

**BARNT GREEN BAPTIST CHURCH**  
**INCOME AND EXPENDITURE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

## **CHARITY INFORMATION**

Charity: Barnt Green Baptist Church

Charity Number: 1144228

Address: Barnt Green Baptist Church  
Bittell Road  
Barnt Green  
Birmingham  
B45 8UL

Trustees: Rev'd Peter Worth  
Stuart Marks  
Sue Marks  
Hannah Jeffrey  
John Grundy  
Rev'd Peter Cook

Reporting Accountants: C J Petty Limited  
Chestnut House  
High Offley Road  
Woodseaves  
Stafford  
ST20 0LG

## **REPORT FROM THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

### **Structure, Governance and Management**

The Charity is governed by an Approved Governing Document. Members of the Church are accepted in accordance with the Constitution which requires them to have made a Christian commitment and a profession of faith in Jesus Christ.

The members' meeting normally takes place at least four times per year and has responsibility for the overall policy of the Church. In accordance with the Constitution, the members appoint trustees to manage the day-to-day life of the Church, and each trustee oversees a particular area of Church life. These include elders and deacons, two of these taking roles of treasurer and secretary. Trustee meetings are held monthly and are chaired by the minister. Trustees are responsible for the life of the Church both spiritual and practical, and including the legal and financial aspects of the Church as a charity.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the Church meeting by the trustees for guidance or may be raised by members in Church meeting 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**

Trustee candidates are nominated by the Church membership. The members have to vote on their appointment. The Church governing document sets out who is eligible to become a trustee. Trustees shall be appointed for an initial three-year term with the opportunity to be nominated for re-appointment at the end of each three-year term.

### **Trustees**

The trustees in office at some point in the year ended 31<sup>st</sup> December 2023 and at the date of this report were:

Rev'd Peter Worth (Minister, acting secretary and chair)

Bryan Johnson (Treasurer) – resigned January 2024

John Grundy (Elder) – from 7<sup>th</sup> February 2023

Sue Marks (Elder)

Rev'd Peter Cook (Overseas Mission) – from July 2023

Stuart Marks (Fabric)

Hannah Jeffrey (Families & Pastoral)

### **Risk assessment**

The trustees have identified and considered all regulatory, financial and operating risks and implemented procedures to monitor risks.

### **Public Benefit Statement**

The trustees confirm that:

In the exercise of their powers as charity trustees, they have had due regard to the published guidance from the charity commission on the operation of the public benefit requirement.

### **Objectives and Activities**

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

In order to achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as the living Lord. The Church also seeks to provide a safe space where community activities can take place. Currently this includes, among other things, a Women's Institute, a ballet group for pre-schoolers, a home-schooling group, and after school club. The hall is also open to members of the community to book for parties or other purposes.

Central to the work and witness of the Church is the provision of regular public services of Christian worship. The main service takes place each Sunday at 10.30 am in the Church building and on-line if needed. There are also occasional services at other times which are advertised on the Church notice board, Facebook, Twitter and the website at [bgb.org.uk](http://bgb.org.uk). There is a full children's programme during the morning services. The Church seeks to be a friendly and welcoming community, and anybody is free to attend any of these services. It's aims are summed up in the Church tag line "Nobody's perfect, everybody's welcome, anything is possible".

The Church runs a Bible Study, Prayer Meeting and social events for the growth of faith and discipleship of members. These are often held both in person and online. From time to time the Church runs courses in parenting, money management, stress relief, and courses for people interested in discovering more about Christianity, entitled 'Alpha'. Other 'investigating Christianity' courses are also being currently examined for the future.

## REPORT FROM THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (cont'd)

The Church runs various events for young people.

The Church operates systems set out as best practice by the Baptist Union of Great Britain to ensure that all people working with children and vulnerable adults are appropriately vetted regarding the Disclosure and Barring Service.

The Church has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

### 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. Although a number of folk left during the pandemic to attend larger churches and other expressions of faith, the Church has had several new families start attending. It has reconstituted its worship group and has some talented musicians at its disposal, coffee before or after a service and a new way of doing services so that the focus for each service is clear. This includes the 5<sup>th</sup> Sunday being 'Fellowship Sunday' to enable the congregation to better know each other.

The Church has, in common with all charities and churches, found the last few years a huge challenge as well as a steep learning curve. Financially we have had to find ways of coping with significant reductions in letting income and in giving. The Church members have been kept aware of these challenges. It is fortunate that the Church had significant reserve and resources to enable it to both continue with its charitable giving and also start to rebuild the church. However, the membership is aware, that as a charity completely funded by its own members and its charitable activities, there is a need for increased giving in 2024. After much discussion the Church disposed of its manse in 2023 and is currently conducting a financial review to determine the best use of those funds, and to establish a new reserves policy. The Minister now resides in a private house locally and part of his stipend package reflects the Church's responsibility to provide a housing allowance.

Average attendance at Sunday worship services has been 28 to 38 adults, plus 8 to 16 children. It was significantly higher for the Church 'Carols by Candlelight'. The KidsChurch has flourished with the addition of a number of new families. We have celebrated a Baptism this financial year and are currently looking forward to starting a new 'stay and play' initiative in 2024.

The Church has good relationships with the local council - Barnt Green Parish Council – and other churches in Barnt Green.

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 fixed expenses relating to the mortgage on the church manse were removed from our outgoings with the sale of the asset. The stipend for the Minister of the Church will be reviewed during 2024 and the associated pension contributions are expected to drop. The Church is a participating employer within the Defined Benefit section of the Baptist Pension Scheme and has been making ongoing deficit payments to cover the costs of past service of its employees within the scheme under a recovery plan devised by the Baptist Union Pension Scheme and known as the 'family plan'. The Church understands that if it had left the scheme at the year end, it would have to have made a one-off payment estimated to be £1000 to meet its statutory obligations to the scheme. This matter is currently under discussion by the pension trustees and the defined benefit part of the pension is due to be sold off. The stipend is to enable Rev'd Peter Worth to envision, lead and co-ordinate the Church's activities, including the Sunday Services and pastoral care for not just the members but also the wider community, and to equip and encourage membership in their life, Christian witness and service.

The Church 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. These included other Baptist Churches, NewStarts, BMS, Home Mission and Hope Home in Thailand, founded by our own member Judy Cook, Operation Mobilisation, the Message Trust and some hardship grants given out.

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.

**REPORT FROM THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023 (cont'd)**

**Financial Review**

**Receipts for 2023**

General	£68612
Sale proceeds of Manse	<u>£483999</u>
Total	<u>£552611</u>

**Payments for 2023**

General	£100992
Mortgage repayment	<u>£100103</u>
Total	<u>£201095</u>

Unity Trust Bank current account	<u>£4737</u>
Unity Trust Bank deposit account	<u>£4019</u>
HEBA deposit account	<u>£ 380411</u>
BU Corp Ltd long-term deposit	<u>£ 3206</u>

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

### BARNT GREEN BAPTIST CHURCH

I report to the trustees/members on my examination of the accounts for the year ended 31<sup>st</sup> December 2023.

#### Responsibilities and basis of the report

As the charity trustees 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 accounts carried out under section 145 of the 2011 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.

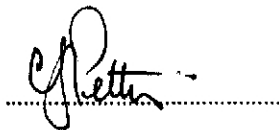
#### Independent examiner's statement

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 charity 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 contents 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.

Signed



C J Petty FCA

On behalf of C J Petty Ltd  
Chartered Accountants  
Chestnut House  
High Offley Road  
Woodseaves  
Stafford  
ST20 0LG

4<sup>th</sup> March 2024

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Receipts</b>						
Weekly offerings		-	-	-	-	400
Donations and other income	Note 4a	33283	-	-	33283	38938
Income tax recovered on gifts		8233	-	-	8233	8979
Investment income	Note 4b	10990	-	-	10990	482
Church rents		<u>16106</u>	-	-	<u>16106</u>	<u>29626</u>
		<u>68612</u>	-	-	<u>68612</u>	<u>78425</u>
<b>Payments</b>						
Ministry	Note 4c	58944	-	-	58944	61009
Mission	Note 4f	20852	-	-	20852	17005
Upkeep of church premises	Note 4g	18259	-	-	18259	17183
Administration	Note 4h	<u>2937</u>	-	-	<u>2937</u>	<u>1288</u>
		<u>100992</u>	-	-	<u>100992</u>	<u>96485</u>
<b>Excess of Payments over Receipts</b>		-32380	-	-	-32380	-18060
Bank current/deposit accounts at 1 January 2023		40857	-	-	40857	63165
Proceeds of sale of Manse		483999	-	-	483999	-
Repayment of mortgage		<u>-100103</u>	-	-	<u>-100103</u>	<u>-4248</u>
Bank current/deposit accounts at 31 December 2023		<u>392373</u>	-	-	<u>392373</u>	<u>40857</u>

**STATEMENT OF ASSETS AND LIABILITIES**

**Cash Funds**

Unity Trust Bank current account	4737	-	-	4737	8737
Unity Trust Bank deposit account	4019	-	-	4019	11134
HEBA deposit account	380411	-	-	380411	-
BU Corp Ltd deposit account	<u>3206</u>	-	-	<u>3206</u>	<u>20986</u>
	<u>392373</u>			<u>392373</u>	<u>40857</u>


**Assets retained for Church use (note 2)**

Church building	1008455	-	-	1008455	1008455
Manse	-	-	-	-	<u>214365</u>
	<u>1008455</u>	-	-	<u>1008455</u>	<u>1222820</u>

**Liabilities**

Mortgage	-	-	-	-	<u>100103</u>
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The accounts and statement of assets set out on pages 5 to 8 relating to the year ended 31st December 2023 are approved by the church members meeting

Signed 

Rev Peter Worth

Date 21/4/24

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

### 1. Basis of the Accounts

These accounts have been prepared on a 'receipts and payments' basis and accord with S.132 Charities Act 2011

### 2. Fixed assets

Fixed assets retained for Church use is the Church building.

The Church is the beneficial owner (subject to the relevant trusts) of the following assets, the legal title to which is held by the Church's custodian trustee the Heart of England Baptist Association (HEBA): Church premises at Bittell Road, Barnt Green, Birmingham, West Midlands, B45 8LU shown at insured value and fixtures fittings and equipment with an insured value of £67229.

### 3. The movements in designated and restricted funds during the year were:

	Opening Balance	Receipts	Payments	Transfer	Closing Balance
	£	£	£	£	£
Restricted Fund	-	-	-	-	-

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£

### 4. Receipts & Payments Analysis

#### a. Donations and other income

Covenants	33141	-	-	33141	38900
Other income	<u>142</u>	-	-	<u>142</u>	<u>38</u>
	<u>33283</u>	-	-	<u>33283</u>	<u>38938</u>

#### b. Investment income

Bank interest	<u>10990</u>	-	-	<u>10990</u>	<u>482</u>
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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**
**RECEIPTS AND PAYMENTS ACCOUNT**

		Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£	£
<b>4. Receipts and Payments Analysis - continued</b>						
c. Ministry costs						
Staff costs	Note 4d	56145	-	-	56145	52010
Manse costs	Note 4e	<u>2799</u>	-	-	<u>2799</u>	<u>8999</u>
		<u>58944</u>	-	-	<u>58944</u>	<u>61009</u>
d. Staff costs						
Stipend minister		42133	-	-	42133	41897
NI & Tax		-	-	-	-	-
Pension		4431	-	-	4431	7638
Expenses		1777	-	-	1777	1810
Staff miscellaneous		<u>7804</u>	-	-	<u>7804</u>	<u>665</u>
		<u>56145</u>	-	-	<u>56145</u>	<u>52010</u>
e. Manse costs						
Mortgage interest		1892	-	-	1892	4686
Planned maintenance		-	-	-	-	198
Unplanned maintenance		31	-	-	31	339
Council tax		663	-	-	663	2479
Insurance		-	-	-	-	-
Water		32	-	-	32	272
Telephone		<u>181</u>	-	-	<u>181</u>	<u>1025</u>
		<u>2799</u>	-	-	<u>2799</u>	<u>8999</u>
f. Mission costs						
Home Mission (Baptist Union)		8400	-	-	8400	2760
Baptist Mission Services		2400	-	-	2400	2760
Judy Cooke Hope Home		5520	-	-	5520	5520
Local Mission		1900	-	-	1900	840
Miscellaneous		-	-	-	-	83
Operation Mobilisation		-	-	-	-	2240
The Message Trust		1440	-	-	1440	1920
Fellowship gifts		940	-	-	940	540
Sunday School		252	-	-	252	342
Young People Miscellaneous		-	-	-	-	-
		<u>20852</u>	-	-	<u>20852</u>	<u>17005</u>

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

**RECEIPTS AND PAYMENTS ACCOUNT**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>4. Receipts and Payments Analysis - continued</b>					
<b>g. Upkeep of Church premises</b>					
Gas	3770	-	-	3770	3765
Electricity	4484	-	-	4484	2389
Water	167	-	-	167	95
Telephone	346	-	-	346	309
Cleaning	1918	-	-	1918	1987
Waste collection	1319	-	-	1319	664
Insurance	1168	-	-	1168	1734
Planned maintenance	1377	-	-	1377	376
Unplanned maintenance	2194	-	-	2194	1336
Equipment	1115	-	-	1115	3809
Miscellaneous	<u>401</u>	-	-	<u>401</u>	<u>719</u>
	<u>18259</u>	-	-	<u>18259</u>	<u>17183</u>
<b>h. Administration</b>					
Catering	176	-	-	176	-
Stationery	137	-	-	137	40
Affiliation fees/licences	1052	-	-	1052	1176
Bank charges	1072	-	-	1072	72
Miscellaneous	<u>500</u>	-	-	<u>500</u>	-
	<u>2937</u>	-	-	<u>2937</u>	<u>1288</u>