

Three Counties Baptist Church -

TRUSTEES REPORT For the year ended 31st December 2023

Constitution - Three Counties Baptist Church (Camberley in Surrey, Alton and Sherfield on Loddon in Hampshire) was constituted as a charity in its own right in 2008.

The three congregations share a constitution and were configured to operate as one church, one membership and share one purse. This is a 'voluntary partnership'. This partnership has become more problematic to maintain as there are more demands on a dwindling income.

The charity number is 1142851

The 'Three Counties' constitution sets out the principles by which the Church is organised and managed and is based on the Baptist Union's model constitution available at the time of the charity's creation.

Separate trust deeds contain provisions governing the church buildings and property. These are held by the Baptist Union Corporation Ltd.

At the time of writing Three Counties Baptist church consists of three church buildings and two houses. The two houses belong to Camberley Baptist Church. The Church is managed by the Minister(s) and Deacons who are also the Trustees. Deacons are appointed by the members of the Church for a three-year term which is renewable.

The election of Deacons and Officers are carried out locally and then affirmed at the AGM.

Objectives and activities of the Church:

The church has continued its ministry of 'Making Jesus known' to the local area.

The church runs, or hosts, activities covering a full range of ages.

The church commits to give a minimum of 10% of unrestricted income to activities outside of Three Counties Baptist Church. This money is used to support local, national and international needs.

Public Benefit: The Trustees have considered the guidance provided by the Charity Commission regarding public benefit and the work of the charity.

Training of Deacons - On appointment Trustees are given an induction pack to explain the duties and responsibilities of Trustees. Where a Deacon's role carries specific responsibilities, training is provided as necessary.

All Deacons must undertake Child Protection training and Vulnerable Adults training carried out by SCBA. All Deacons are required to have a DBS check. (other members of the three congregations, where necessary, will also undertake this training and DBS checking)

Decision making process within the Charity - The decision of the church meeting is final.

Proposals for action are brought to the church meeting for discussion, prayer and progression. An informal budget is agreed by the church meeting.

Finance - The Trustees give thanks to God for the financial provision through His people to enable the work of the church to continue. The church reviews the major risks to which the church is exposed on an annual basis.

The church has general funds of £139,976 to be able to continue its ministry.

The church always aims to retain about £30,000 from these general funds as reserves to fulfil its obligations as an employer and to cover any unforeseen costs.

Income for 2023 was £81,967
Expenditure for 2023 was £73,043
The total 'surplus' for 2023 was £8,924

Any additional funds above the reserves level are retained for future spending and will be used to enhance the mission of the church, upgrade the facilities or develop the church's premises. Reserves are held to ensure we meet all of our obligations.

Year highlights:

Each of the fellowships have continued to worship and serve the local community.

Accounts:

The accounts have been prepared in accordance with Charity regulations and in particular the Statement of Recommended Practice Accounting and Reporting by Charities (revised 2015 FRSSE version). Organisations, Bankers, Independent Examiners - Banks - Nat West and HSBC Baptist Union Corporation (Investment Account)

Accountant - Mr Philip Nixon of Edwin Smith Chartered Accountants, 32 Queens Road. Reading. RG1 4AU

Approved on behalf of the Trustees on October 29th October 2024

THREE COUNTIES BAPTIST CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR TO 31 DECEMBER 2023

Charity registration number: 1142851

THREE COUNTIES BAPTIST CHURCH
REPORT OF THE INDEPENDENT EXAMINER

Report of the independent examiner to the trustees and members of Three Counties Baptist Church

I report on the receipts and payments accounts of the Church for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the Church's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of s144 of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under s145 of the Act and to state, on the basis of the procedures laid down in the General Directions given by the Charity Commissioners under s145(5)(b) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

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

to keep accounting records in accordance with s130 of the Act; and

to prepare accounts which accord with the accounting records and to 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.

Philip J Nixon, FCA
of Edwin Smith Chartered Accountants
32 Queens Road
Reading
Berks. RG1 4AU
Date: October 2024

Charity registration number: 1142851

THREE COUNTIES BAPTIST CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
RECEIPTS				
Offerings	33,144	167	33,311	36,743
Other income	0	0	0	855
Income tax reclaimed	16,385	0	16,385	9,055
Interest	997	0	997	1,294
Rental income and use of premises	31,441	0	31,441	30,512
TOTAL RECEIPTS	81,967	167	82,134	78,459
PAYMENTS				
Charitable expenditure				
Ministry Expenses	34,134	0	34,134	35,698
Accommodation	3,481	0	3,481	3,372
General expenses (see note 4)	14,296	0	14,296	12,699
Building maintenance (see note 5)	9,581	0	9,581	4,167
Grants to other causes (see note 3)	8,091	297	8,388	6,480
	69,583	297	69,880	62,416
Management and administration				
Accountancy	2,356	0	2,356	270
Independent Examiner's fee	0	0	0	918
Office, print and postage	822	0	822	226
Equipment and maintenance	282	0	282	2,440
	3,460	0	3,460	3,854
TOTAL PAYMENTS	73,043	297	73,340	66,270
NET OF RECEIPTS/(PAYMENTS)	8,924	-130	8,794	12,189
CASH FUNDS BROUGHT FORWARD	131,052	130	131,182	118,993
CASH FUNDS CARRIED FORWARD	139,976	0	139,976	131,182

Charity registration number: 1142851

THREE COUNTIES BAPTIST CHURCH
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023

	2023		2022	
	Unrestricted Funds £	Restricted Funds £	Unrestricted Funds £	Restricted Funds £
CASH FUNDS	<u>139,976</u>		<u>131,182</u>	
OTHER MONETARY ASSETS				
Income tax refunds due	7,954		16,130	
Prepayment	<u>6,088</u>		<u>5,831</u>	
	<u>14,042</u>		<u>21,961</u>	
TANGIBLE FIXED ASSETS retained for the charity's own use at insured values				
Church premises - Camberley		4,623,238		4,352,342
Church premises - Alton		356,097		335,232
Church premises - Sherfield		811,233		763,699
Church manse - Camberley		444,991		418,917
Church manse - H.W.		<u>356,097</u>		<u>247,097</u>
		<u>6,591,656</u>		<u>6,117,287</u>
LIABILITIES				
Creditor	<u>1,397</u>		<u>2,078</u>	
	<u>1,397</u>		<u>2,078</u>	

Signed on behalf of all the trustees

Name Reverend Hayley Young

Signature



Date of approval: October 2024

Charity registration number: 1142851

THREE COUNTIES BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2023

1) Basis of Accounts

These accounts have been prepared on the cash basis

The tangible fixed assets are shown at insurance values.

2) Trustee and employee emoluments and expenses

Emoluments are included under ministry expenses.

No remuneration or expenses were paid to trustees during the two years.

3) Grants to other Causes

	2023	2022
BMS World Mission	2,654	2,540
BU Home Mission	2,400	2,540
Besom Camberley	600	650
DEC - Earthquake appeal	2,000	0
British Red Cross	0	750
Donations of £500 or less to 4 charities (2022 - none)	734	0
	<u>8,388</u>	<u>6,480</u>

4) General Expenses

	Camberley	Alton	Sherfield	2023 Total	2022 Total
	£	£	£	£	£
Preaching Fees	100	300	30	430	725
Water, gas and electricity	4,402	630	836	5,868	3,522
Cleaning etc.	218	0	0	218	62
Insurance	6,088	29	0	6,117	5,851
Telephones	936	0	0	936	963
Subscriptions	35	0	0	35	35
Other Expenses	376	206	110	692	1,541
	<u>12,155</u>	<u>1,165</u>	<u>976</u>	<u>14,296</u>	<u>12,699</u>

5) Building Maintenance

	2023	2022
	£	£
Camberley - church and manse	6,738	2,510
Hartley Wintney manse	1,147	1,434
Alton	1,551	103
Sherfield	145	120
	<u>9,581</u>	<u>4,167</u>

Charity registration number: 1142851

THREE COUNTIES BAPTIST CHURCH
ACCOUNTS INFORMATION FOR CHURCH MEETING
FOR THE YEAR TO 31 DECEMBER 2023

THREE COUNTIES BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 DECEMBER 2023

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
INCOMING RESOURCES				
Offerings	33,144	167	33,311	36,743
Other income	0	0	0	855
Income tax reclaimable	8,209	0	8,209	9,242
Interest	997	0	997	1,294
Rental income and use of premises	31,441	0	31,441	30,512
TOTAL INCOMING RESOURCES	73,791	167	73,958	78,646
RESOURCES EXPENDED				
Charitable expenditure				
Ministry Expenses	34,523	0	34,523	35,698
Accommodation	3,481	0	3,481	3,372
General expenses (see note 4)	14,039	0	14,039	12,162
Building maintenance (see note 5)	9,581	0	9,581	4,167
Grants to other causes (see note 3)	8,091	297	8,388	6,480
	69,715	297	70,012	61,879
Management and administration				
Accountancy	278	0	278	238
Independent Examiner's fee	1,008	0	1,008	960
Office, print and postage	822	0	822	226
Equipment and maintenance	282	0	282	2,440
	2,390	0	2,390	3,864
TOTAL RESOURCES EXPENDED	72,105	297	72,402	65,743
NET INCOMING/(OUTGOING) RESOURCE	1,686	-130	1,556	12,903
Revaluation of tangible fixed assets	0	474,369	474,369	0
NET MOVEMENT IN FUNDS	1,686	474,239	475,925	12,903
TOTAL FUNDS BROUGHT FORWARD	150,935	6,117,417	6,268,352	6,255,449
TOTAL FUNDS CARRIED FORWARD	152,621	6,591,656	6,744,277	6,268,352

THREE COUNTIES BAPTIST CHURCH
BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	6	<u>6,591,656</u>	<u>6,117,287</u>
		<u>6,591,656</u>	<u>6,117,287</u>
CURRENT ASSETS			
Income tax refunds due		7,954	16,130
Prepayments - insurance		6,088	5,831
Bank		<u>139,976</u>	<u>131,182</u>
		<u>154,018</u>	<u>153,143</u>
LIABILITIES: amounts falling due within one year			
Creditor		<u>1,397</u>	<u>2,078</u>
		<u>1,397</u>	<u>2,078</u>
NET CURRENT ASSETS			
		<u>152,621</u>	<u>151,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>6,744,277</u>	<u>6,268,352</u>
LIABILITIES: amounts falling due after more than one year			
		<u>0</u>	<u>0</u>
NET ASSETS			
		<u>6,744,277</u>	<u>6,268,352</u>
FUNDS			
	7		
Unrestricted		152,621	150,935
Restricted		<u>6,591,656</u>	<u>6,117,417</u>
		<u>6,744,277</u>	<u>6,268,352</u>

Approved by the deacons on
and signed on behalf of all the deacons by

The notes on pages 3 to 5 form part of these accounts.

THREE COUNTIES BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2023

1) Basis of Accounts

These accounts have been prepared under the historical cost convention, as modified by the inclusion of the tangible fixed assets at insured values.

These accounts have been prepared in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and The Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the UK and The Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. They have, therefore, continued to adopt the going concern basis in preparing their financial statements.

The tangible fixed assets are shown at insurance values.

2) Trustee and employee emoluments and expenses

Emoluments are included under ministry expenses.

No remuneration or expenses were paid to trustees during the two years.

3) Grants to other Causes

	2023	2022
BMS World Mission	2,654	2,540
BU Home Mission	2,400	2,540
Besom Camberley	600	650
DEC - Earthquake appeal	2,000	0
British Red Cross	0	750
Donations of £500 or less to 4 charities (2022 - none)	734	0
	<u>8,388</u>	<u>6,480</u>

THREE COUNTIES BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2023

4) General Expenses

	Camberley	Alton	Sherfield	2023 Total	2022 Total
	£	£	£	£	£
Preaching Fees	100	300	30	430	725
Water, gas and electricity	4,402	630	836	5,868	3,522
Cleaning etc.	218	0	0	218	62
Insurance	5,831	29	0	5,860	5,314
Telephones	936	0	0	936	963
Subscriptions	35	0	0	35	35
Other Expenses	376	206	110	692	1,541
	<u>11,898</u>	<u>1,165</u>	<u>976</u>	<u>14,039</u>	<u>12,162</u>

5) Building Maintenance

	2023	2022
	£	£
Camberley - church and manse	6,738	2,510
Hartley Wintney manse	1,147	1,434
Alton	1,551	103
Sherfield	145	120
	<u>9,581</u>	<u>4,167</u>

6) Tangible fixed assets - held for church's own use

	2023	2022
	£	£
Church premises - Camberley	4,623,238	4,352,342
Church premises - Alton	356,097	335,232
Church premises - Sherfield	811,233	763,699
Church manse - Camberley	444,991	418,917
Church manse - H.W.	356,097	247,097
	<u>6,591,656</u>	<u>6,117,287</u>

THREE COUNTIES BAPTIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2023

7) Fund Balances

	2023	2022
	£	£
Restricted		
Tangible fixed assets	6,591,656	6,117,287
Donations for BMS Birthday Scheme	0	130
	<u>6,591,656</u>	<u>6,117,417</u>
Unrestricted		
Reserves		
General fund	152,621	150,935
	<u>152,621</u>	<u>150,935</u>