</u>	<u>-</u>
	<u>38,874</u>	<u>28,884</u>

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,137</u>	<u>109</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The only remuneration paid to trustees during the year was ministerial stipends to Revd H Dare in relation to duties to the Church. These totalled £13,250 (2022 - £12,375).

Pension contributions totalling £1,682 were paid for Revd H Dare (2022 - £1,562).

**Trustees' expenses**

The only trustees expenses paid were Ministerial expenses. These amounted to £Nil for the year ended 31 December 2023 and £477 for the year ended 31 December 2022.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<u>2023</u>	<u>2022</u>
Staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	45,653	-	45,653
Other trading activities	28,884	-	28,884
Investment income	<u>109</u>	<u>-</u>	<u>109</u>
<b>Total</b>	<u>74,646</u>	<u>-</u>	<u>74,646</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,096	-	5,096
<b>Charitable activities</b>			
General	74,404	-	74,404
Other	<u>2,364</u>	<u>141</u>	<u>2,505</u>
<b>Total</b>	<u>81,864</u>	<u>141</u>	<u>82,005</u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,218)	(141)	(7,359)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>115,329</u>	<u>5,401</u>	<u>120,730</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>108,111</u>	<u>5,260</u>	<u>113,371</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2023	59,950	38,339	1,797	100,086
Additions	<u>-</u>	<u>-</u>	<u>329</u>	<u>329</u>
At 31 December 2023	<u>59,950</u>	<u>38,339</u>	<u>2,126</u>	<u>100,415</u>
<b>DEPRECIATION</b>				
At 1 January 2023	13,178	8,026	986	22,190
Charge for year	<u>1,198</u>	<u>766</u>	<u>424</u>	<u>2,388</u>
At 31 December 2023	<u>14,376</u>	<u>8,792</u>	<u>1,410</u>	<u>24,578</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>45,574</u>	<u>29,547</u>	<u>716</u>	<u>75,837</u>
At 31 December 2022	<u>46,772</u>	<u>30,313</u>	<u>811</u>	<u>77,896</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Debtors	<u>2,773</u>	<u>1,954</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Suppliers	1,125	900
Taxation and social security	7	135
Other creditors	<u>936</u>	<u>834</u>
	<u>2,068</u>	<u>1,869</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	108,111	8,328	116,439
<b>Restricted funds</b>			
Restricted	<u>5,260</u>	<u>(141)</u>	<u>5,119</u>
<b>TOTAL FUNDS</b>	<u>113,371</u>	<u>8,187</u>	<u>121,558</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,291	(88,963)	8,328
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
	<u>97,291</u>	<u>(89,104)</u>	<u>8,187</u>
<b>TOTAL FUNDS</b>			

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	115,329	(7,218)	108,111
<b>Restricted funds</b>			
Restricted	5,401	(141)	5,260
	<u>120,730</u>	<u>(7,359)</u>	<u>113,371</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,646	(81,864)	(7,218)
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
	<u>74,646</u>	<u>(82,005)</u>	<u>(7,359)</u>
<b>TOTAL FUNDS</b>			

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	115,329	1,110	116,439
<b>Restricted funds</b>			
Restricted	5,401	(282)	5,119
	<u>120,730</u>	<u>828</u>	<u>121,558</u>
<b>TOTAL FUNDS</b>			

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. 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 £
<b>Unrestricted funds</b>			
General fund	171,937	(170,827)	1,110
<b>Restricted funds</b>			
Restricted	-	(282)	(282)
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
<b>TOTAL FUNDS</b>	<u>171,937</u>	<u>(171,109)</u>	<u>828</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**BROAD HAVEN BAPTIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	1
Donations and collections	46,073	38,439
Gift aid	9,576	7,203
Appeals	1,381	-
Activity income	250	-
Ground rent	<u>-</u>	<u>10</u>
	57,280	45,653
<b>Other trading activities</b>		
Shop sales	37,509	28,884
Grants	<u>1,365</u>	<u>-</u>
	38,874	28,884
<b>Investment income</b>		
Deposit account interest	<u>1,137</u>	<u>109</u>
<b>Total incoming resources</b>	97,291	74,646
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Shop running costs	3,584	5,096
<b>Charitable activities</b>		
Donations and giving	43,742	40,304
Activities	3,662	1,333
Barvels running costs	9,173	10,414
Minister employment costs	15,255	15,791
Subscriptions	2,456	997
Other church running expenses	5,106	4,678
Treasurers discretionary fund	<u>2,500</u>	<u>-</u>
	81,894	73,517
<b>Other</b>		
Freehold property	1,198	1,057
Improvements to property	766	907
Computer equipment	424	342
Bank charges	<u>194</u>	<u>199</u>
	2,582	2,505
<b>Support costs</b>		
<b>Management</b>		
Professional fees	<u>1,044</u>	<u>887</u>
<b>Total resources expended</b>	<u>89,104</u>	<u>82,005</u>
<b>Net income/(expenditure)</b>	<u>8,187</u>	<u>(7,359)</u>

**BROADHAVEN BAPTIST CHURCH**

**SUPPLIMENTARY PAGE TO THE DETAILED STATEMENT OF FINANCIAL  
ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
<b>Donations and Giving</b>		
BMS World Mission	150	1,000
BMS World Mission	3,000	3,000
BUG Home Mission	3,000	3,000
Other church donations	6,958	2,704
Charity shop donations	30,634	30,600
	<u><u>43,742</u></u>	<u><u>40,304</u></u>
<b>Activities</b>		
Christmas and local outreach	560	232
Catering	142	0
Signage and printing	94	0
Pastoral care	45	313
SLAM - Youth Ministry	1,890	0
The Haven	217	0
Visiting speakers	714	311
Minister expenses	0	477
	<u><u>3,662</u></u>	<u><u>1,333</u></u>
<b>Barvels Running Costs</b>		
Rent	5,760	6,720
Broadband	340	407
Council tax	2,041	1,907
Insurance	154	132
Repairs and maintenance	280	602
Water rates	598	646
	<u><u>9,173</u></u>	<u><u>10,414</u></u>
<b>Minister Employment Costs</b>		
Salary	13,508	11,987
Pension costs	1,682	3,754
Training	65	50
	<u><u>15,255</u></u>	<u><u>15,791</u></u>
<b>Subscriptions</b>		
Baptist Union of Wales	1,388	357
Baptist Union of GB	394	220
Pembrokeshire Baptist Association	324	325
South Wales Baptist Association	255	0
Evangelical Alliance	90	90
Haverfordwest Free Church	5	5
	<u><u>2,456</u></u>	<u><u>997</u></u>

This page does not form part of the statutory financial statements

BROADHAVEN BAPTIST CHURCH

SUPPLIMENTARY PAGE TO THE DETAILED STATEMENT OF FINANCIAL  
ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
<b>Other Church Running Costs</b>		
Heat and light	1,522	908
Rent - Village Hall	696	503
Pension deficit contribution	12	0
Signage and printing	94	0
Insurance	1,150	1,196
Gardening	130	425
Repairs and maintenance	86	134
Telephone and broadband	308	337
Licencing	853	881
Miscellaneous	255	294
	<u>5,106</u>	<u>4,678</u>

This page does not form part of the statutory financial statements

BROAD HAVEN BAPTIST CHURCH  
 FIXED ASSET REGISTER  
 YEAR ENDED 31 December 2023

	Date of Acquisition	Cost B Fwd £	Adds £	Disps £	Cost C Fwd £	Dep'n B Fwd £	Charge For Year £	On Disposals £	Dep'n C Fwd £	NBV 2023 £	NBV 2022 £
Freehold Property B/f	2% SL	59,950.00	-	-	59,950.00	13,178.00	1,198.00	-	14,376.00	45,574.00	46,772.00
		<u>59,950.00</u>	<u>-</u>	<u>-</u>	<u>59,950.00</u>	<u>13,178.00</u>	<u>1,198.00</u>	<u>-</u>	<u>14,376.00</u>	<u>45,574.00</u>	<u>46,772.00</u>
Improvements to Property B/f	2% SL	38,339.00	-	-	38,339.00	8,026.00	766.00	-	8,792.00	29,547.00	30,313.00
		<u>38,339.00</u>	<u>-</u>	<u>-</u>	<u>38,339.00</u>	<u>8,026.00</u>	<u>766.00</u>	<u>-</u>	<u>8,792.00</u>	<u>29,547.00</u>	<u>30,313.00</u>
Computer Equipment	25% SL										
Dell computer	21/06/2018	429.00	-	-	429.00	429.00	-	-	429.00	-	-
PC Specialist	25/10/2021	859.00	-	-	859.00	430.00	215.00	-	645.00	214.00	429.00
Router	10/01/2022	120.00	-	-	120.00	30.00	30.00	-	60.00	60.00	90.00
Microphone	22/12/2022	389.00	-	-	389.00	97.00	97.00	-	194.00	195.00	292.00
PA Battery	29/12/2023		329.00	-	329.00	-	82.00	-	82.00	247.00	-
		<u>1,797.00</u>	<u>329.00</u>	<u>-</u>	<u>2,126.00</u>	<u>986.00</u>	<u>424.00</u>	<u>-</u>	<u>1,410.00</u>	<u>716.00</u>	<u>811.00</u>
<b>Total Assets</b>		<u>100,086.00</u>	<u>329.00</u>	<u>-</u>	<u>100,415.00</u>	<u>22,190.00</u>	<u>2,388.00</u>	<u>-</u>	<u>24,578.00</u>	<u>75,837.00</u>	<u>77,886.00</u>



**BROAD HAVEN BAPTIST CHURCH**

England & Wales - Charity number 1140738

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# Accounts

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REGISTERED CHARITY NUMBER: 1140738

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2022**

**FOR**

**BROAD HAVEN BAPTIST CHURCH**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**BROAD HAVEN BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal purpose of the charity is to advance the Christian faith, according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in the United Kingdom and the world, as determined by the Church. In order to achieve this principal objective, the Church provides a variety of activities both to its membership and to the community generally. The aim is to demonstrate the love of God in words and actions.

Central to the work of the Church is the provision of regular services of Christian worship. These usually take place in the Chapel on a Sunday morning (as advertised outside the Church, on the internet and the local Community Diary), and in 2022 these returned to the building every Sunday following a period with reduced numbers and streaming to Zoom. An online facility has been retained but is not used regularly. Sunday morning services include specific provision for children and young people in age-appropriate groups. The Church is committed to being welcoming and friendly towards all members of the community and to that end holds a once a month 'Haven Sunday' service which is modelled on our wellbeing space (see below).

For the growth of faith and discipleship, the Church holds a number of small groups, normally in the homes of members. Following the pandemic, some of these groups have remained online for the part of the year. A group for secondary school aged children which includes young people from other (and no) churches continued to meet on Friday afternoons in Haverfordwest.

In order to enable the fulfilment of the charity's principal objectives, members are encouraged to volunteer their gifts, abilities and time. They duly share in the activities of the Church, alongside the Minister, in activities such as leading public worship and small groups, children's work, pastoral care, mission, and maintaining the property of the Church in which meetings are held (and graveyard). The Church is also responsible for the Help Charity Shop in a nearby village which is staffed by volunteers from the Church and local community and which generates money for charitable causes in the United Kingdom and abroad. The Help Charity Shop also provides a valuable 'meeting place' for its neighbourhood, especially for those who are vulnerable.

In addition, 2022 saw the launch of The Haven, a weekly afternoon wellbeing café in the chapel (run in association with national charity Renew Wellbeing). This offers a place where it is 'ok not to be ok'.

All activities of the Church operate in line with Safeguarding Policies and Procedures, including the requirement that all who work with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service. In addition, the Church is actively involved in considering its response to issues such as racism, the climate crisis, and other justice issues (including being a Fairtrade Church). This is in line with our commitment to being welcoming to all and taking seriously a responsibility to accompany that commitment with action.

The Trustees have read the Charity Commission guidance on public benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2022 was a positive year in the life of the Church, notwithstanding the challenges posed by emerging from the Covid-19 pandemic.

During the year, several new individuals began to join us on Sundays. Two committed members died, and contact continued with a large number of regulars who are not formally members, but are considered part of the Church. Despite some continuing nervousness surrounding Covid-19, numbers remained steady on Sundays and trustees were encouraged by the ways in which the Church had risen to the challenge of sustaining worship and supporting each other and the community through the pandemic. Two trustees were elected during the year, but vacancies remain and recruitment efforts continued.

Community engagement continued throughout the year, especially through The Haven and The Help Charity Shop. The Remembrance Service (in collaboration with Broad Haven School), Candlelit Carols and the Stable Trail returned to their normal format post-pandemic. The Church Garden continues to be used by the playgroup meeting in the adjoining village hall, and the Church is still considering how this space may be redeveloped to make a quiet garden in which members and the community (including the playgroup) will be able to reflect and pray in the open air.

**FINANCIAL REVIEW**

**Financial review**

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds during the year.

The most significant expense relates to the cost of paying and housing the Minister, to lead and co-ordinate the Church's activities including the Sunday Services, pastoral care for the congregation and community, equipping and encouraging the membership in their life, Christian witness and service.

The Church also expressed its part in the life of the wider Church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the achievement of the Church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted, are set out in the accompanying financial statements.

**Reserves policy**

The results for the year and financial position of the charity for the year ended 31 December 2022 are shown in the financial statements. There was a deficit in the year of £7,359 (2021 - £2,022 deficit). The charity is reliant upon the support of the Church members and continued donations without which it would be unable to continue in existence.

The Trustees have established a Reserves Policy to enable the Church to function effectively and meet its obligations in the event of a decline in our income or a major cost. This is currently set at the retention of at least 15% of its Net Assets as a reserve.

**Going concern**

The Church has been impacted in its ability to function due to Covid, but has continued to receive membership. The Trustees believe that the charity is in a position to continue for the foreseeable future due to the reserves held and believe that preparation of the accounts on a going concern basis is appropriate.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Broad Haven Baptist Church was registered as a charity on 8th March 2011 with the Charity Commission for England and Wales. It is governed by an Approved Governing Document in the form of its constitution which was adopted on 30th June 2010 and amended on 4th March 2015.

The Members' Meeting usually takes place four times a year, although because of the Covid-19 pandemic in 2021, these meetings took place on Zoom. Although the governing document does not make provision for such electronic meetings, the Trustees felt that this was the best way to proceed for the good governance of the charity. The same decision was taken for monthly deacons' meetings, which proceeded on Zoom when restrictions required, and in person when permitted.

The practice of the Church is that relevant matters may be submitted to the Church Meeting by the Trustees for guidance, or may be raised by members in Church meeting (or through correspondence) for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

**Recruitment and appointment of new trustees**

Trustees are elected by the membership of the Church in line with the requirements of the governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1140738

**Principal address**

Marine Road  
Broad Haven  
Pembrokeshire  
SA62 3JR

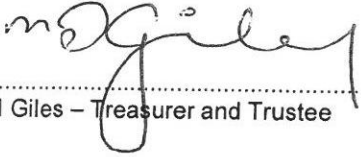
**Trustees**

F Maull  
R Abadioru  
H Dare  
L Harries  
R McGovern (resigned 13.1.22)  
M Giles (appointed 1.5.22)  
Y Pusey (appointed 23.10.22)

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of trustees on 23 April 2023 and signed on its behalf by:

  
.....  
M Giles – Treasurer and Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD HAVEN BAPTIST CHURCH**

**Independent examiner's report to the trustees of Broad Haven Baptist Church**

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

*Alun Evans*

Alun Evans  
Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: *4 May 2023*

**BROAD HAVEN BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

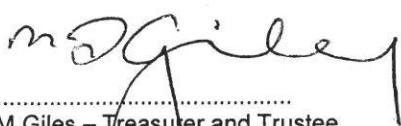
	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		45,653	-	45,653	43,582
Other trading activities	2	28,884	-	28,884	19,522
Investment income	3	<u>109</u>	<u>-</u>	<u>109</u>	<u>1</u>
<b>Total</b>		<u>74,646</u>	<u>-</u>	<u>74,646</u>	<u>63,105</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		81,864	141	82,005	65,127
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,218)</b>	<b>(141)</b>	<b>(7,359)</b>	<b>(2,022)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>115,329</u>	<u>5,401</u>	<u>120,730</u>	<u>122,752</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>108,111</u></u>	<u><u>5,260</u></u>	<u><u>113,371</u></u>	<u><u>120,730</u></u>

The notes form part of these financial statements

**BROAD HAVEN BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	72,636	5,260	77,896	79,693
<b>CURRENT ASSETS</b>					
Debtors	8	1,954	-	1,954	1,907
Cash at bank and in hand		<u>35,390</u>	<u>-</u>	<u>35,390</u>	<u>41,285</u>
		37,344	-	37,344	43,192
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,869)	-	(1,869)	(2,155)
		<u>35,475</u>	<u>-</u>	<u>35,475</u>	<u>41,037</u>
<b>NET CURRENT ASSETS</b>					
		<u>35,475</u>	<u>-</u>	<u>35,475</u>	<u>41,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		108,111	5,260	113,371	120,730
<b>NET ASSETS</b>		<u>108,111</u>	<u>5,260</u>	<u>113,371</u>	<u>120,730</u>
<b>FUNDS</b>	10				
Unrestricted funds				108,111	115,329
Restricted funds				<u>5,260</u>	<u>5,401</u>
<b>TOTAL FUNDS</b>				<u>113,371</u>	<u>120,730</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2023 and were signed on its behalf by:

  
 .....  
 M Giles – Treasurer and Trustee

The notes form part of these financial statements

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2%	on cost
Improvements to property	- 2%	on cost
Computer equipment	- 25%	on cost

**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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>2.</b>	<b>OTHER TRADING ACTIVITIES</b>		
		2022	2021
		£	£
	Shop income	28,884	17,272
	Grants	<u>-</u>	<u>2,250</u>
		<u><b>28,884</b></u>	<u><b>19,522</b></u>

<b>3.</b>	<b>INVESTMENT INCOME</b>		
		2022	2021
		£	£
	Deposit account interest	<u>109</u>	<u>1</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The only remuneration paid to trustees during the year was Ministerial stipends to Revd H Dare in relation to duties to the Church. These totalled £11,987 (2021 - £12,251).

Pension contributions totalling £1,562 were paid for Revd H Dare (2021 - £1,539).

Also pension contributions of £2,192 were paid for the previous Minister (2021 - £3,694).

**Trustees' expenses**

The only trustees' expenses paid were Ministerial expenses. These amounted to £477 for the year ended 31 December 2022 and £236 for the year ended 31 December 2021.

**5. STAFF COSTS**

		2022	2021
		£	£
	Wages and salaries	12,375	12,251
	PAYE overprovision previous year	(388)	-
	Other pension costs	<u>3,754</u>	<u>5,232</u>
		<u><b>15,741</b></u>	<u><b>17,483</b></u>

The average monthly number of employees during the year was as follows:

		2022	2021
	Staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	43,582	-	43,582
Other trading activities	19,522	-	19,522
Investment income	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total</b>	<u>63,105</u>	<u>-</u>	<u>63,105</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	64,986	141	65,127
<b>NET INCOME/(EXPENDITURE)</b>	(1,881)	(141)	(2,022)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	117,210	5,542	122,752
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>115,329</u>	<u>5,401</u>	<u>120,730</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2022	59,950	38,339	1,288	99,577
Additions	<u>-</u>	<u>-</u>	<u>509</u>	<u>509</u>
At 31 December 2022	<u>59,950</u>	<u>38,339</u>	<u>1,797</u>	<u>100,086</u>
<b>DEPRECIATION</b>				
At 1 January 2022	11,980	7,260	644	19,884
Charge for year	<u>1,198</u>	<u>766</u>	<u>342</u>	<u>2,306</u>
At 31 December 2022	<u>13,178</u>	<u>8,026</u>	<u>986</u>	<u>22,190</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>46,772</u>	<u>30,313</u>	<u>811</u>	<u>77,896</u>
At 31 December 2021	<u>47,970</u>	<u>31,079</u>	<u>644</u>	<u>79,693</u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
Debtors		1,954	1,657
Other debtors		-	250
		<u>1,954</u>	<u>1,907</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2022	2021
		£	£
Trade creditors		900	1,048
Taxation and social security		135	-
Other creditors		834	1,107
		<u>1,869</u>	<u>2,155</u>
<b>10. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.1.22	movement	31.12.22
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	115,329	(7,218)	108,111
<b>Restricted funds</b>			
Restricted	5,401	(141)	5,260
	<u>120,730</u>	<u>(7,359)</u>	<u>113,371</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	74,646	(81,864)	(7,218)
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
	<u>74,646</u>	<u>(82,005)</u>	<u>(7,359)</u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	117,210	(1,881)	115,329
<b>Restricted funds</b>			
Restricted	5,542	(141)	5,401
<b>TOTAL FUNDS</b>	<u>122,752</u>	<u>(2,022)</u>	<u>120,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,105	(64,986)	(1,881)
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>63,105</u>	<u>(65,127)</u>	<u>(2,022)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	117,210	(9,099)	108,111
<b>Restricted funds</b>			
Restricted	5,542	(282)	5,260
<b>TOTAL FUNDS</b>	<u>122,752</u>	<u>(9,381)</u>	<u>113,371</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**10. 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 £
<b>Unrestricted funds</b>			
General fund	137,751	(146,850)	(9,099)
<b>Restricted funds</b>			
Restricted	-	(282)	(282)
	<u>137,751</u>	<u>(147,132)</u>	<u>(9,381)</u>
<b>TOTAL FUNDS</b>			

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**BROAD HAVEN BAPTIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1	-
Donations	38,439	36,877
Gift aid	7,203	6,695
Ground rent	<u>10</u>	<u>10</u>
	45,653	43,582
<b>Other trading activities</b>		
Shop income	28,884	17,272
Grants	<u>-</u>	<u>2,250</u>
	28,884	19,522
<b>Investment income</b>		
Deposit account interest	<u>109</u>	<u>1</u>
<b>Total incoming resources</b>	<b>74,646</b>	<b>63,105</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Ministerial wages	12,375	12,251
PAYE overprovision previous year	(388)	-
Pensions	3,754	5,232
Rent and rates	9,776	8,195
Insurance	1,328	1,115
Light and heat	908	462
Telephone and broadband	744	452
Ministerial expenses	477	236
CAP	600	600
BMS and home mission	7,000	6,388
Gifts and donations	1,354	2,460
Grass cutting	425	240
Repairs and renewals	736	473
Pastoral care	313	54
Associations and unions	996	2,323
Catering	-	58
Conference and training days	50	130
Licences	881	625
IT and office expenses	295	779
Charity Shop expenses	5,096	4,515
Charity Shop donations	30,600	11,500
Tearfund	750	1,260
Youth	-	2,026
Services and local outreach activities	232	435
Carried forward	<u>78,302</u>	<u>61,809</u>

This page does not form part of the statutory financial statements

**BROAD HAVEN BAPTIST CHURCH**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	78,302	61,809
Visiting speakers	311	-
Zoom subscriptions	-	169
Freehold property	1,198	1,198
Improvements to property	766	766
Computer equipment	342	323
Bank charges	<u>199</u>	<u>194</u>
	81,118	64,459
<b>Support costs</b>		
<b>Management</b>		
Professional fees	<u>887</u>	<u>668</u>
Total resources expended	<u>82,005</u>	<u>65,127</u>
<b>Net expenditure</b>	<u><u>(7,359)</u></u>	<u><u>(2,022)</u></u>

This page does not form part of the statutory financial statements

Broad Haven Baptist Church  
Fixed Assets  
Year ended 31 December 2022

		Date of Acquisition	Cost B Fwd £	Adds £	Disps £	Cost C Fwd £	Dep'n B Fwd £	Charge For Year £	On Disposals £	Dep'n C Fwd £	NBV 2022 £	NBV 2021 £
<b>Freehold Property</b>	2% SL		59,950.00	-	-	59,950.00	11,980.00	1,198.00	-	13,178.00	46,772.00	47,970.00
			<u>59,950.00</u>	<u>-</u>	<u>-</u>	<u>59,950.00</u>	<u>11,980.00</u>	<u>1,198.00</u>	<u>-</u>	<u>13,178.00</u>	<u>46,772.00</u>	<u>47,970.00</u>
<b>Improvements to Property</b>	2% SL		38,339.00	-	-	38,339.00	7,260.00	766.00	-	8,026.00	30,313.00	31,079.00
			<u>38,339.00</u>	<u>-</u>	<u>-</u>	<u>38,339.00</u>	<u>7,260.00</u>	<u>766.00</u>	<u>-</u>	<u>8,026.00</u>	<u>30,313.00</u>	<u>31,079.00</u>
<b>Computer Equipment</b>	25% SL											
Dell computer		21/06/2018	429.00	-	-	429.00	429.00	-	-	429.00	-	-
PC Specialist		25/10/2021	859.00	-	-	859.00	215.00	215.00	-	430.00	429.00	644.00
Router		10/01/2022		120.00		120.00	-	30.00		30.00	90.00	-
Mircophone		22/12/2022		389.00		389.00	-	97.00		97.00	292.00	-
			<u>1,288.00</u>	<u>509.00</u>	<u>-</u>	<u>1,797.00</u>	<u>644.00</u>	<u>342.00</u>	<u>-</u>	<u>986.00</u>	<u>811.00</u>	<u>644.00</u>
<b>Total Assets</b>			<u>99,577.00</u>	<u>509.00</u>	<u>-</u>	<u>100,086.00</u>	<u>19,884.00</u>	<u>2,306.00</u>	<u>-</u>	<u>22,190.00</u>	<u>77,896.00</u>	<u>79,693.00</u>



**BROAD HAVEN BAPTIST CHURCH**

England & Wales - Charity number 1140738

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# Accounts

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REGISTERED CHARITY NUMBER: 1140738

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2021

FOR

BROAD HAVEN BAPTIST CHURCH

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**BROAD HAVEN BAPTIST CHURCH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Statement of Financial Position</b>	6
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**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal purpose of the charity is to advance the Christian faith, according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in the United Kingdom and the world, as determined by the Church. In order to achieve this principal objective, the Church provides a variety of activities both to its membership and to the community generally. The aim is to demonstrate the love of God in words and actions.

Central to the work of the Church is the provision of regular services of Christian worship. These usually take place in the Chapel on a Sunday morning (as advertised outside the church, on the internet and the local Community Diary), although during the Covid-19 pandemic, services have taken place using a combination of email, post and Zoom. During the summer several services were held on the school playground. Usually these Sunday morning services include specific provision for children and young people in age appropriate groups. During the pandemic, this has been integrated into the provision for adults in Sunday services on Zoom (often supplemented with material delivered through email or post), as well as in the development of a monthly outdoor meeting for families called Worship in the Woods. The Church is committed to being welcoming and friendly towards all members of the community and through the pandemic have invited all to join these services as would happen normally.

For the growth of faith and discipleship, the Church holds a number of small groups, normally in the homes of members. During the pandemic, these groups have continued to meet using Zoom or the telephone or email. When restrictions allowed during the summer, some groups met for socially distanced gatherings in gardens. A group for secondary school aged children which includes young people from other (and no) churches continued to meet through the pandemic on Zoom and then in person with Covid measures in place.

In order to enable the fulfilment of the charity's principal objectives, members are encouraged to volunteer their gifts, abilities and time. They duly share in the activities of the Church, alongside the Minister, in activities such as leading public worship and small groups, children's work, pastoral care, mission, and maintaining the property of the Church in which meetings are held (and graveyard). In addition, during the pandemic, volunteers from the Church were able to support members of the community with food and prescription deliveries, and phone calls to combat social isolation. Although it was closed during the first part of the year due to the pandemic, the church is also responsible for a Charity Shop in a nearby village which is staffed by volunteers from the Church and local community and which generates money for charitable causes in the United Kingdom and abroad. The Charity Shop also provides a valuable 'meeting place' for its neighbourhood, especially for those who are vulnerable.

All activities of the Church operate in line with Safeguarding Policies and Procedures including the requirement that all who work with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service. In addition, the Church is actively involved in considering its response to issues such as racism, the climate crisis, and other justice issues (including being a Fairtrade Church). This is in line with our commitment to being welcoming to all and taking seriously a responsibility to accompany that commitment with action.

The trustees have read the Charity Commission guidance on public benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2021 was a positive year in the life of the Church, notwithstanding the challenges posed by the Covid-19 pandemic.

During the year we retained contact with some who do not live in Pembrokeshire. These individuals joined Zoom services on Sunday and four more recent attendees became members during the year. Five others left the Church. Contact continued with a large number of regulars who are not formally members, but are considered part of the Church. Despite the challenges of Covid-19, numbers remained steady on Sundays and trustees were encouraged by the ways in which the Church had risen to the challenge of sustaining worship and supporting each other and the community through the pandemic. Two trustees resigned during the year and no replacements could be found. Recruitment efforts continued.

Community engagement continued throughout the year, with highlights including a partnership with the Pembrokeshire County Council Community Hub as well as the local Londis store to support the community practically through the pandemic and beyond. A number of our usual community services and events were digitised in some way to take account of pandemic restrictions, such as the Remembrance Service (in collaboration with Broad Haven School), but events such as Candlelit Carols and the Stable Trail returned to their more normal format (albeit with some modifications according to Covid Risk Assessment). The Church garden continues to be used by the Playgroup meeting in the adjoining Village Hall, and the Church is actively exploring how this space may be redeveloped to make a Quiet Garden in which members and the community (including the Playgroup) will be able to reflect and pray in the open air. Also during the year, preparations began with a view to opening The Haven in 2022, a weekly wellbeing café in partnership with the national charity Renew Wellbeing.

**FINANCIAL REVIEW**

**Financial review**

The Church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds during the year.

The most significant expense relates to the cost of paying and housing the minister, to lead and co-ordinate the Church's activities including the Sunday Services, pastoral care for the congregation and community, equipping and encouraging the membership in their life, Christian witness and service.

The Church also expressed its part in the life of the wider Church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the Church's activities, many of which run with little or no impact on the Church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

**Reserves policy**

The results for the year and financial position of the charity for the year ended 31 December 2021 are shown in the financial statements. There was a deficit in the year of £2,022 (2020 - £10,738 surplus). The charity is reliant upon the support of the church members and continued donations without which it would be unable to continue in existence.

The Trustees have established a Reserves Policy to enable the church to function effectively and meet its obligations in the event of a decline in our income or a major cost. This is currently set at the retention of at least 15% of its assets as a reserve.

**Going concern**

The Church has been impacted in its ability to function due to Covid, but has continued to receive membership. The Trustees believe that the charity is in a position to continue for the foreseeable future due to the reserves held and preparation of the accounts on a going concern basis is appropriate.

**BROAD HAVEN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Broad Haven Baptist Church was registered as a charity on 8th March 2011 with the Charity Commission for England and Wales. It is governed by an Approved Governing Document in the form of its constitution which was adopted on 30th June 2010 and amended on 4th March 2015.

The Members Meeting usually takes place four times a year, although because of the Covid-19 pandemic in 2021, these meetings took place on Zoom. Although the governing document does not make provision for such electronic meetings, the trustees felt that this was the best way to proceed for the good governance of the charity. The same decision was taken for monthly deacons meetings, which proceeded on Zoom when restrictions required, and in person when permitted.

The practice of the Church is that relevant matters may be submitted to the Church Meeting by the Trustees for guidance, or may be raised by members in Church meeting (or through correspondence) for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

**Recruitment and appointment of new trustees**

Trustees are elected by the membership of the Church in line with the requirements of the governing document.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1140738

**Principal address**

34 New Road  
Haverfordwest  
Pembrokeshire  
SA61 1TY


**Trustees**

F Maull  
R Abadioru  
H Dare  
M Vickery (resigned 30.4.21)  
D Thomas (resigned 30.6.21)  
L Harries  
R McGovern

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of trustees on 1/5/2022 and signed on its behalf by:

  
.....  
F Maull - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD HAVEN BAPTIST CHURCH**

**Independent examiner's report to the trustees of Broad Haven Baptist Church**

I report to the charity trustees on my examination of the accounts of Broad Haven Baptist Church (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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.

*Alun Evans*

Alun Evans  
Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: *25 May 2022*

**BROAD HAVEN BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

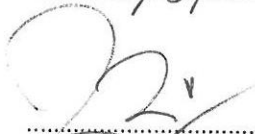
	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		43,582	-	43,582	50,863
Other trading activities	2	19,522	-	19,522	16,901
Investment income	3	1	-	1	4
<b>Total</b>		<u>63,105</u>	<u>-</u>	<u>63,105</u>	<u>67,768</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		64,986	141	65,127	57,030
<b>NET INCOME/(EXPENDITURE)</b>		<u>(1,881)</u>	<u>(141)</u>	<u>(2,022)</u>	<u>10,738</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		117,210	5,542	122,752	112,014
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>115,329</u></u>	<u><u>5,401</u></u>	<u><u>120,730</u></u>	<u><u>122,752</u></u>

The notes form part of these financial statements

**BROAD HAVEN BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	74,292	5,401	79,693	81,121
<b>CURRENT ASSETS</b>					
Debtors	8	1,907	-	1,907	2,465
Cash at bank and in hand		41,285	-	41,285	40,302
		<u>43,192</u>	<u>-</u>	<u>43,192</u>	<u>42,767</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,155)	-	(2,155)	(1,136)
<b>NET CURRENT ASSETS</b>					
		<u>41,037</u>	<u>-</u>	<u>41,037</u>	<u>41,631</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>115,329</u>	<u>5,401</u>	<u>120,730</u>	<u>122,752</u>
<b>NET ASSETS</b>					
		<u>115,329</u>	<u>5,401</u>	<u>120,730</u>	<u>122,752</u>
<b>FUNDS</b>					
Unrestricted funds	10			115,329	117,210
Restricted funds				5,401	5,542
<b>TOTAL FUNDS</b>					
				<u>120,730</u>	<u>122,752</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1/5/2022 and were signed on its behalf by:

  
 .....  
 F Maull - Trustee

**BROAD HAVEN BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Computer equipment	- 25% on cost

**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.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Shop income	17,272	6,481
Grants	2,250	10,000
Electricity refunds	-	420
	<u>19,522</u>	<u>16,901</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	1	4
	<u>1</u>	<u>4</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The only remuneration paid to trustees during the year was ministerial stipends to Revd H Dare in relation to duties to the Church. These totalled £12,250 (2020 - £12,000).

Pension contributions totalling £1,539 were paid for Revd H Dare (2020 - £1,512).

Also pension contributions of £3,694 were paid for the previous Minister (2020 - £2,724).

**Trustees' expenses**

The only trustees expenses paid were Ministerial expenses. These amounted to £236 for the year ended 31 December 2021 and £319 for the year ended 31 December 2020.

**5. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	12,251	12,000
Other pension costs	5,232	4,236
	<u>17,483</u>	<u>16,236</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	50,863	-	50,863
Other trading activities	16,901	-	16,901
Investment income	4	-	4
<b>Total</b>	<u>67,768</u>	<u>-</u>	<u>67,768</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	56,889	141	57,030
<b>NET INCOME/(EXPENDITURE)</b>	<u>10,879</u>	<u>(141)</u>	<u>10,738</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	106,331	5,683	112,014
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>117,210</u></u>	<u><u>5,542</u></u>	<u><u>122,752</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2021	59,950	38,339	429	98,718
Additions	-	-	859	859
At 31 December 2021	<u>59,950</u>	<u>38,339</u>	<u>1,288</u>	<u>99,577</u>
<b>DEPRECIATION</b>				
At 1 January 2021	10,782	6,494	321	17,597
Charge for year	1,198	766	323	2,287
At 31 December 2021	<u>11,980</u>	<u>7,260</u>	<u>644</u>	<u>19,884</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>47,970</u>	<u>31,079</u>	<u>644</u>	<u>79,693</u>
At 31 December 2020	<u><u>49,168</u></u>	<u><u>31,845</u></u>	<u><u>108</u></u>	<u><u>81,121</u></u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Debtors	1,657	2,215
Other debtors	250	250
	<u>1,907</u>	<u>2,465</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,048	-
Other creditors	1,107	1,136
	<u>2,155</u>	<u>1,136</u>

10. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	117,210	(1,881)	115,329
<b>Restricted funds</b>			
Restricted	5,542	(141)	5,401
<b>TOTAL FUNDS</b>	<u>122,752</u>	<u>(2,022)</u>	<u>120,730</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	63,105	(64,986)	(1,881)
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>63,105</u>	<u>(65,127)</u>	<u>(2,022)</u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	106,331	10,879	117,210
<b>Restricted funds</b>			
Restricted	5,683	(141)	5,542
<b>TOTAL FUNDS</b>	<u>112,014</u>	<u>10,738</u>	<u>122,752</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,768	(56,889)	10,879
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>67,768</u>	<u>(57,030)</u>	<u>10,738</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	106,331	8,998	115,329
<b>Restricted funds</b>			
Restricted	5,683	(282)	5,401
<b>TOTAL FUNDS</b>	<u>112,014</u>	<u>8,716</u>	<u>120,730</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. 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 £
<b>Unrestricted funds</b>			
General fund	130,873	(121,875)	8,998
<b>Restricted funds</b>			
Restricted	-	(282)	(282)
 <b>TOTAL FUNDS</b>	<b>130,873</b>	<b>(122,157)</b>	<b>8,716</b>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**BROAD HAVEN BAPTIST CHURCH**

England & Wales - Charity number 1140738

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# Accounts

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REGISTERED CHARITY NUMBER: 1104738<sup>LD</sup>

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2020**

**FOR**

**BROAD HAVEN BAPTIST CHURCH**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

**BROAD HAVEN BAPTIST CHURCH**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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## BROAD HAVEN BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principal purpose of the charity is to advance the Christian faith, according to the principles of the Baptist denomination, including the advancement of education, community service and other such general charitable purposes in the United Kingdom and the world, as determined by the Church. In order to achieve this principal objective, the Church provides a variety of activities both to its membership and to the community generally. The aim is to demonstrate the love of God in words and actions.

Central to the work of the church is the provision of regular services of Christian worship. These usually take place in the Chapel on a Sunday morning (as advertised outside the church, on the internet and the local Community Diary), although during the Covid-19 pandemic, services have taken place using a combination of email, post and Zoom. Usually these Sunday morning services include specific provision for children and young people in age appropriate groups. During the pandemic, this has been integrated into the provision for adults in Sunday services on Zoom (often supplemented with material delivered through email or post). The church is committed to being welcoming and friendly towards all members of the community and through the pandemic have invited all to join these services as would happen normally.

For the growth of faith and discipleship, the church holds a number of small groups, normally in the homes of members. During the pandemic, these groups have continued to meet using Zoom or the telephone or email. When restrictions allowed during the summer, some members of these groups and others came together for socially distanced gatherings in the Manse garden. A group for secondary school aged children which includes young people from other (and no) churches continued to meet through the pandemic on Zoom.

In order to enable the fulfilment of the charity's principal objectives, members are encouraged to volunteer their gifts, abilities and time. They duly share in the activities of the church, alongside the Minister, in activities such as leading public worship and small groups, children's work, pastoral care, mission, and maintaining the property of the church in which meetings are held (and graveyard). In addition, during the pandemic, volunteers from the church were able to support members of the community with food and prescription deliveries, and phone calls to combat social isolation. Although it was closed during the pandemic, the church is also responsible for a Charity Shop in a nearby village which is staffed by volunteers from the church and local community and which generates money for charitable causes in the United Kingdom and abroad. The Charity Shop also provides a valuable 'meeting place' for its neighbourhood, especially for those who are vulnerable.

All activities of the church operate in line with Safeguarding Policies and Procedures including the requirement that all who work with children and vulnerable adults are appropriately vetted with regard to the Disclosure and Barring Service. In addition, the church is actively involved in considering its response to issues such as racism, the climate crisis, and other justice issues (including being a Fairtrade Church). This is in line with our commitment to being welcoming to all and taking seriously a responsibility to accompany that commitment with action.

The trustees have read the Charity Commission guidance on public benefit, and are satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

## **BROAD HAVEN BAPTIST CHURCH**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements and performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2020 was a positive year in the life of the church, notwithstanding the challenges posed by the Covid-19 pandemic.

During the year several new individuals joined Zoom services on Sunday and four of those expressed an interest in membership by the end of the year. Two church members died during the year and three others left the church. Contact continued with a large number of regulars who are not formally members, but are considered part of the church. Despite the challenges of Covid 19, numbers remained steady on Sundays and trustees were encouraged by the ways in which the church had risen to the challenge of sustaining worship and supporting each other and the community through the pandemic.

Community engagement continued throughout the year, with highlights including a partnership with the Pembrokeshire County Council Community Hub as well as the local Londis store to support the community practically through the pandemic and beyond. A number of our usual community services and events were digitised in some way to take account of pandemic restrictions, such as the Remembrance Service (in collaboration with Broad Haven School), Community Carols (including a Virtual Community Choir) and the Stable Trail (using QR codes to tell the Christmas Story around the village). Although it was closed for much of the year, the Charity Shop took the opportunity to redecorate and reorganise ready for post pandemic reopening. The church garden continues to be used by the Playgroup meeting in the adjoining Village Hall, and the church is actively exploring how this space may be redeveloped to make a Quiet Garden in which members and the community (including the Playgroup) will be able to reflect and pray in the open air.

#### **FINANCIAL REVIEW**

##### **Financial review**

The church continues to raise the funds which it needs to carry on its activities from within its own membership and congregation. No wider public appeal was made for funds during the year.

The most significant expense relates to the cost of paying and housing the minister, to lead and co-ordinate the church's activities including the Sunday Services, pastoral care for the congregation and community, equipping and encouraging the membership in their life, Christian witness and service.

The church also expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the church's own charitable purpose.

The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

The financial results for the year, together with a summary of the accounting policies adopted are set out in the accompanying financial statements.

## BROAD HAVEN BAPTIST CHURCH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

#### FINANCIAL REVIEW

##### Reserves policy

The results for the year and financial position of the charity for the year ended 31 December 2020 are shown in the financial statements. There was a surplus in the year of £10,738 (2019 - £1,374). The charity is reliant upon the support of the church members and continued donations without which it would be unable to continue in existence.

The Trustees have established a Reserves Policy to enable the church to function effectively and meet its obligations in the event of a decline in our income or a major cost. This is currently set at the retention of at least 15% of its assets as a reserve.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Broad Haven Baptist Church was registered as a charity on 8th March 2011 with the Charity Commission for England and Wales. It is governed by an Approved Governing Document in the form of its constitution which was adopted on 30th June 2010 and amended on 4th March 2015.

The Members Meeting usually takes place four times a year, although because of the Covid-19 pandemic in 2020, one of these 'meetings' took the form of email correspondence to members, one was not held, and the final meeting took place on Zoom. Although the governing document does not make provision for such electronic meetings, the trustees felt that this was the best way to proceed for the good governance of the charity. The same decision was taken for monthly deacons meetings, which proceeded on Zoom throughout the pandemic.

The practice of the church is that relevant matters may be submitted to the Church meeting by the Trustees for guidance, or may be raised by members in Church meeting (or through correspondence) for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

##### Recruitment and appointment of new trustees

Trustees are elected by the membership of the church in line with the requirements of the governing document.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1104738

40

##### Principal address

34 New Road  
Haverfordwest  
Pembrokeshire  
SA61 1TY

**BROAD HAVEN BAPTIST CHURCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees**

F Maull  
R Abadioru  
H Dare  
M Vickery  
D Thomas  
Y Pusey (resigned 15.8.20)  
L Harries  
R McGovern (appointed 1.1.20)

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Approved by order of the board of trustees on 15th April 2021 and signed on its behalf by:

L Harries  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BROAD HAVEN BAPTIST CHURCH**

**Independent examiner's report to the trustees of Broad Haven Baptist Church**

I report to the charity trustees on my examination of the accounts of Broad Haven Baptist Church (the Trust) for the year ended 31 December 2020.

**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.

*Alun Evans*

Alun Evans  
Bevan Buckland LLP  
Chartered Accountants  
45 High Street  
Haverfordwest  
Pembrokeshire  
SA61 2BP

Date: ..... 2 June 2021 .....

**BROAD HAVEN BAPTIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		50,864	-	50,864	50,022
Other trading activities	2	16,901	-	16,901	32,202
Investment income	3	4	-	4	5
<b>Total</b>		<u>67,769</u>	-	<u>67,769</u>	<u>82,229</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		56,890	141	57,031	80,855
<b>NET INCOME/(EXPENDITURE)</b>		<u>10,879</u>	<u>(141)</u>	<u>10,738</u>	<u>1,374</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		106,331	5,683	112,014	110,640
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>117,210</u></u>	<u><u>5,542</u></u>	<u><u>122,752</u></u>	<u><u>112,014</u></u>

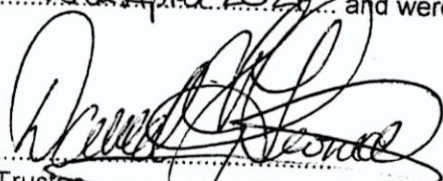
The notes form part of these financial statements

**BROAD HAVEN BAPTIST CHURCH**

**BALANCE SHEET  
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	75,579	5,542	81,121	83,192
<b>CURRENT ASSETS</b>					
Debtors	8	2,465	-	2,465	2,123
Cash at bank		40,302	-	40,302	27,742
		<u>42,767</u>	<u>-</u>	<u>42,767</u>	<u>29,865</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,136)	-	(1,136)	(1,043)
<b>NET CURRENT ASSETS</b>		<u>41,631</u>	<u>-</u>	<u>41,631</u>	<u>28,822</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>117,210</u>	<u>5,542</u>	<u>122,752</u>	<u>112,014</u>
<b>NET ASSETS</b>		<u>117,210</u>	<u>5,542</u>	<u>122,752</u>	<u>112,014</u>
<b>FUNDS</b>	10				
Unrestricted funds				117,210	106,331
Restricted funds				5,542	5,683
<b>TOTAL FUNDS</b>				<u>122,752</u>	<u>112,014</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th April 2021 and were signed on its behalf by:

  
Trustee

## BROAD HAVEN BAPTIST CHURCH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Computer equipment	- 25% on cost

##### **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.

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Shop income	6,481	32,202
Grants	10,000	-
Electricity refunds	420	-
	<u>16,901</u>	<u>32,202</u>

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	4	5
	<u>4</u>	<u>5</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The only remuneration paid to trustees during the year was ministerial stipends to Revd H Dare in relation to duties to the Church. These totalled £12,000 (2019 - £11,725).

Pension contributions totalling £4,236 were also paid for Revd H Dare (2019 - £5,033).

**Trustees' expenses**

The only trustees expenses paid were Ministerial expenses. These amounted to £319 for the year ended 31 December 2020 and £1,310 for the year ended 31 December 2019.

**5. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	12,000	11,725
Other pension costs	4,236	5,033
	<u>16,236</u>	<u>16,758</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>			
	Unrestricted fund £	Restricted fund £	Total funds £	
	<b>INCOME AND ENDOWMENTS FROM</b>			
	Donations and legacies	50,022	-	50,022
	Other trading activities	32,202	-	32,202
	Investment income	5	-	5
	<b>Total</b>	<b>82,229</b>	<b>-</b>	<b>82,229</b>
	<b>EXPENDITURE ON Charitable activities</b>			
	General	80,714	141	80,855
	<b>NET INCOME/(EXPENDITURE)</b>	<b>1,515</b>	<b>(141)</b>	<b>1,374</b>
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	104,816	5,824	110,640
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>106,331</b>	<b>5,683</b>	<b>112,014</b>
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			
	Freehold property £	Improvements to property £	Computer equipment £	Totals £
	<b>COST</b>			
	At 1 January 2020 and 31 December 2020	59,950	38,339	429
	<b>DEPRECIATION</b>			
	At 1 January 2020	9,584	5,728	214
	Charge for year	1,198	766	107
	At 31 December 2020	10,782	6,494	321
	<b>NET BOOK VALUE</b>			
	At 31 December 2020	49,168	31,845	108
	At 31 December 2019	50,366	32,611	215

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Debtors	2,215	1,873
Other debtors	250	250
	<u>2,465</u>	<u>2,123</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	1,136	1,043
	<u>1,136</u>	<u>1,043</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	106,331	10,879	117,210
<b>Restricted funds</b>			
Restricted	5,683	(141)	5,542
<b>TOTAL FUNDS</b>	<u>112,014</u>	<u>10,738</u>	<u>122,752</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	67,769	(56,890)	10,879
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>67,769</u>	<u>(57,031)</u>	<u>10,738</u>

BROAD HAVEN BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	104,816	1,515	106,331
<b>Restricted funds</b>			
Restricted	5,824	(141)	5,683
<b>TOTAL FUNDS</b>	<u>110,640</u>	<u>1,374</u>	<u>112,014</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,229	(80,714)	1,515
<b>Restricted funds</b>			
Restricted	-	(141)	(141)
<b>TOTAL FUNDS</b>	<u>82,229</u>	<u>(80,855)</u>	<u>1,374</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	104,816	12,394	117,210
<b>Restricted funds</b>			
Restricted	5,824	(282)	5,542
<b>TOTAL FUNDS</b>	<u>110,640</u>	<u>12,112</u>	<u>122,752</u>

**BROAD HAVEN BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**10. 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 £
<b>Unrestricted funds</b>			
General fund	149,998	(137,604)	12,394
<b>Restricted funds</b>			
Restricted	-	(282)	(282)
<b>TOTAL FUNDS</b>	149,998	(137,886)	12,112

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.