

# MOORDOWN BAPTIST CHURCH

England & Wales · Charity number 1156083

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2014-03-10

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

## Contact

---

**Address** 92 The Avenue  
Bournemouth  
BH9 2UU

**Phone** 01202515258

**Email** [admin@moordownbaptist.org.uk](mailto:admin@moordownbaptist.org.uk)

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

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ('OBJECTS') FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH APPEARING IN THE SCHEDULE HERETO AND BAPTIST PRINCIPLES PRIMARILY BUT NOT EXCLUSIVELY WITHIN BOURNEMOUTH AND THE SURROUNDING NEIGHBOURHOOD; AND SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE TRUSTEES OR THE CHURCH FELLOWSHIP IN A CHURCH MEMBERS' MEETING, FURTHER THE WORK OF THE CHARITY.

**Activities:** Religious activities

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£170,259	£173,193	-	-
2023-12-31	£187,465	£199,725	-	-
2022-12-31	£167,235	£150,208	-	-
2021-12-31	£155,948	£161,721	-	-
2020-12-31	£160,232	£188,554	-	-

## Trustees

Name	Role	Appointed
James William Hill		2019-12-17
Jonathan Pearse		2022-09-19
Neil Manning		2018-08-29
Raymond Leonard Heal		2020-08-10
Stephen David Coombes		2026-04-16
WAYNE EDWARD ROWLEY		2014-02-14

**MOORDOWN BAPTIST CHURCH**

England & Wales - Charity number 1156083

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

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

# **MOORDOWN BAPTIST CHURCH**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10 to 11
<b>Notes to the Financial Statements</b>	12 to 18

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Significant activities**

##### **Activities and public benefit**

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way.

Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too. Moordown Baptist Church is not an exclusive club; all are welcome to come.

Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including but not exclusively

- a Drop in Coffee Morning on a Thursday Morning which has shown an increasing attendance over the year from people not normally associated with the Church..
- a specific ladies' Bible Study Group
- a parent and toddler group that meets on a Tuesday morning.

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul.

There are a number of practical activities undertaken by the church including collecting food for the local Foodbank. With specific collections for the Christmas Hamper appeal. The Church also acted as a conduit for the Blyewood Christmas shoebox appeal and donated over 70 personalised Christmas shoeboxes for Children and Adults in deprived areas of Eastern Europe.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### OBJECTIVES AND ACTIVITIES

#### **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### **Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy which has been reviewed and enhanced over the year.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

As reported previously, following the change in regulations at the end of 2020 the church has operated on a more normal format. However many of the innovations that were introduced during the global pandemic aimed at meeting the needs of the membership and wider community have continued to operate and form a vital link to the wider community both locally, nationally and internationally.

All services are now available in real time via YouTube and other social media platforms can be accessed at any time. In addition there has been considerable innovation in making this resource both more professional in appearance and easily accessible with things such as YouTube shorts and Instagram and TikTok posts. These when taken together have been viewed in excess of 200,000 times in 2024, with an additional 506 subscribers in 2024. These figures include seasonal messages and personal stories and an introduction to the Church. This is a continued development to that recorded in the 2023 report.

In addition to the above Jimmy Hill now publishes on YouTube a daily six minute sermon that had been trialled within the Church congregation throughout 2023 working through each chapter of the Bible. This went on general release on YouTube from 1 January 2024 and has over 100,000 subscribers.

In person attendance has gradually increased over 2024, especially for the Sunday morning services. In addition there has been a consistent number of members and non members in attendance for the Tuesday evening prayer and bible study meeting. Over the year the membership has numerically remained static at 126 members, however throughout the year seven people have been baptised and with others have come into membership. Throughout the year there have been a similar number of members transferring their membership to glory or moving to other fellowships due to moving away. This static membership does not reflect the increase in attendance at Church services especially on a Sunday Morning.

There has continued to be an upgrading of the Church Premises that was commenced towards the end of 2023 with the installation of insulation in the lounge area and hall. This is in line with the long term plans for the church to become carbon neutral by 2030. In line with this goal a number of options have been considered to reduce carbon emissions and reduce costs, including the installation of Heat Pumps, solar panels and battery storage. This is an ongoing programme that it is hoped will come to fruition in 2025

The Care Groups have continued to flourish with a change of name to 'Growth Groups' This was necessary to reflect the increased congregation and membership. with the theme for the year being growing and sharing together in the faith and fellowship. For the majority of the year Stuart and Liz Fisher coordinated this work along side Stuart's role as an Elder.

The Moordown Men's Groups, which commenced in 2023, have continued enabling the men of the Church to meet in small groups every month to build friendships with each other and deepen their understanding of God. The groups continue to be well attended and enjoyed.

#### Staffing:

In addition to the volunteers the Church has had two full time member of staff in post for the whole of 2023. In addition the Church appointed a part time administrator who commenced employment in September 2024. The purpose of this appointment was to increase the efficiency of the Church and reduce the administrative burden of the Elders. The staff team along with the other Elders work harmoniously together in promoting the objectives of the Church.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### **Church properties:**

Throughout the year there has been ongoing discussion with both the Baptist Union of Great Britain and Northern Ireland and the FIEC (Fellowship Property Trust) with regards to the deeds of the properties known as

92 The Avenue, Moordown, (the Main Building)  
Comber Road Moordown (Notice Board Plot of land)  
66 West Way Moordown (Church Manse)  
31 Vicarage Road Moordown (Church Manse)

Whilst this discussion was not concluded in 2024 considerable progress has been made in identifying a legal pathway that will secure the trust deeds and establishing title over the Church's holdings.

To this end the Church has been working on a new Constitution and Handbook that will enable the Church to become a Charitable Incorporated Organisation.

An ongoing program of renovation and repair to the property at 66 West Way that was started in 2022 was completed to a satisfactory standard in 2023 though there have continued to be a number of landlord related essential maintenance issues that have been undertaken. The property at 31 Vicarage Road has had a number of structural issues that the trustees were made aware of and these are to be actively managed in 2025.

The Church people carrier has continued to be used to facilitate some individuals getting to Church where there had been no realistic other option. It has also been used by Church members in conjunction with other activities, associated with the life and work of the Church and other associated Christian organisations.

The premises have also been made available to the community for the holding of local elections and by other organisations for meetings where we have a common cause and goal.

### **FINANCIAL REVIEW**

#### **Financial position**

The church remains in a good and stable position financially. Other than the building expenses, the cost of running the church continued to be in line with expectations. The main variable being the cost of Heating and Lighting. Maintenance figures were lower than expected.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### **Principal funding sources**

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed.

#### **Investment policy and objectives**

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### FINANCIAL REVIEW

#### Reserves policy

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £180,000 and therefore the target is £45,000 to £90,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £105,976 at 31 December 2024 (2023: £104,159). The Trustees are aware that the current available funds are outside of the target range but expenditure on the main building and manses in addition to the possibility of increasing the staffing from September 2025 will reduce the balance to an appropriate level

### FUTURE PLANS

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to increasing the scope and range of youth activities and involvement in the community, for example: The ongoing ministry of the Toddlers Group that continues to be over subscribed. The weekly coffee morning has also seen a significant change in those attending with a large increase in attendees that initially have no other connection with the Church.

The Church has also had a defibrillator installed outside the main entrance which is available for use by the public in emergencies.

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2014. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

During 2024 a comprehensive review of the Safeguarding Policy has been completed and implemented with the guidance of a organisation with specialist knowledge. All youth and Children's volunteers are subject to routine DBS checks and ongoing training programme is in place.

During 2024 the appointment of the administrator has enabled the trustees to have the capacity to start to update the risk register and ensure health and safety policies are appropriate to the current situation

#### Risk management

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks.

The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

08813067 (England and Wales)

#### Registered Charity number

1156083

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

---

### **Registered office**

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

### **Trustees**

W E Rowley (appointed 11/7/2024)  
S J Fisher (resigned 31/12/2024)  
N Manning  
R L Heal  
J W Hill  
J G Pearse

### **Independent Examiner**

J M Palin  
29 Raleigh Park  
South Molton  
Devon  
EX36 4DR

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 January 2025 and signed on its behalf by:

R L Heal - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

## **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J M Palin  
29 Raleigh Park  
South Molton  
Devon  
EX36 4DR

17 March 2025

# MOORDOWN BAPTIST CHURCH

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

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>160,124</b>	<b>6,885</b>	<b>167,009</b>	184,603
<b>Charitable activities</b>					
Church activities		<b>378</b>	-	<b>378</b>	737
Investment income	2	<b>2,872</b>	-	<b>2,872</b>	2,125
<b>Total</b>		<b><u>163,374</u></b>	<b><u>6,885</u></b>	<b><u>170,259</u></b>	<b><u>187,465</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	<b>165,978</b>	<b>7,215</b>	<b>173,193</b>	199,725
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,604)</b>	<b>(330)</b>	<b>(2,934)</b>	(12,260)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>166,216</b>	<b>2,932</b>	<b>169,148</b>	181,408
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>163,612</u></u></b>	<b><u><u>2,602</u></u></b>	<b><u><u>166,214</u></u></b>	<b><u><u>169,148</u></u></b>

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2024

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	22,207	-	22,207	32,776
<b>CURRENT ASSETS</b>					
Debtors	9	35,829	-	35,829	31,916
Cash at bank and in hand		105,976	2,602	108,578	107,091
		<u>141,805</u>	<u>2,602</u>	<u>144,407</u>	<u>139,007</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(400)	-	(400)	(2,635)
		<u>141,405</u>	<u>2,602</u>	<u>144,007</u>	<u>136,372</u>
<b>NET CURRENT ASSETS</b>					
		<u>141,405</u>	<u>2,602</u>	<u>144,007</u>	<u>136,372</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>163,612</u>	<u>2,602</u>	<u>166,214</u>	<u>169,148</u>
<b>NET ASSETS</b>					
		<u>163,612</u>	<u>2,602</u>	<u>166,214</u>	<u>169,148</u>
<b>FUNDS</b>					
	11			<u>163,612</u>	<u>166,216</u>
Unrestricted funds				<u>163,612</u>	<u>166,216</u>
Restricted funds				<u>2,602</u>	<u>2,932</u>
<b>TOTAL FUNDS</b>					
				<u>166,214</u>	<u>169,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

# **MOORDOWN BAPTIST CHURCH**

## **STATEMENT OF FINANCIAL POSITION - continued 31 DECEMBER 2024**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2025 and were signed on its behalf by:

R L Heal - Trustee

# MOORDOWN 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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company meets the definition of a public benefit entity under FRS 102.

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

The charity is exempt from corporation 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.

# MOORDOWN BAPTIST CHURCH

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

### 1. ACCOUNTING POLICIES - continued

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

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

### 2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,872</u>	<u>2,125</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	<u>147,920</u>	<u>25,050</u>	<u>223</u>	<u>173,193</u>

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>12,839</u>	<u>13,150</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

James Hill was paid £33,148 (2023 £31,347) on which employer NI contributions of £658 (2023 £Nil) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2023 £16,484).

Jonathan Pearse was paid £33,148 (2023 £31,347) on which employer NI contributions of £658 (2023 £Nil) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2023 £16,484).

Contributions towards personal pension schemes were £3,916 (2023 £3,693) for James Hill and £3,916 (2023 £3,693) for Jonathan Pearse.

# MOORDOWN BAPTIST CHURCH

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

### 5. TRUSTEES' REMUNERATION AND BENEFITS - continued

At 31 December 2024 £Nil (2023: £Nil) pension contributions payable to defined contribution schemes were outstanding.

#### Trustees' expenses

James Hill received £261 (2023 £Nil) for mileage to conferences.

Apart from reimbursement against invoices, no trustee received any further monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

### 6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	69,061	62,693
Social security costs	1,316	-
Other pension costs	7,972	7,387
	<b>78,349</b>	<b>70,080</b>
	<b>78,349</b>	<b>70,080</b>

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

	2024	2023
Church staff	2	2
	<b>2</b>	<b>2</b>

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	177,692	6,911	184,603
<b>Charitable activities</b>			
Church activities	737	-	737
Investment income	2,125	-	2,125
<b>Total</b>	<b>180,554</b>	<b>6,911</b>	<b>187,465</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	192,379	7,346	199,725
	<b>192,379</b>	<b>7,346</b>	<b>199,725</b>

# MOORDOWN BAPTIST CHURCH

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(11,825)	(435)	(12,260)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	178,041	3,367	181,408
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>166,216</u>	<u>2,932</u>	<u>169,148</u>
<b>8. TANGIBLE FIXED ASSETS</b>			
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2024	45,612	26,160	71,772
Additions	2,270	-	2,270
At 31 December 2024	<u>47,882</u>	<u>26,160</u>	<u>74,042</u>
<b>DEPRECIATION</b>			
At 1 January 2024	32,014	6,982	38,996
Charge for year	7,629	5,210	12,839
At 31 December 2024	<u>39,643</u>	<u>12,192</u>	<u>51,835</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>8,239</u>	<u>13,968</u>	<u>22,207</u>
At 31 December 2023	<u>13,598</u>	<u>19,178</u>	<u>32,776</u>

# MOORDOWN BAPTIST CHURCH

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

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

	2024	2023
	£	£
Other debtors	26,554	27,939
Prepayments and accrued income	9,275	3,977
	<b>35,829</b>	<b>31,916</b>
	<b>35,829</b>	<b>31,916</b>

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

	2024	2023
	£	£
Accruals and deferred income	400	2,635
	<b>400</b>	<b>2,635</b>
	<b>400</b>	<b>2,635</b>

### 11. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	166,216	(2,604)	163,612
<b>Restricted funds</b>			
Missionary fund	420	(330)	90
Ministry Development	2,512	-	2,512
	<b>2,932</b>	<b>(330)</b>	<b>2,602</b>
	<b>169,148</b>	<b>(2,934)</b>	<b>166,214</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	163,374	(165,978)	(2,604)
<b>Restricted funds</b>			
Missionary fund	6,885	(7,215)	(330)
	<b>170,259</b>	<b>(173,193)</b>	<b>(2,934)</b>
	<b>170,259</b>	<b>(173,193)</b>	<b>(2,934)</b>

# MOORDOWN BAPTIST CHURCH

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

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	178,041	(11,825)	166,216
<b>Restricted funds</b>			
Missionary fund	855	(435)	420
Ministry Development	2,512	-	2,512
	3,367	(435)	2,932
<b>TOTAL FUNDS</b>	181,408	(12,260)	169,148

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	180,554	(192,379)	(11,825)
<b>Restricted funds</b>			
Missionary fund	6,911	(7,346)	(435)
	187,465	(199,725)	(12,260)
<b>TOTAL FUNDS</b>	187,465	(199,725)	(12,260)

# **MOORDOWN BAPTIST CHURCH**

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

---

### **12. RELATED PARTY DISCLOSURES**

There were no related party transactions that are required to be disclosed in these financial statements.

**MOORDOWN BAPTIST CHURCH**

England & Wales - Charity number 1156083

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

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

# **MOORDOWN BAPTIST CHURCH**

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

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10 to 11
<b>Notes to the Financial Statements</b>	12 to 18

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Significant activities**

##### **Activities and public benefit**

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way.

Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too. Moordown Baptist Church is not an exclusive club; all are welcome to come.

Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including but not exclusively

- a Drop in Coffee Morning on a Thursday Morning which has shown an increasing attendance over the year from people not normally associated with the Church..
- a specific ladies Bible Study Group
- a parent and toddler group that meets on a Tuesday morning.

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul.

There are a number of practical activities undertaken by the church including collecting food for the local Foodbank. Throughout January 2023 the Church offered a Warm Space on a Saturday in line with the national and local initiatives where the local community were welcome and provided with hot food etc .

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### OBJECTIVES AND ACTIVITIES

#### **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### **Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

As reported previously, following the change in regulations at the end of 2020 the church has operated on a more normal format. However many of the innovations that were introduced during the global pandemic aimed at meeting the needs of the membership and wider community have continued to operate and form a vital link to the wider community both locally, nationally and internationally.

All services are now available in real time via YouTube and other social media platforms can be accessed at any time. In addition there has been considerable innovation in making this resource both more professional in appearance and easily accessible with things such as YouTube shorts and Instagram posts. These when taken together have been viewed in excess of 200,000 times in 2023, with an additional 506 Subscribers in 2023. These figures include Seasonal Messages and personal stories and an introduction to the Church. This is a continued development to that recorded in the 2022 report.

In addition to the above Jimmy Hill now published on YouTube a daily six minute sermon that has been trialled within the Church congregation throughout 2023 working through each chapter of the Bible. This went on general release on YouTube from 1 January 2024.

In person attendance has gradually increased over 2023, especially for the Sunday morning services. In addition there has been a continued increase in attendance for the Tuesday evening prayer and bible study meeting.

There has been an overall increase in people joining the membership of the Church over the year with a net increase in membership in excess of 10%. Over the year a number of members have moved out of the area and some have had their membership transferred to Heaven.

There has continued to be an upgrading of the Church Premises that was commenced towards the end of 2022 with the installation of inferred heating panels in the lounge area and hall. This is in line with the long term plans for the church to become carbon neutral by 2030. This is an ongoing programme of works that will take several years to complete.

The Care Groups have continued to flourish with the theme for the year being Caring in all its various aspects. For the majority of the year Stuart and Liz Fisher coordinated this work along side Stuart's role as an Elder.

The Moordown Men's Groups which commenced in January 2023 have enabled the men of the Church to meet in small groups every month to build friendships with each other and deepen their understanding of God. The groups continue to be well attended and enjoyed.

#### Staffing:

In addition to the volunteers the Church has had two full time member of staff in post for the whole of 2023. The staff team along with the other Elders work harmoniously together in promoting the objectives of the Church.

#### Church properties:

Throughout the year there has been ongoing discussion with both the Baptist Union of Great Britain and Northern Ireland and the FIEC (Fellowship Property Trust) with regards to the deeds of the properties known as

92 The Avenue, Moordown, (the Main Building)  
Comber Road Moordown (Notice Board Plot of land)

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

66 West Way Moordown (Church Manse)  
31 Vicarage Road Moordown (Church Manse)

This discussion related to the transfer of the deeds of these properties to the Church. Whilst this discussion was not concluded in 2023 considerable progress has been made in identifying a legal pathway that will secure the trust deeds and establishing title over the Church's holdings.

The significant program of renovation and repair to the property at 66 West Way that was started in 2022 was completed to a satisfactory standard in 2023.

Within the main building the area vacated by the redundant organ has been repurposed to offer a Welcome Space for visitors and new attendees to find out more about the Church and our beliefs.

The Church people carrier has continued to be used to facilitate some individuals getting to Church where there had been no realistic other option. It has also been used by Church members in conjunction with other activities associated with the life and work of the Church and other associated Christian organisations.

The premises have also been made available to the community for the holding of local elections and by other organisations for meetings where we have a common cause and goal.

### **FINANCIAL REVIEW**

#### **Financial position**

Despite ongoing expenditure on physical improvements to the church building, and the extensive repairs/renovations at 66 West Way the church remains in a good position financially. Other than the building expenses, the cost of running the church continued to be in line with expectations. Maintenance figures were lower than expected, however the cost of heating and lighting increased significantly.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### **Principal funding sources**

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed. An example of this was the sale of the redundant organ to another church.

#### **Investment policy and objectives**

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### FINANCIAL REVIEW

#### Reserves policy

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £160,000 and therefore the target is £40,000 to £80,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £104,159 at 31 December 2023 (2022: £111,883). The Trustees are aware that the current available funds are outside of the target range but expenditure on the main building and manses in addition to the possibility of increasing the staffing from April 2024 will reduce the balance to an appropriate level

### FUTURE PLANS

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to increasing the scope and range of youth activities and involvement in the community, for example

- the structure of the care groups will be updated and renamed Growth Groups to reflect the increasing membership of the Church and to incorporate additional attendees over the coming year.
- offering the drop in coffee morning as a 'warm space' throughout the remainder of the winter
- the buildings are again scheduled to be used for forthcoming elections etc

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2013. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

# MOORDOWN BAPTIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Risk management

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks. The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

08813067 (England and Wales)

#### Registered Charity number

1156083

#### Registered office

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

#### Trustees

W Rowley (resigned 13/6/2023)  
S J Fisher  
N Manning  
R L Heal  
J W Hill  
J G Pearse

#### Independent Examiner

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

# **MOORDOWN BAPTIST CHURCH**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023**

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1 February 2024 and signed on its behalf by:

R L Heal - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

## **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

27 February 2024

# MOORDOWN BAPTIST CHURCH

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

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>177,692</b>	<b>6,911</b>	<b>184,603</b>	160,141
<b>Charitable activities</b>					
Church activities		<b>737</b>	-	<b>737</b>	6,535
Investment income	2	<b>2,125</b>	-	<b>2,125</b>	559
<b>Total</b>		<b><u>180,554</u></b>	<b><u>6,911</u></b>	<b><u>187,465</u></b>	<b><u>167,235</u></b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	<b>192,379</b>	<b>7,346</b>	<b>199,725</b>	150,208
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,825)</b>	<b>(435)</b>	<b>(12,260)</b>	17,027
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>178,041</b>	<b>3,367</b>	<b>181,408</b>	164,381
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>166,216</u></u></b>	<b><u><u>2,932</u></u></b>	<b><u><u>169,148</u></u></b>	<b><u><u>181,408</u></u></b>

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2023

	Notes	Unrestricted fund £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	32,776	-	32,776	42,806
<b>CURRENT ASSETS</b>					
Debtors	9	31,916	-	31,916	26,618
Cash at bank and in hand		104,159	2,932	107,091	115,250
		<u>136,075</u>	<u>2,932</u>	<u>139,007</u>	<u>141,868</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,635)	-	(2,635)	(3,266)
<b>NET CURRENT ASSETS</b>		<u>133,440</u>	<u>2,932</u>	<u>136,372</u>	<u>138,602</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>166,216</u>	<u>2,932</u>	<u>169,148</u>	<u>181,408</u>
<b>NET ASSETS</b>		<u>166,216</u>	<u>2,932</u>	<u>169,148</u>	<u>181,408</u>
<b>FUNDS</b>					
Unrestricted funds	11			166,216	178,041
Restricted funds				2,932	3,367
<b>TOTAL FUNDS</b>				<u>169,148</u>	<u>181,408</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

# **MOORDOWN BAPTIST CHURCH**

## **STATEMENT OF FINANCIAL POSITION - continued 31 DECEMBER 2023**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2024 and were signed on its behalf by:

R L Heal - Trustee

The notes form part of these financial statements

# MOORDOWN 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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company meets the definition of a public benefit entity under FRS 102.

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

The charity is exempt from corporation 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.

# MOORDOWN BAPTIST CHURCH

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

### 1. ACCOUNTING POLICIES - continued

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

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

### 2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,125</u>	<u>559</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	<u>172,838</u>	<u>26,605</u>	<u>282</u>	<u>199,725</u>

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	<u>13,150</u>	<u>9,247</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

James Hill was paid £31,347 (2022 £23,910) on which employer NI contributions of £Nil (2022 £404) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2022 £16,484).

Jonathan Pearse was paid £31,347 (2022 £8,831) on which no employer NI contributions were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2022 £763).

Contributions towards personal pension schemes were £3,693 (2022 £3,229) for James Hill and £3,693 (2022 £1,038) for Jonathan Pearse.

At 31 December 2023 £Nil (2022: £Nil) pension contributions payable to defined contribution schemes were outstanding.

# MOORDOWN BAPTIST CHURCH

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

### 5. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

Jonathan Pearse received £Nil (2022 £1,977) in connection with relocation costs and Jonathan Pearse and James Hill each received £Nil (2022 £261) for mileage to conferences.

Apart from reimbursement against invoices, no trustee received any further monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

### 6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	<b>62,693</b>	32,742
Social security costs	-	404
Other pension costs	<b>7,387</b>	4,268
	<b>70,080</b>	37,414
	<b>70,080</b>	37,414

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

	2023	2022
Church staff	<b>2</b>	1
	<b>2</b>	1

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	144,991	15,150	160,141
<b>Charitable activities</b>			
Church activities	6,535	-	6,535
Investment income	559	-	559
<b>Total</b>	<b>152,085</b>	<b>15,150</b>	<b>167,235</b>
	<b>152,085</b>	<b>15,150</b>	<b>167,235</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	132,375	17,833	150,208
	132,375	17,833	150,208
	132,375	17,833	150,208
<b>NET INCOME/(EXPENDITURE)</b>	<b>19,710</b>	<b>(2,683)</b>	<b>17,027</b>

# MOORDOWN BAPTIST CHURCH

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	158,331	6,050	164,381
	178,041	3,367	181,408
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>178,041</b>	<b>3,367</b>	<b>181,408</b>

### 8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2023	42,492	26,160	68,652
Additions	3,120	-	3,120
	45,612	26,160	71,772
At 31 December 2023	45,612	26,160	71,772
<b>DEPRECIATION</b>			
At 1 January 2023	24,102	1,744	25,846
Charge for year	7,912	5,238	13,150
	32,014	6,982	38,996
At 31 December 2023	32,014	6,982	38,996
<b>NET BOOK VALUE</b>			
At 31 December 2023	13,598	19,178	32,776
	18,390	24,416	42,806
At 31 December 2022	18,390	24,416	42,806

# MOORDOWN BAPTIST CHURCH

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

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

	2023	2022
	£	£
Other debtors	27,939	25,292
Prepayments and accrued income	3,977	1,326
	<b>31,916</b>	<b>26,618</b>
	<b>31,916</b>	<b>26,618</b>

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

	2023	2022
	£	£
Accruals and deferred income	2,635	3,266
	<b>2,635</b>	<b>3,266</b>
	<b>2,635</b>	<b>3,266</b>

### 11. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	178,041	(11,825)	166,216
<b>Restricted funds</b>			
Missionary fund	855	(435)	420
Ministry Development	2,512	-	2,512
	<b>3,367</b>	<b>(435)</b>	<b>2,932</b>
<b>TOTAL FUNDS</b>	<b>181,408</b>	<b>(12,260)</b>	<b>169,148</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	180,554	(192,379)	(11,825)
<b>Restricted funds</b>			
Missionary fund	6,911	(7,346)	(435)
	<b>187,465</b>	<b>(199,725)</b>	<b>(12,260)</b>
<b>TOTAL FUNDS</b>	<b>187,465</b>	<b>(199,725)</b>	<b>(12,260)</b>

# MOORDOWN BAPTIST CHURCH

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

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	158,331	19,710	178,041
<b>Restricted funds</b>			
Missionary fund	1,413	(558)	855
Ministry Development	4,637	(2,125)	2,512
	6,050	(2,683)	3,367
<b>TOTAL FUNDS</b>	164,381	17,027	181,408

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	152,085	(132,375)	19,710
<b>Restricted funds</b>			
Missionary fund	15,150	(15,708)	(558)
Ministry Development	-	(2,125)	(2,125)
	15,150	(17,833)	(2,683)
<b>TOTAL FUNDS</b>	167,235	(150,208)	17,027

# **MOORDOWN BAPTIST CHURCH**

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

---

### **12. RELATED PARTY DISCLOSURES**

There were no related party transactions that are required to be disclosed in these financial statements.

**MOORDOWN BAPTIST CHURCH**

England & Wales - Charity number 1156083

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
MOORDOWN BAPTIST CHURCH**

# **MOORDOWN BAPTIST CHURCH**

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

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Statement of Financial Position</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 17

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Significant activities**

##### **Activities and public benefit**

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way.

Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too. Moordown Baptist Church is not an exclusive club; all are welcome to come.

Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including but not exclusively a Drop in Coffee Morning on a Thursday Morning which has shown an increasing attendance over the year. A specific ladies Bible Study Group.

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul. There are a number of practical activities undertaken by the church including collecting food for the local Foodbank. Throughout 2022 we have also put on a number of specific community activities in conjunction with national celebrations.

#### **Public benefit**

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

### **OBJECTIVES AND ACTIVITIES**

#### **Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

As reported last year, Following the change in regulations at the end of 2020. The church has operated on a more normal format. However many of the innovations that were introduced during the global pandemic aimed at meeting the needs of the membership and wider community have continued to operate and form a vital link to the wider community both locally, nationally and internationally.

All services are now available in real time via YouTube or can be accessed at any time. In addition there has been considerable innovation in making this resource both more professional in appearance and easily accessible with things such as YouTube shorts and Instagram posts. These when taken together have been viewed in excess of 120,000 times during the reporting period. With an additional 62 Subscribers. These figures include Seasonal Messages and personal stories. A continued development to that recorded in the 2021 report.

In person attendance has gradually increased over 2022. Especially for the Sunday Morning services. In addition there has been an increase in attendance for the Tuesday Evening prayer and bible study meeting.

There has continued to be an upgrading of the Church Premises that was started towards the end of 2022 with the installation of inferred heating panels in the Lounge area. This is in line with the long term plans for the church to become carbon neutral by 2030 this is an ongoing programme of works that will take several years to complete.

The Care Groups have continued to flourish with the theme for the year being Caring in all its various aspects. For the majority of the year Stuart and Liz fisher coordinated this work along side Stuarts role as an Elder.

#### **Staffing:**

In addition to the volunteers the Church has had one full time member of staff in post for the whole of 2022 and following due process the members voted to call Jonathan Pearse to join the full time team. Jonathan has been called to focus the work of the Church in relation to Youth Work and Evangelism. He came into post in September 2022.

#### **Church properties:**

Throughout the year there has been ongoing discussion with both the Baptist Union of Great Britain and Northern Ireland and the FIEC (Fellowship Property Trust) with regards to the deeds of the properties known as

92 The Avenue, Moordown, (the Main Building)  
Comber Road Moordown (Notice Board Plot of land)  
66 West Way Moordown (Church Manse)  
31 Vicarage Road Moordown (Church Manse)

This discussion related to the transfer of the deeds of these properties to the Church. Whilst this discussion was not concluded in 2022 considerable progress has been made in securing the trust deeds and establishing title over the Church holdings.

In addition to this approval was granted by the Charity Commission for the sale of 31 Vicarage Road to Mr and Mrs James Hill (Pastor) at the market rate. However, due to a last minute unforeseen legal technicality this was not achieved but remains an active programme.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

With the calling of Jonathan Pearse to serve in a full time capacity the manse at 66 West Way was vacated by the sitting tenant and a significant programme of urgent repair and modernisation was commenced.

The Church also purchased a people carrier as a replacement for the minibus that was given to Christian Camps in Wales as the minibus was deemed to no longer be of any significant use to the Church and inappropriate for the ongoing ministry of the Church

### **FINANCIAL REVIEW**

#### **Financial position**

Despite ongoing expenditure on physical improvements to the church building, and the extensive repairs/renovations at 66 West Way the church remains in a good position financially. Other than the building expenses, the cost of running the church continued to be in line with expectations. Maintenance figures were lower than expected however the cost of heating and lighting increased significantly.

In September 2022 a second full time worker was appointed; however the costs associated with this second appointment had been budgeted for in the forecast for 2022.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### **Principal funding sources**

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed.

#### **Investment policy and objectives**

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

#### **Reserves policy**

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £160,000 and therefore the target is £40,000 to £80,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £111,883 at 31 December 2022 (2021: £112,996). The Trustees are aware that the current available funds are outside of the target range but expenditure on one of the manses over the coming months will reduce the balance to an appropriate level

### **FUTURE PLANS**

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to increasing the scope and range of youth activities and involvement in the community for example offering a 'warm space' throughout the remainder of the winter

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2013. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### **Organisational structure**

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

#### **Risk management**

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks. The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

08813067 (England and Wales)

#### **Registered Charity number**

1156083

#### **Registered office**

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022**

---

### **Trustees**

W Rowley (resigned 13/6/2023)  
S J Fisher  
N Manning  
R L Heal  
J W Hill  
J G Pearse (appointed 18/9/2022)

### **Independent Examiner**

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 20 June 2023 and signed on its behalf by:

R L Heal - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

## **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

20 June 2023

# MOORDOWN BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		144,991	15,150	160,141	147,194
<b>Charitable activities</b>					
Church activities		6,535	-	6,535	8,746
Investment income	2	559	-	559	8
<b>Total</b>		152,085	15,150	167,235	155,948
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	132,375	17,833	150,208	161,721
<b>NET INCOME/(EXPENDITURE)</b>		19,710	(2,683)	17,027	(5,773)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		158,331	6,050	164,381	170,154
<b>TOTAL FUNDS CARRIED FORWARD</b>		178,041	3,367	181,408	164,381

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	42,806	-	42,806	23,770
<b>CURRENT ASSETS</b>					
Debtors	9	26,618	-	26,618	23,775
Cash at bank and in hand		111,883	3,367	115,250	119,046
		<u>138,501</u>	<u>3,367</u>	<u>141,868</u>	<u>142,821</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(3,266)	-	(3,266)	(2,210)
<b>NET CURRENT ASSETS</b>		<u>135,235</u>	<u>3,367</u>	<u>138,602</u>	<u>140,611</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>178,041</u>	<u>3,367</u>	<u>181,408</u>	<u>164,381</u>
<b>NET ASSETS</b>		<u>178,041</u>	<u>3,367</u>	<u>181,408</u>	<u>164,381</u>
<b>FUNDS</b>					
Unrestricted funds	11			178,041	158,331
Restricted funds				3,367	6,050
<b>TOTAL FUNDS</b>				<u>181,408</u>	<u>164,381</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2022**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 June 2023 and were signed on its behalf by:

R L Heal - Trustee

# MOORDOWN 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 charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The company meets the definition of a public benefit entity under FRS 102.

#### **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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

The charity is exempt from corporation 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.

# MOORDOWN BAPTIST CHURCH

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

### 1. ACCOUNTING POLICIES - continued

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

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

### 2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	559	8

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	117,662	32,208	338	150,208

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	9,247	7,357

### 5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

James Hill was paid £23,910 (2021 £19,228) on which employer NI contributions of £404 (2021 £1,098) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £16,484 (2021 £15,969).

Jonathan Pearse was paid £8,831 (2021 £Nil) on which no employer NI contributions were payable.

In addition towards the end of the year he occupied a manse rent free. The market value of this benefit was £763 (2021 £Nil).

Contributions towards personal pension schemes were £3,229 (2021 £2,933) for James Hill and £1,038 (2021 £Nil) for Jonathan Pearse.

# MOORDOWN BAPTIST CHURCH

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

### 5. TRUSTEES' REMUNERATION AND BENEFITS - continued

At 31 December 2022 £Nil (2021: £Nil) pension contributions payable to defined contribution schemes were outstanding.

#### Trustees' expenses

Jonathan Pearse received £1,977 in connection with relocation costs and Jonathan Pearse and James Hill each received £261 for mileage to conferences.

Apart from reimbursement against invoices, no trustee received any further monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

### 6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	32,742	19,228
Social security costs	404	1,098
Other pension costs	4,268	2,933
	<u>37,414</u>	<u>23,259</u>

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

	2022	2021
Church staff	<u>1</u>	<u>1</u>

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	135,241	11,953	147,194
<b>Charitable activities</b>			
Church activities	8,746	-	8,746
Investment income	8	-	8
<b>Total</b>	<u>143,995</u>	<u>11,953</u>	<u>155,948</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	149,687	12,034	161,721

# MOORDOWN BAPTIST CHURCH

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,692)	(81)	(5,773)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	164,023	6,131	170,154
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>158,331</u>	<u>6,050</u>	<u>164,381</u>
 <b>8. TANGIBLE FIXED ASSETS</b>			
	Fixtures and fittings £	Motor vehicles £	Totals £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>COST</b>			
At 1 January 2022	40,369	1,000	41,369
Additions	2,123	26,160	28,283
Disposals	-	(1,000)	(1,000)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	42,492	26,160	68,652
 <b>DEPRECIATION</b>			
At 1 January 2022	16,599	1,000	17,599
Charge for year	7,503	1,744	9,247
Eliminated on disposal	-	(1,000)	(1,000)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2022	24,102	1,744	25,846
 <b>NET BOOK VALUE</b>			
At 31 December 2022	<u>18,390</u>	<u>24,416</u>	<u>42,806</u>
At 31 December 2021	<u>23,770</u>	<u>-</u>	<u>23,770</u>

# MOORDOWN BAPTIST CHURCH

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

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

	2022	2021
	£	£
Other debtors	25,292	23,153
Prepayments and accrued income	1,326	622
	<b>26,618</b>	<b>23,775</b>
	<b>26,618</b>	<b>23,775</b>

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

	2022	2021
	£	£
Accruals and deferred income	3,266	2,210
	<b>3,266</b>	<b>2,210</b>
	<b>3,266</b>	<b>2,210</b>

### 11. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	158,331	19,710	178,041
<b>Restricted funds</b>			
Missionary fund	1,413	(558)	855
Ministry Development	4,637	(2,125)	2,512
	<b>6,050</b>	<b>(2,683)</b>	<b>3,367</b>
<b>TOTAL FUNDS</b>	<b>164,381</b>	<b>17,027</b>	<b>181,408</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	152,085	(132,375)	19,710
<b>Restricted funds</b>			
Missionary fund	15,150	(15,708)	(558)
Ministry Development	-	(2,125)	(2,125)
	<b>15,150</b>	<b>(17,833)</b>	<b>(2,683)</b>
<b>TOTAL FUNDS</b>	<b>167,235</b>	<b>(150,208)</b>	<b>17,027</b>

# MOORDOWN BAPTIST CHURCH

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

### 11. 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	164,023	(5,692)	158,331
<b>Restricted funds</b>			
Missionary fund	1,494	(81)	1,413
Ministry Development	4,637	-	4,637
	6,131	(81)	6,050
<b>TOTAL FUNDS</b>	170,154	(5,773)	164,381

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	143,995	(149,687)	(5,692)
<b>Restricted funds</b>			
Missionary fund	11,953	(12,034)	(81)
	155,948	(161,721)	(5,773)
<b>TOTAL FUNDS</b>	155,948	(161,721)	(5,773)

# MOORDOWN BAPTIST CHURCH

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

---

### 12. RELATED PARTY DISCLOSURES

In the previous year A Heal, the son of R Heal, a trustee, provided grounds maintenance services to the company. The charge in that year was £937. No such charge arose in 2022.

There were no other related party transactions that are required to be disclosed in these financial statements.

**MOORDOWN BAPTIST CHURCH**

England & Wales - Charity number 1156083

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
MOORDOWN BAPTIST CHURCH**

# **MOORDOWN BAPTIST CHURCH**

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

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Statement of Financial Position</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 16

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

#### **Significant activities**

##### **Activities and public benefit**

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way. Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too.

Moordown Baptist Church is not an exclusive club; all are welcome to come. Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including a Luncheon Club and Ladies' Fellowship. (These have now been replaced by a Drop in Coffee Morning as of September 2021).

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul.

There are a number of practical activities undertaken by the church including collecting food for the local Foodbank.

#### **Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

As reported last year, at the turn of 2020 Moordown Baptist Church was running as usual with the various departments of the church serving both the church membership and the wider community well. However, as the COVID-19 outbreak turned into a global pandemic, the usual activities of the church were significantly curtailed.

Sunday services which, until that point, had only ever been held in person were, for a few months, entirely digital - being pre-recorded during the week and distributed on the Sunday via YouTube and DVD.

The musicians of the church recorded a wide selection of worship songs to be included in the Digital Sunday services and a large number of church members helped by recording children's talks and Bible readings.

With much careful thought and planning - as well as a detailed risk assessment - the church was able to reopen for in-person Sunday services in September 2020. These have been well attended with around 100 people visiting each weekend.

With in-person activities temporarily suspended once again in early 2021, we were able to complete a refurbishment of the Church driveway.

In November 2020, we were able to begin live streaming services for those unable to attend in person and this has continued in 2021.

Over the course of the year, we have developed further our online media presence with regular online postings of YouTube videos etc. Members contributed a series of video clips around the Christmas theme which were viewed in excess of 20,000 times in the run up to Christmas. In addition individually written Christmas cards were distributed to about 750 homes in the local area

Despite the obvious disruption, the church has enjoyed the blessing of growth with many more visitors in person and a much wider reach through online means than ever before.

Many of the usual clubs and midweek activities continued to be suspended for some of 2021 with much of the caring and support being offered through phone calls and doorstep visits. These efforts were headed up by Stuart and Liz Fisher.

### **FINANCIAL REVIEW**

#### **Financial position**

Despite significant expenditure on physical improvements to the church building, the church remains in a good position financially. Other than the building expenses, the cost of running the church continued to be lower than usual due to several groups being suspended from meeting.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### **Principal funding sources**

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed.

#### **Investment policy and objectives**

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **FINANCIAL REVIEW**

#### **Reserves policy**

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £100,000 and therefore the target is £25,000 to £50,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £158,331 at 31 December 2021 (2020: £164,023), and was therefore outside of the budgeted range. The Trustees are aware that the current available funds are outside of the acceptable range and are actively working towards reviewing expenditure over the coming months to reduce the surplus to an appropriate level

### **FUTURE PLANS**

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to bringing back many mid-week activities that have had to be suspended for now.

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2013. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

#### **Organisational structure**

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

# **MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Risk management**

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks. The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

08813067 (England and Wales)

#### **Registered Charity number**

1156083

#### **Registered office**

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

#### **Trustees**

W Rowley  
S J Fisher  
N Manning  
R L Heal  
J W Hill

#### **Independent Examiner**

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

**MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 January 2022 and signed on its behalf by:

W Rowley - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

## **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

27 January 2022

# MOORDOWN BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		135,241	11,953	147,194	150,356
<b>Charitable activities</b>					
Church activities		8,746	-	8,746	9,732
Investment income	2	8	-	8	144
<b>Total</b>		143,995	11,953	155,948	160,232
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	149,687	12,034	161,721	188,554
<b>NET INCOME/(EXPENDITURE)</b>		(5,692)	(81)	(5,773)	(28,322)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		164,023	6,131	170,154	198,476
<b>TOTAL FUNDS CARRIED FORWARD</b>		158,331	6,050	164,381	170,154

The notes form part of these financial statements

# MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)

## STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	23,770	-	23,770	31,127
<b>CURRENT ASSETS</b>					
Debtors	9	23,775	-	23,775	24,783
Cash at bank and in hand		112,996	6,050	119,046	114,244
		<u>136,771</u>	<u>6,050</u>	<u>142,821</u>	<u>139,027</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(2,210)	-	(2,210)	-
		<u>134,561</u>	<u>6,050</u>	<u>140,611</u>	<u>139,027</u>
<b>NET CURRENT ASSETS</b>					
		<u>134,561</u>	<u>6,050</u>	<u>140,611</u>	<u>139,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>158,331</u>	<u>6,050</u>	<u>164,381</u>	<u>170,154</u>
<b>NET ASSETS</b>		<u>158,331</u>	<u>6,050</u>	<u>164,381</u>	<u>170,154</u>
<b>FUNDS</b>	11				
Unrestricted funds				158,331	164,023
Restricted funds				6,050	6,131
<b>TOTAL FUNDS</b>				<u>164,381</u>	<u>170,154</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**MOORDOWN BAPTIST CHURCH (REGISTERED NUMBER: 08813067)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2021**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 January 2022 and were signed on its behalf by:

W Rowley - Trustee

# MOORDOWN 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 charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

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

# MOORDOWN BAPTIST CHURCH

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

### 2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	8	144
	<u>8</u>	<u>144</u>

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	132,254	29,304	163	161,721
	<u>132,254</u>	<u>29,304</u>	<u>163</u>	<u>161,721</u>

### 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	7,357	2,373
	<u>7,357</u>	<u>2,373</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

Stuart Fisher was paid £Nil (2020 £6,800) on which no employer NI contributions were payable.

James Hill was paid £19,228 (2020 £16,545) on which employer NI contributions of £1,098 (2020 £Nil) were payable.

In addition he occupied a manse rent free. The market value of this benefit was £15,969 (2020 £15,969).

Contributions towards personal pension schemes were £2,933 (2020 £2,672) for James Hill. At 31 December 2021 £Nil (2020: £Nil) pension contributions payable to defined contribution schemes were outstanding.

# MOORDOWN BAPTIST CHURCH

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

### 5. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

No trustee received any monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

### 6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	19,228	23,345
Social security costs	1,098	-
Other pension costs	2,933	2,998
	<b>23,259</b>	<b>26,343</b>

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

	2021	2020
Church staff	<b>1</b>	<b>2</b>

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	129,148	21,208	150,356
<b>Charitable activities</b>			
Church activities	9,732	-	9,732
Investment income	144	-	144
<b>Total</b>	<b>139,024</b>	<b>21,208</b>	<b>160,232</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	149,830	38,724	188,554
<b>NET INCOME/(EXPENDITURE)</b>	<b>(10,806)</b>	<b>(17,516)</b>	<b>(28,322)</b>
<b>Transfers between funds</b>	<b>13,113</b>	<b>(13,113)</b>	<b>-</b>

# MOORDOWN BAPTIST CHURCH

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Net movement in funds	2,307	(30,629)	(28,322)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	161,716	36,760	198,476
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>164,023</u>	<u>6,131</u>	<u>170,154</u>
8. TANGIBLE FIXED ASSETS	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	<u>40,369</u>	<u>1,000</u>	<u>41,369</u>
<b>DEPRECIATION</b>			
At 1 January 2021	9,242	1,000	10,242
Charge for year	7,357	-	7,357
At 31 December 2021	<u>16,599</u>	<u>1,000</u>	<u>17,599</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u>23,770</u>	<u>-</u>	<u>23,770</u>
At 31 December 2020	<u>31,127</u>	<u>-</u>	<u>31,127</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021 £	2020 £
Other debtors		23,153	23,564
Prepayments and accrued income		622	1,219
		<u>23,775</u>	<u>24,783</u>

# MOORDOWN BAPTIST CHURCH

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

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

	2021	2020
	£	£
Accruals and deferred income	<u>2,210</u>	<u>-</u>

### 11. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	164,023	(5,692)	158,331
<b>Restricted funds</b>			
Missionary fund	1,494	(81)	1,413
Ministry Development	4,637	-	4,637
	<u>6,131</u>	<u>(81)</u>	<u>6,050</u>
<b>TOTAL FUNDS</b>	<u>170,154</u>	<u>(5,773)</u>	<u>164,381</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	143,995	(149,687)	(5,692)
<b>Restricted funds</b>			
Missionary fund	11,953	(12,034)	(81)
	<u>155,948</u>	<u>(161,721)</u>	<u>(5,773)</u>
<b>TOTAL FUNDS</b>	<u>155,948</u>	<u>(161,721)</u>	<u>(5,773)</u>

# MOORDOWN BAPTIST CHURCH

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

### 11. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	161,716	(10,806)	13,113	164,023
<b>Restricted funds</b>				
Missionary fund	260	1,234	-	1,494
Refurbishment	18,750	(18,750)	-	-
Ministry Development	17,750	-	(13,113)	4,637
	36,760	(17,516)	(13,113)	6,131
<b>TOTAL FUNDS</b>	198,476	(28,322)	-	170,154

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	139,024	(149,830)	(10,806)
<b>Restricted funds</b>			
Missionary fund	13,208	(11,974)	1,234
Refurbishment	8,000	(26,750)	(18,750)
	21,208	(38,724)	(17,516)
<b>TOTAL FUNDS</b>	160,232	(188,554)	(28,322)

# MOORDOWN BAPTIST CHURCH

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

---

### 12. RELATED PARTY DISCLOSURES

A Heal, the son of R Heal, a trustee, provided grounds maintenance services to the company. The charge in the year was £937 (2020 £1,125)

There were no other related party transactions that are required to be disclosed in these financial statements.

**MOORDOWN BAPTIST CHURCH**

England & Wales - Charity number 1156083

---

# Accounts

---

**REGISTERED COMPANY NUMBER: 08813067 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1156083**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
MOORDOWN BAPTIST CHURCH**

# **MOORDOWN BAPTIST CHURCH**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Statement of Financial Position</b>	8 to 9
<b>Notes to the Financial Statements</b>	10 to 16

**MOORDOWN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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 charity's purposes as set out in the objects in the company's Articles of Association are to advance the Christian faith primarily but not exclusively within Bournemouth and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the Trustees or the Church Fellowship in a Church Members' Meeting, further the work of the Charity.

We regularly review our aims, objectives and activities to ensure that we are being the most effective that we can. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Significant activities**

**Activities and public benefit**

The Church provides a welcoming environment for those wanting to know more about the Christian faith and for followers of Jesus Christ. We are a people with real purpose in our lives. We enjoy life because we have been given new life in Jesus Christ, and know God in a personal way. Our aim is to please God and serve him. We try to show God's love and care to those around us in a variety of ways - not least, in trying to introduce them to a relationship with God too.

Moordown Baptist Church is not an exclusive club; all are welcome to come. Services are held twice on a Sunday and efforts are made to ensure that they are 'user friendly' for those with little regular experience of church. For those who show an interest, small group courses are run to provide further teaching.

In addition to Sunday activities, the church has a programme of meetings and events for the benefit of the community, including a Luncheon Club and Ladies' Fellowship.

Children and young people are well catered for as well, with toddler groups and crèche facilities through to action packed children and youth programmes on Sundays, Thursdays and Fridays. We aim to provide children entrusted to our care with a healthy balance of physical activities (games, quizzes and craft) and structured Bible teaching (stories, songs, studies and memory verses), providing nurture for body, mind and soul.

There are a number of practical activities undertaken by the church including collecting food for the local Foodbank.

**Volunteers**

Volunteers are involved in most activities of the Church and are a very important resource to us. We encourage all members of the Church to be actively involved in its work and are grateful for their time freely given. Volunteers working with children or vulnerable adults are DBS checked in accordance with our Safeguarding Policy.

**MOORDOWN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

At the turn of 2020, Moordown Baptist Church was running as usual with the various departments of the church serving both the church membership and the wider community well. However, as the COVID-19 outbreak turned into a global pandemic, the usual activities of the church were significantly curtailed.

Sunday services which, until that point, had only ever been held in person were, for a few months, entirely digital - being pre-recorded during the week and distributed on the Sunday via YouTube and DVD.

The musicians of the church recorded a wide selection of worship songs to be included in the Digital Sunday services and a large number of church members helped by recording children's talks and Bible readings.

With in-person activities suspended, we were able to complete a kitchen refurbishment ahead of schedule.

At the AGM in the summer, Neil Manning, Ray Heal and Wayne Rowley were voted in to serve as elders - and, therefore, trustees. The meeting also revealed the desire among church members to have the toilets refurbished as well.

To that end, work was carried out in August and completed in September to entirely renovate all the toilets of the building.

With much careful thought and planning - as well as a detailed risk assessment - the church was able to reopen for in-person Sunday services in September. These have been well attended with around 100 people visiting each weekend.

In November, we were able to begin live streaming services for those unable to attend in person. This had the added benefit of increasing our ability to connect with a wider audience resulting in over 25,000 views on our Sunday Services in 2020.

Despite the obvious disruption, the church has enjoyed the blessing of growth, with a total of 13 new members formally added to the church, many more visitors in person and a much wider reach through online means than ever before.

Many of the usual clubs and midweek activities have had to be suspended for the majority of the year with much of the caring and support being offered through phone calls and doorstep visits. These efforts were headed up by Stuart and Liz Fisher.

Over the course of the year, the church has studied together through the following sermon series:

- Saviour, Servant, King (Mark 1-8)
- Redeeming Love (The Book of Ruth)
- Summer Psalms (Psalms 1-5)
- Journeying with Jesus (Mark 9-11)
- The Servant King (A Christmas Series in Luke's Gospel)

At Christmas, we recorded a short film with an evangelistic talk and Christmas carols played by musicians from the church. 750 DVDs were made and distributed to neighbours in the surrounding area as well as a handwritten Christmas card wishing them a Happy Christmas and assuring them of our prayers during these difficult days.

# MOORDOWN BAPTIST CHURCH

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

---

### FINANCIAL REVIEW

#### Financial position

Despite significant expenditure on physical improvements to the church building, the church remains in a good position financially. Other than the building expenses, the cost of running the church was lower than usual due to most groups being suspended from meeting.

The elders are confident that the church continues to be adequately funded through donations from those who attend.

#### Principal funding sources

Income is primarily generated by freewill gifts and offerings. Other sales are made as deemed appropriate by the trustees in accordance with the powers given to them by the Trust Deed.

#### Investment policy and objectives

The Church sometimes needs to react very quickly to particular emergencies and has a policy of keeping any surplus liquid funds in short-term deposits which can be accessed readily. Surplus funds are held in the CAF Bank gold account.

#### Reserves policy

The Board has examined the Church's requirements for reserves in light of its main risks and commitments. It has determined a policy to hold reserves which are readily accessible and not already committed to specific projects or activities of between 3 and 6 months of expenditure. Budgeted expenditure is approximately £100,000 and therefore the target is £25,000 to £50,000 in general funds. This means that if income drops significantly then the church will be able to continue its activities in the near term.

Free reserves held in bank and cash balances amounted to £164,023 at 31 December 2020 (2019: £161,716), and was therefore outside of the acceptable range. During 2021 some of this surplus has been utilised to refurbish the Church's premises.

### FUTURE PLANS

The church plans to continue with live streaming services and growing the online ministry. We are also very much looking forward to bringing back many mid-week activities that have had to be suspended for now.

The strategy of the church is under regular review to ensure that the aims and objectives of the church are being met and new initiatives and events will be developed to keep our vision fresh.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The organisation is a company limited by guarantee governed by its Memorandum of Association dated 12 December 2013. It is registered as a charity with the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

# MOORDOWN BAPTIST CHURCH

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

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. They consist of the Elders of Moordown Baptist Church (the Church) and other church members as considered appropriate by the Elders and the Church. Elders are appointed by the Church. Under the requirements of the Memorandum and Articles of Association a third of the directors retire by rotation each year.

The Memorandum and Articles of Association allow Trustees to be employed by the church or have a business relationship provided that:

- The remuneration or other sums paid to the trustee does not exceed an amount that is reasonable
- The trustee is absent from the part of any meeting at which their salary, performance in employment or benefits are discussed
- A majority of the trustees in office have no such benefits

A trustee cannot receive remuneration for acting as a trustee.

As trustees of a charity, the directors are given training on appointment and ongoing support and training as required.

#### Risk management

The Elders actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at the levels stated above, combined with our annual review of the controls over key financial activities, appropriately manage the key financial risks. The trustees have also examined other operational and business risks faced by the church and confirm that they have established systems to mitigate the significant risks.

The most significant risk is the church's reliance on the continued financial support from the committed members of the Church. Church members are regularly informed of the financial position compared to budget and have always responded well to any financial needs.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

08813067 (England and Wales)

#### Registered Charity number

1156083

#### Registered office

92 The Avenue  
Moordown  
Bournemouth  
Dorset  
BH9 2UU

**MOORDOWN BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**Trustees**

P Downes (resigned 12/11/2020)  
W Rowley  
J Davis (resigned 17/8/2020)  
L C Dixon (resigned 19/8/2020)  
S J Fisher  
N Manning  
T Mhlope (resigned 19/8/2020)  
R L Heal (appointed 10/8/2020)  
J W Hill

**Independent Examiner**

J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5 August 2021 and signed on its behalf by:



W Rowley - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MOORDOWN BAPTIST CHURCH

---

### **Independent examiner's report to the trustees of Moordown Baptist Church ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

  


J M Palin  
Chapelgate  
Chittlehamholt  
Umberleigh  
Devon  
EX37 9NS

16 August 2021

## MOORDOWN BAPTIST CHURCH

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

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		129,148	21,208	150,356	222,401
<b>Charitable activities</b>					
Church activities		9,732	-	9,732	17,255
Investment income	2	<u>144</u>	<u>-</u>	<u>144</u>	<u>50</u>
<b>Total</b>		<b>139,024</b>	<b>21,208</b>	<b>160,232</b>	<b>239,706</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church activities	3	<u>149,830</u>	<u>38,724</u>	<u>188,554</u>	<u>78,609</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,806)</b>	<b>(17,516)</b>	<b>(28,322)</b>	<b>161,097</b>
Transfers between funds	12	<u>13,113</u>	<u>(13,113)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>2,307</b>	<b>(30,629)</b>	<b>(28,322)</b>	<b>161,097</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>161,716</u>	<u>36,760</u>	<u>198,476</u>	<u>37,379</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>164,023</u></b>	<b><u>6,131</u></b>	<b><u>170,154</u></b>	<b><u>198,476</u></b>

The notes form part of these financial statements

## MOORDOWN BAPTIST CHURCH

### STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	31,127	-	31,127	2,629
<b>CURRENT ASSETS</b>					
Debtors	9	24,783	-	24,783	31,592
Cash at bank and in hand		<u>108,113</u>	<u>6,131</u>	<u>114,244</u>	<u>169,686</u>
		132,896	6,131	139,027	201,278
<b>CREDITORS</b>					
Amounts falling due within one year	10	-	-	-	(5,431)
<b>NET CURRENT ASSETS</b>					
		<u>132,896</u>	<u>6,131</u>	<u>139,027</u>	<u>195,847</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>164,023</u>	<u>6,131</u>	<u>170,154</u>	<u>198,476</u>
<b>NET ASSETS</b>					
		<u>164,023</u>	<u>6,131</u>	<u>170,154</u>	<u>198,476</u>
<b>FUNDS</b>					
Unrestricted funds	12			164,023	161,716
Restricted funds				<u>6,131</u>	<u>36,760</u>
<b>TOTAL FUNDS</b>					
				<u>170,154</u>	<u>198,476</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

## MOORDOWN BAPTIST CHURCH

### STATEMENT OF FINANCIAL POSITION - continued 31 DECEMBER 2020

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 August 2021 and were signed on its behalf by:



W Rowley - Trustee

The notes form part of these financial statements

# MOORDOWN 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 charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Tangible fixed assets**

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

Fixtures and fittings	- at varying rates on cost
Motor vehicles	- 20% on cost

The company does not recognise land and buildings in these financial statements as they are held by third party trustees. All expenditure on the properties is therefore written off in the year in which it is incurred.

#### **Taxation**

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

## MOORDOWN BAPTIST CHURCH

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

**2. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>144</u>	<u>50</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs £	Totals £
Church activities	<u>161,337</u>	<u>27,137</u>	<u>80</u>	<u>188,554</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>2,373</u>	<u>1,564</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

Trustees are not remunerated for doing their work as trustees. The following transactions with trustees occurred during the year:

Gary Benfold was paid £Nil (2019 £1,250) on which no employer NI contributions were payable.

Stuart Fisher was paid £6,800 (2019 £6,800) on which no employer NI contributions were payable.

James Hill was paid £16,545 (2019 £4,575) on which no employer NI contributions were payable.

In addition he occupied a manse rent free. The market value of this benefit was £15,969 (2019 £4,657).

Contributions towards personal pension schemes were £2,672 (2019 £757) for James Hill. At 31 December 2020 £Nil (2019: £757) pension contributions payable to defined contribution schemes were outstanding.

## MOORDOWN BAPTIST CHURCH

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

**5. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

No trustee received any monies in respect of their work for the church, waiving normal travel and sundry expenses incurred during the course of their work.

**6. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	23,345	12,625
Other pension costs	<u>2,998</u>	<u>431</u>
	<u><b>26,343</b></u>	<u><b>13,056</b></u>

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

	2020	2019
Church staff	<u><u>2</u></u>	<u><u>1</u></u>

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

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

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	178,576	43,825	222,401
<b>Charitable activities</b>			
Church activities	17,255	-	17,255
Investment income	<u>50</u>	<u>-</u>	<u>50</u>
<b>Total</b>	195,881	43,825	239,706
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church activities	<u>70,294</u>	<u>8,315</u>	<u>78,609</u>
 <b>NET INCOME</b>	125,587	35,510	161,097

**MOORDOWN BAPTIST CHURCH**

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	36,129	1,250	37,379
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>161,716</u>	<u>36,760</u>	<u>198,476</u>

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2020	9,498	1,000	10,498
Additions	<u>30,871</u>	<u>-</u>	<u>30,871</u>
At 31 December 2020	<u>40,369</u>	<u>1,000</u>	<u>41,369</u>
<b>DEPRECIATION</b>			
At 1 January 2020	6,869	1,000	7,869
Charge for year	<u>2,373</u>	<u>-</u>	<u>2,373</u>
At 31 December 2020	<u>9,242</u>	<u>1,000</u>	<u>10,242</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>31,127</u>	<u>-</u>	<u>31,127</u>
At 31 December 2019	<u>2,629</u>	<u>-</u>	<u>2,629</u>

## MOORDOWN BAPTIST CHURCH

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

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

	2020	2019
	£	£
Other debtors	23,564	27,117
Prepayments and accrued income	<u>1,219</u>	<u>4,475</u>
	<u><b>24,783</b></u>	<u><b>31,592</b></u>

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

	2020	2019
	£	£
Other loans (see note 11)	-	5,000
Accruals and deferred income	<u>-</u>	<u>431</u>
	<u><b>-</b></u>	<u><b>5,431</b></u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>5,000</u>

**12. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	Transfers between funds	At 31/12/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	161,716	(10,806)	13,113	164,023
<b>Restricted funds</b>				
Missionary fund	260	1,234	-	1,494
Refurbishment	18,750	(18,750)	-	-
Ministry Development	<u>17,750</u>	<u>-</u>	<u>(13,113)</u>	<u>4,637</u>
	<u>36,760</u>	<u>(17,516)</u>	<u>(13,113)</u>	<u>6,131</u>
<b>TOTAL FUNDS</b>	<u><b>198,476</b></u>	<u><b>(28,322)</b></u>	<u><b>-</b></u>	<u><b>170,154</b></u>

## MOORDOWN BAPTIST CHURCH

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

#### 12. 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	139,024	(149,830)	(10,806)
<b>Restricted funds</b>			
Missionary fund	13,208	(11,974)	1,234
Refurbishment	<u>8,000</u>	<u>(26,750)</u>	<u>(18,750)</u>
	<u>21,208</u>	<u>(38,724)</u>	<u>(17,516)</u>
<b>TOTAL FUNDS</b>	<u><u>160,232</u></u>	<u><u>(188,554)</u></u>	<u><u>(28,322)</u></u>

#### Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	36,129	125,587	161,716
<b>Restricted funds</b>			
Missionary fund	-	260	260
Gary Benfold Fund	1,250	(1,250)	-
Refurbishment	-	18,750	18,750
Ministry Development	<u>-</u>	<u>17,750</u>	<u>17,750</u>
	<u>1,250</u>	<u>35,510</u>	<u>36,760</u>
<b>TOTAL FUNDS</b>	<u><u>37,379</u></u>	<u><u>161,097</u></u>	<u><u>198,476</u></u>

## MOORDOWN BAPTIST CHURCH

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

---

#### 12. MOVEMENT IN FUNDS - continued

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	195,881	(70,294)	125,587
<b>Restricted funds</b>			
Missionary fund	7,325	(7,065)	260
Gary Benfold Fund	-	(1,250)	(1,250)
Refurbishment	18,750	-	18,750
Ministry Development	<u>17,750</u>	<u>-</u>	<u>17,750</u>
	<u>43,825</u>	<u>(8,315)</u>	<u>35,510</u>
<b>TOTAL FUNDS</b>	<u>239,706</u>	<u>(78,609)</u>	<u>161,097</u>

#### 13. RELATED PARTY DISCLOSURES

A Heal, the son of R Heal, a trustee, provides grounds maintenance services to the company. The charge in the year was £1,125 (2019 £1,125)

There were no other related party transactions that are required to be disclosed in these financial statements.