

WOTTON-UNDER-EDGE BAPTIST CHURCH

Registered Charity no. 1141792

Annual Report and Financial Statements

Year Ending 31 December 2021

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Charitable Status	Wotton-under-Edge Baptist Church is a Registered Charity no. 1141792	
Church Address	Wotton-under-Edge Baptist Church The Rope Walk Wotton-under-Edge Gloucestershire GL12 7AA	
Managing Trustees	Thomas Wharin Andrew Lockton Martin Barker Arlene Greenwood Sarah-Louise Sudlow Andy Williams Diana Baker	Minister (Employee) Secretary (from 16 Sep 2021) Treasurer Deacon (Employee) Deacon Secretary (to 16 Sep 2021)
Custodian Trustees	West of England Baptist Network Little Stoke Baptist Church Kingsway Little Stoke Bristol BS34 6JW	
Bankers	Lloyds Bank plc Wotton-under-Edge Branch 23 Long Street Wotton-under-Edge Gloucestershire GL12 7DA	
Independent Examiner	Linda Hughes Burton Sweet Chartered Certified Accountants Well House The Chipping Wotton-under-Edge Gloucestershire	

Trustees' Annual Report for the period from 1st January 2021 to 31st December 2021

CONSTITUTION AND OBJECTIVES

Objectives and Activities

Summary of the purposes of the charity:

As stated in Wotton Baptist Church's Governing Document 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.'

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

During the reporting period the church has achieved its principal purpose by seeking to provide spiritual and practical help to individuals, within and connected to the church and to bless and benefit our local, national and international communities through our links. Many activities have been undertaken and these are set out in the "charitable activities" section below, and it is considered that they are all for the public benefit.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The Trustees having referred to the guidance contained in the Charity Commission's general guidance on public benefit when planning our current and future activities, and believe that they comply with this guidance.

Achievements and Performance

Throughout the reporting period the church has actively complied with statutory requirements such as data protection and safeguarding, for example by providing on-line safeguarding refresher training in October. The church has also complied with all Government legal requirements and guidance regarding Covid-19.

Congregational

Throughout 2021, the church has gradually moved its activities from on-line and from a more restricted range of activities to a pattern approaching those delivered pre-pandemic. Congregational worship on a Sunday morning which was fully on-line at the beginning of the year, has moved to a combination of meeting at the church premises and by use of Zoom. This ensures continuing spiritual and emotional support for the members and other attendees whether they are self-isolating or restricted for other reasons. The church had 93 members at the end of the year, up 3 from the beginning of the year. A headcount towards the end of the year across 3 Sundays documented that on a Sunday 74 adults and 28 under 18's. Across all activities the church was in contact with an estimated 107 adults and 62 under 18's demonstrating that the church reaches beyond its membership to support the local community.

During the week homegroups i.e. smaller local groups, have continued to operate along similar lines, individualised to members spiritual, emotional and practical needs and have been another way of providing support during the pandemic.

Children and youth activities were more severely affected by Covid-19 restrictions and on-line activities were much more limited than the usual provision. However towards the end of the year groups were able to meet again in person and are approaching prepandemic numbers, demonstrating that the church has been able to retain contact with children and youth during this time of increased mental strain. As a result we were also able to hold a weekend event in September and start a younger youth group. New attendees to the church have brought along with them increased numbers of primary-school age children. Building on this there is every anticipation that we will be able to hold a holiday club event this coming year, even though 2021's event had to be cancelled.

The church ran an Alpha course, via Zoom, which allows attendees to receive a clear understanding of the Christian Faith. We also ran additional on-line course on Working through Bereavement; Prayer and the Bible helping people to deal with the challenges of mental and spiritual issues especially pertinent to a time of pandemic.

During this year the church undertook a major refurbishment of the church hall which is a grade 2 listed building and had undergone a quinquennial review which required some remedial work. The opportunity was taken to also upgrade the building so that it could continue and expand its work of providing a facility for the church and local community. Funds were raised by grants and giving by members and were in line with guidance from the listed buildings committee responsible for the premises. The work was almost completed by the end of the year.

Local

The church is an active member of Churches Together in Wotton (Charity no. 1113299) which carries out a variety of community activities in the town of Wotton-under-Edge and surrounding villages. During the year Churches Together distributed Bible to all primary school leavers and organised an interactive outdoor Easter trail. WBC also participated in joint Easter services, Holiday at Home for older people, Remembrance Day celebrations and a Christmas card distribution.

Debt advice continued through the reporting period but the number of face-to-face consultations was restricted to protect clients and advisors, and in line with Covid regulations. Perhaps surprisingly few new clients approached the service and its future is currently under review. Up to this year though this was a regularly used service.

The church provided an opportunity for vulnerable and/or isolated mothers of young children to meet in line with governmental guidance earlier in the year. This was an invaluable service to several families but once the church's prepandemic provision of a toddler group (Little Fishes) was able to meet again this provision was taken on by that group.

The pastor and youth worker provide regular input into local schools, contributing to school assemblies and class teaching. Earlier in the year this provision was limited due to Covid-19 but towards the end of the year this was restarted and there is every sign that this will be a considerable commitment during the next reporting period. In addition, but similarly affected by Covid-19 the church youth worker provides support to disenfranchised local youth by working with and alongside another local charity, The Door (Charity No 1131919).

Various activities are run from the church premises but are not overseen by the church itself. The church charges a fee to cover its costs and contribute to the building fund. These groups include: Brownies, Debt Advice, Local Food Bank, Slimming World and a Chamber Music Group. The hall is also used in normal circumstances for private parties and fund-raising events. This latter use has been limited this year but the church did participate in the Tearfund Big Quiz in November and raised £720 for this partner charity.

A Rocha (Charity No. 1089276). During the latter part of the year and arising out of discussions about the church hall refurbishment the church has become more involved with this organisation which encourages churches to be more actively engaged with environmental issues. Towards the end of the year the church was developing an environmental policy which has now been adopted and as we move through 2022 we anticipate improving our environmental impact profile.

Regional

The church supports a Bristol based charity (Charity No 1062391), One25, which provides support to streetworkers – providing a place of safety for these vulnerable women and mechanisms for rehabilitation back into mainstream society. The church receives updates from One25 and has provided financial support directly and encourages members to give directly if they would like to do so.

Through the regional Baptist association (WEBNET; Charity No 1092443) and the national association (the Baptist Union of Great Britain (Charity No. 1181392) the church is engaged with national issues and encourages church members to engage with government consultation and with their local MPs where and when appropriate.

Work with a local Congregational Chapel, as described in the 2020 Report, in a nearby town continued during 2021 although progressed slowly due to Covid restrictions. It is anticipated that this will be further explored and expanded during 2022.

International

The church supports and engages with a number of international organisations. These include:

The Baptist Missionary Society (Charity No. 1174364). The church receives and circulates regular information from BMS Missionaries based in Bangladesh and Thailand. Those in Bangladesh are providing practical help to families affected by flooding, exacerbated by climate change. Those in Thailand have been providing IT and administrative support to a local charity that cares for children who have been subject to neglect and abuse and provides a programme of rehabilitation. Over Zoom the church received an update from the missionaries in Thailand and has been kept up to date with both missionaries via regular updates. In response the church supports these missionaries through prayer and giving.

Dagoretti (Charity No. 1104382). The Dagoretti Corner Street Children Programme charity provides rehabilitation, education and provision of food for ex-street children in Dagoretti, a deprived area of Nairobi in Kenya. Currently, nine young men aged between 16 and early 20s live on land owned by the charity under the care of resident house parents, Mutunga and Florence. The church provides prayer and financial support (£600 in 2021), alongside contributing by members holding Trustees membership.

Open Doors (Charity No. 1125684). This is an international charity focussed on people who are persecuted for their religious beliefs. Open Doors campaigns on behalf of victims, provides practical care for them and their families and works with governments to promote religious tolerance. The church supports Open Doors through prayer and giving and members are encouraged to write letters to the appropriate authorities in specific situations.

Tearfund (Charity No. 265464). Tearfund is a large international development and relief organisation which the church actively engages with in a number of ways, including prayer and financial support, through The Big Quiz event this year (see earlier) which raised £720.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Wotton-under-Edge Baptist Church is constituted under a Constitution adopted on 16 September 2010. Prior to this date it was constituted under a Trust Deed. The church is part of the Baptist Union of Great Britain network, registration number 9074. A Governing Document defines the way it operates.

Recruitment and appointment of new trustees

The charity will look for new trustees as required. Such persons will need to be eligible to serve in accordance with the Articles of Association. During the reporting period the church secretary stood down at the end of their tenure and was replaced. Trustees are proposed and seconded by church members and confirmed by a vote as described in the Governing Document.

Organisational structure

The day to day administration of the Church is undertaken by a part-time administrative staff member. The Trustees are assisted in their roles by a group of team leaders who have oversight for particular areas in the Church including facilities, IT, worship and children and youth work – a new volunteer leader for primary school-aged children was appointed in 2021. The trustees and team leaders are assisted by numerous church members who volunteer their time and abilities to support the activities of the church.

In total we have 4 paid members of staff:

- Tom Wharin, our minister, has been with us for over 10 years, and has ably and wisely led us through all the changes which Covid 19 brought about in how we “do church”, and how we connect with the local community. He is much valued and loved, and is a well known and respected figure by all ages in the community.
- Karen Dover continues as our part-time Youth Worker, adapting under covid restrictions as to how she relates to the young people within the church, from the community, and within the local secondary school. Karen continues to work with The Door (Charity No. 1131919), a Christian youth support organisation based in Stroud, although the format of that involvement has of necessity changed. She is helped by group of dedicated volunteers.

- Arlene Greenwood continues to keep us all in order as our church Administrator in term-time, and getting her head round the various and ever-changing restrictions under Covid-19. She is the first point of contact for bookings to use the premises, and ably and efficiently produces adverts and flyers for events as needed, circulating emails as needed and maintaining adherence to GDPR requirements.
- Kelly Watkins is our part-time cleaner, who cheerfully and consistently keeps the premises clean every week. During lockdown she has taken the opportunity to deep-clean different parts of the premises.

Procedures for induction and training of new trustees

Prospective trustees are made aware of their obligations by being provided with Charity Commission literature and website links and through discussions with the chair of the Trustees, generally the church pastor.

Reserves Policy

The trustees consider that the level of free reserves held in the General Fund (£27,700 at the end of 2021) should cover three months' maximum expenditure in order to enable the church to fulfil its legal obligations with respect to employees and creditors in the event that the church ceases to exist. The average three-monthly normal expenditure from the General Fund in 2021 was about £23,600 (2020 - £22,472).

Trustees

The Trustees who have served during the year are set out on page 1. Managing Trustees are elected by members of Wotton Baptist Church and serve for a period of 3 years after which time they may, if willing, be nominated again and stand for re-election. The Minister remains a Trustee until the end of his ministry with this church. Trustees meet at least monthly and members meetings are held bi-monthly. While we are grateful to have a larger leadership team, we would still welcome two further deacons to join the team.

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of the charity and its financial activities for that period. In preparing the statement the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and to enable trustees to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

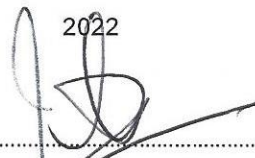
Approved by the Trustees on

and signed on their behalf by:


Martin Barker, Treasurer

16th March

2022


Andrew Lockton, Secretary

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WOTTON-UNDER-EDGE BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDING 31st DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming Resources					
Voluntary Income	Note 2	107,893.86	55,009.30	162,903.16	104,929.89
Investment Income	Note 3	49.62	845.92	895.54	1,012.20
Other incoming resources	Note 4	3,356.07	2,872.94	6,229.01	7,393.39
Incoming Resources		111,299.55	58,728.16	170,027.71	113,335.48
Asset and Investment sales, etc.	Note 9	0.00	0.00	0.00	0.00
Total Incoming Resources		111,299.55	58,728.16	170,027.71	113,335.48
Resources Expended					
Charitable activities	Note 5	94,308.76	80,740.64	175,049.40	110,638.28
Governance costs	Note 1	0.00	0.00	0.00	0.00
Other resources expended		0.00	0.00	0.00	0.00
Resources Expended	Notes 6 to 8	94,308.76	80,740.64	175,049.40	110,638.28
Asset and Investment sales, etc	Note 9	0.00	0.00	0.00	0.00
Total Resources Expended		94,308.76	80,740.64	175,049.40	110,638.28
Net Movement in Funds					
Net Incoming Resources		16,990.79	-22,012.48	-5,021.69	2,697.20
Transfer Between Funds		-9,564.97	9,564.97	0.00	0.00
Total Funds Brought Forward at 1 January		20,274.75	29,210.10	49,484.85	49,102.56
Total Funds Carried Forward at 31 December		27,700.57	16,762.59	44,463.16	51,799.76
Assets (not capitalised)					
Tangible Fixed Assets	Note 9	0.00	2,122,125.00	2,122,125.00	2,122,125.00
Bank and Cash	Note 10	27,700.57	16,762.59	44,463.16	51,799.76
Total Assets		27,700.57	2,138,887.59	2,166,588.16	2,173,924.76
Current Liabilities	Note 11	0.00	0.00	0.00	0.00
TOTAL NET CURRENT ASSETS		27,700.57	2,138,887.59	2,166,588.16	2,173,924.76

Approved by the Trustees on
and signed on their behalf by:
.....
Martin Barker, Treasurer

16th March

2022

.....
Andrew Lockton, Secretary

WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

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1. ACCOUNTING POLICY

a) General

The financial statements have been prepared on a Receipts and Payments basis and accord with S.42(3) Charities Act 1993

b) Tangible Assets

Freehold buildings and land not depreciated
Church buildings are Grade II listed and valued at their insurance value
The manse is valued at cost

c) Voluntary Income

Voluntary income is donations and gifts and is included
in full in the statement of Financial Activities when received

d) Unrestricted Funds

Unrestricted funds are donations and other income received or generated
for the objects of Wotton Baptist Church without further specific purpose
and are available as general funds.

e) Designated Funds

Designated funds are unrestricted funds earmarked by the Managing
Trustees for particular purposes. In 2021 there were no Designated Funds.

f) Restricted Funds

Restricted funds are to be used for the specific purpose as laid down
by the donor. Expenditure which meets these criteria is identified
to the fund.

g) Resources Expended

Expenditure is included on a cash basis and is allocated directly
to expenditure headings

h) Governance costs

This represents direct expenditure on the governance of the church.
Management is carried out without charge by volunteers supported by our employees which include a minister and part time administrator.
The intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers
for their services.

WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

		Unrestricted	Restricted	Total	Total
				2021	2020
		£	£	£	£
2. VOLUNTARY INCOME					
Offering		79,084.00	1,857.51	80,941.51	79,266.04
Tax refund	see note (ix)	27,676.09	17,831.79	45,507.88	5,968.75
Gift Days			28,820.00	28,820.00	0.00
One Off Gifts		1,133.77	6,500.00	7,633.77	207.53
VOLUNTARY INCOME TOTAL		107,893.86	55,009.30	162,903.16	85,442.32

3. INVESTMENT INCOME					
Charity Commissioners dividend			845.92	845.92	829.44
Interest		49.62	0.00	49.62	158.57
INVESTMENT INCOME TOTAL		49.62	845.92	895.54	988.01

4. OTHER INCOMING RESOURCES					
Hall use (for Bldg Fund)		0.00	2,545.00	2,545.00	2,737.50
Sundry Receipts		150.00	0.00	150.00	0.00
Refunds		728.78	197.94	926.72	1,199.00
Little Fishes		0.00	0.00	0.00	0.00
Kidzone		37.29	0.00	37.29	0.00
Youth trips various		0.00		0.00	0.00
Viney hill (Youth Trip) after refunds		2,440.00		2,440.00	0.00
Collections for causes			130.00	130.00	0.00
Pulse		0.00	0.00	0.00	0.00
Total		3,356.07	2,872.94	6,229.01	3,936.50
INCOMING RESOURCES TOTAL		111,299.55	58,728.16	170,027.71	90,366.83

WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
5. COSTS OF ACTIVITIES IN FURTHERANCE OF THE CHURCH'S CHARITABLE AIMS				
MINISTRY				
MINISTER				
Stipend	29,051.89	305.45	29,357.34	28,134.88
National Insurance Emp Contr	0.00	0.00	0.00	0.00
Pension WBC Contr	6,225.42	0.00	6,225.42	6,098.40
BU Pension Shortfall Contr	3,695.40	0.00	3,695.40	2,723.58
Total	38,972.71	305.45	39,278.16	36,956.86
EXPENSES				
Car	117.30	0.00	117.30	185.95
Telephone	66.00	0.00	66.00	60.00
Conferences	520.00	0.00	520.00	0.00
Sundries	211.21	0.00	211.21	105.23
Total	914.51	0.00	914.51	351.18
MANSE EXPENSES				
Repairs	2,630.80	0.00	2,630.80	360.20
Gas Service Contract	355.68	0.00	355.68	350.77
Insurance	325.67	0.00	325.67	284.65
Water Charge	574.57	0.00	574.57	630.04
Council Tax	2,045.01	0.00	2,045.01	1,959.68
Sundries	114.32	0.00	114.32	134.99
Total	6,046.05	0.00	6,046.05	3,720.33
YOUTH WORKER				
Remuneration	5,823.96	0.00	5,823.96	5,823.96
Pension WBC Contr	582.36	0.00	582.36	582.36
Expenses - Car	541.35	0.00	541.35	198.90
Total	6,947.67	0.00	6,947.67	6,605.22
CLEANER (part time)				
Remuneration	3,424.24	0.00	3,424.24	3,364.56
Total	3,424.24	0.00	3,424.24	3,364.56
ADMINISTRATOR (part time)				
Remuneration	4,086.96	0.00	4,086.96	3,992.84
Total	4,086.96	0.00	4,086.96	3,992.84
MINISTRY TOTAL	60,392.14	305.45	60,697.59	54,990.99

WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

Unrestricted	Restricted	2021	2020
		Total	Total
£	£	£	£

MISSION

General Mission	430.96	0.00	430.96	613.68
Kidzone	256.50	0.00	256.50	268.41
Little Fishes	0.00	0.00	0.00	0.00
Ben Rayfield Inc Grant	0.00	0.00	0.00	0.00
Youth Work 14 yrs up	395.10	0.00	395.10	367.71
Pulse	101.20	0.00	101.20	110.12
Holiday Club	0.00	0.00	0.00	0.00
Youth trip Viney Hill	2,977.22	0.00	2,977.22	0.00
Spree (Youth Trip)	0.00	0.00	0.00	800.00
WDAC	1,891.12	240.00	2,131.12	2,197.92
Community Support Fund	202.50	0.00	202.50	700.00
Charitable Grants	12,391.60	0.00	12,391.60	14,482.60
MISSION TOTAL	18,646.20	240.00	18,886.20	19,540.44

ESTABLISHMENT**RUNNING COSTS**

Subs. BU, EA, CTIW & CCL	1,705.18	0.00	1,705.18	1,937.14
Publications	84.89	0.00	84.89	0.00
Heat and Light	4,636.15	0.00	4,636.15	4,315.99
Insurance	1,964.10	0.00	1,964.10	1,915.57
General repairs and maintenance	841.78	540.47	1,382.25	2,340.83
Media System	380.73	0.00	380.73	2,037.75
RUNNING COSTS TOTAL	9,612.83	540.47	10,153.30	12,547.28

SUNDRIES

Supply Preachers	0.00	0.00	0.00	0.00
Miscellaneous	480.00	0.00	480.00	341.50
Conferences and Training	1,504.00	0.00	1,504.00	280.00
Catering and Cleaning Materials	670.11	0.00	670.11	633.62
Gift Day Items	0.00	0.00	0.00	0.00
Hall Use Refund		100.00	100.00	647.50
Bank Charges	94.40	0.00	94.40	83.38
SUNDRIES TOTAL	2,748.51	100.00	2,848.51	1,986.00

ADMINISTRATION

Stationery, Postage, Copyright	198.66	0.00	198.66	640.30
Church Telephone	470.87	0.00	470.87	446.58
Photocopier	556.94	0.00	556.94	1,431.11
ADMINISTRATION TOTAL	1,226.47	0.00	1,226.47	2,517.99

BUILDING REFURBISHMENT

Payments to contractor	1,682.61	79,554.72	81,237.33	1,099.04
BUILDING REFURBISHMENT TOTAL	1,682.61	79,554.72	81,237.33	1,099.04

ESTABLISHMENT TOTAL	15,270.42	80,195.19	95,465.61	18,150.31
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OUTGOING RESOURCES TOTAL	94,308.76	80,740.64	175,049.40	92,681.74
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WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

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6. TOTAL RESOURCES EXPENDED

	Charitable Activities	Grant Funding	Total 2021	Total 2020
	£	£	£	£
Ministry	60,697.59	0.00	60,697.59	54,990.99
Mission	6,494.60	12,391.60	18,886.20	19,540.44
Establishment	95,465.61		95,465.61	18,150.31
Total	162,657.80	12,391.60	175,049.40	92,681.74

Note: Grant Funding includes grants from both Unrestricted and Restricted funds. Note 7 gives details of grants

7. GRANTS PAID

Grants, gifts and payments were made to the following organisations and individuals in the furtherance of the Church's objectives

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
BMS World Mission	4,350.00	0.00	4,350.00	5,350.00
BUGB Home Mission	4,450.00	0.00	4,450.00	5,250.00
Dagoretti Corner Street Ch	600.00	0.00	600.00	600.00
Burmese Child	354.00	0.00	354.00	345.00
Ugandan Child	0.00	0.00	0.00	0.00
Honduran Child	237.60	0.00	237.60	237.60
BMS New Churches	200.00	0.00	200.00	200.00
Paul and Sarah Brown (BMS World Mission)	300.00	0.00	300.00	300.00
Lynch (BMS World Mission)	300.00	0.00	300.00	300.00
Open Doors	700.00	0.00	700.00	1,300.00
London School Theology	0.00	0.00	0.00	0.00
New Wine (2020)	300.00	0.00	300.00	0.00
Other Donations	0.00	0.00	0.00	0.00
Tearfund	0.00	0.00	0.00	0.00
One25	600.00	0.00	600.00	600.00
Pastoral Fund	0.00	0.00	0.00	0.00
Total	12,391.60	0.00	12,391.60	14,482.60

8. STAFF COSTS

	2021	2020
	£	£
Stipends and Remuneration	42,692.50	41,316.24
NI Costs	0.00	0.00
Pension Costs	6,807.78	6,680.76
Other Costs	1,455.86	550.08
Total	50,956.14	48,547.08

The average number of employees during the year was 1 full time and 3 part time equivalent in total to less than 2 full time staff.

No employee received emoluments in excess of £60,000 during the year

No sums were reimbursed to the Trustees for their work as Trustees

WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

9. TANGIBLE FIXED ASSETS

		Unrestricted	Restricted	2021	2020
Church Premises			1,857,125.00	1,857,125.00	1,857,125.00
Manse			265,000.00	265,000.00	265,000.00
Total		0.00	2,122,125.00	2,122,125.00	2,122,125.00

Notes

There were no investment purchases or sales in 2021.

Manse is valued at purchase price.

Church Premises are valued at insurance value. This value was increased in 2017 to include the link.

10. BANK AND CASH BALANCES

		Unrestricted	Restricted	2021 Total	2020
Current account at Lloyds Bank		3,613.79	16,475.24	20,089.03	18,781.39
Deposit account at Lloyds Bank		0.00	287.35	287.35	6,140.96
Baptist Loan Fund		23,819.67	0	23,819.67	23,819.67
Cash in hand		267.11	0.00	267.11	742.83
Cheques not presented		0.00	0.00	0.00	0.00
Total		27,700.57	16,762.59	44,463.16	49,484.85

11. CURRENT LIABILITIES

Total		0.00	0.00	0.00	0.00
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WOTTON-UNDER-EDGE BAPTIST CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 31st DECEMBER 2021

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12. RESTRICTED FUNDS

	Balance at 1st Jan	Movement in Resources		Transfer from Gen Fund	Balance at 31st Dec
	2021	Incoming	Outgoing	Incoming	2021
	£	£	£	£	£
Building Fund					
Building Fund		30,260.00	79,356.78	9,000.00	
Building Fund (Tax Refund)		17,408.48	0.00		
Hall use (for Building Fund)		2,545.00	100.00		
One Off Gifts / Grants		6,500.00	0.00		
Total Building Fund	26,496.21	56,713.48	79,456.78	9,000.00	12,752.91
Pastoral Fund					
Pastoral Fund		177.51	0.00		
Pastoral Fund (Tax Refund)		305.36	0.00		
Total Pastoral Fund	2,216.28	482.87	0.00	0.00	2,699.15
Other Restricted funds					
Footpath Sponsorship	-19.00	0.00	0.00	19.00	0.00
BMS (Birthday Scheme)	35.00	0.00	0.00		35.00
Tearfund Appeal	37.53	0.00	0.00		37.53
One25 Appeal	-117.95	117.95	0.00		0.00
Christine Hale for Ark	0.00	130.00	0.00		130.00
Open Doors	10.00		0.00		10.00
Wotton Debt Advice Centre	0.00	240.00	240.00		0.00
Wotton Debt Advice Centre (Tax Refund)	0.00	0.00	0.00		0.00
Miss G C Excell Charity for Minister	0.00	305.45	305.45		0.00
William Perrin Charities for Maintenance	0.00	540.47	540.47		0.00
Ben Rayfield inc Grant	98.00	0.00	0.00		98.00
Special Needs	1,000.00	0.00	0.00		1,000.00
Youth Worker (inc Tax Refund)	-545.97	0.00	0.00	545.97	0.00
Total Other Restricted Funds	497.61	1,333.87	1,085.92	564.97	1,310.53
Total Restricted Funds	29,210.10	58,530.22	80,542.70	9,564.97	16,762.59

13. NOTES

- (i) The Building Fund is allocated receipts from the use of the Church Premises. The Use of this Fund is restricted to developments of the premises and repayment of any loans obtained for those purposes.
- (ii) The Pastoral Fund is used to support those in financial need in the fellowship or known to the church. It is administered confidentially by the Trustees.
- (iii) Other Restricted funds are funds to which voluntary contributions for a given specific purpose are made on occasions.
- (iv) Special collection was made in 2020 for One25. The GASDS for this appears in the 2021 accounts.
- (v) Wotton Debt Advice Centre receives some restricted gifts from individuals
- (vi) Gloucestershire County Council made grants to the church to fund care for a child with special needs while he attends Kidzone (Sunday School).
- (vii) Miss GC Excell Charity is a fund invested with CCLA Investment Management Ltd to contribute to the cost of a minister of this church.
- (viii) William Perrin Charities are funds invested with CCLA Investment Management Ltd to contribute to the maintenance costs of the premises.
- (ix) The Gift aid includes a claim for Nov 2020, delayed into 2021 due to changes in designated individual claiming for WBC registered with HMRC.
- (x) The financial statements have been prepared in accordance with accounting policies set out on page 8 and comply with the church's constitution and applicable law.

14. PENSIONS

In his previous Church the Minister contributed to a private pension. This arrangement has continued since he moved to Wotton Baptist Church. The pension premiums are split 1/3 from the Minister and 2/3 from the Church. The Church contributes to a pension for the Youth Worker. The Church does not contribute to a pension for the cleaner or administrator.

As historic employers of members of the now closed BPS (Baptist Pension Scheme) Defined Benefit scheme which is in deficit the church pays towards this shortfall as required by the scheme administrators. The total shortfall, at the last valuation date, amounted to £32 million. The WBC share of this as provided by the schemes administrators in December 2020 figure was £27,800. This would become due in circumstances including a cessation event as defined by section 75 of the Pensions Act 1995.

INDEPENDENT EXAMINERS REPORT
TO THE MANAGING TRUSTEES AND MEMBERS OF WOTTON-UNDER-EDGE BAPTIST CHURCH
ON ACCOUNTS FOR THE YEAR ENDING 31st DECEMBER 2021
SET OUT ON PAGES 7 TO 14

Respective responsibilities of
trustees and examiners

The church's trustees are responsible for the preparation of the accounts. The church's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the Act);
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the Act); and
- state whether particular matters have come to our attention.

Basis of independent
examiner's statement

Examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's
statement

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

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

- to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

Linda Hughes

L. Hughes
14.03.22.

Date