

REGISTERED CHARITY NUMBER: 1177154

Report of the Trustees and
Unaudited Financial Statements for the
Year Ended 31 March 2022
for
Tewkesbury Baptist Church C.I.O.

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the Year Ended 31 March 2022

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Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities issued in March 2005.

Reference and Administrative Details

Registered Charity number 1177154

Principal address

Station Road
Tewkesbury
Gloucestershire
GL20 5DR

Trustees

Mrs S Charlesworth

Mrs S Green

P Haddrell

D Hobbs Elder

S Lockley

K Morris

S Napper

J Rathbone

Independent examiner

Holberton and Co
Nortonbury House
37 High Street
Tewkesbury
Gloucestershire
GL20 5BB

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational structure

The Church Leader and Elders oversee the spiritual/pastoral side of the church life, whilst the trustees are responsible for facilitating the work of the church, overseeing maintenance, and ensuring the buildings are fit for purpose. The Key Team Leaders, who make up the Wider Leadership team, are responsible for their particular areas of church life but work collectively as a team, with the Church leader as head. There are 41 church members, one has moved to another church during the year.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error.

Tewkesbury Baptist Church

Report of the Trustees for the Year Ended 31 March 2022

Objectives and Activities

Objectives and aims.

The Elders and Wider Leadership team, under the lead of Shane Roche, have the responsibility of promoting within Tewkesbury and its environs the whole mission of the church, pastoral, evangelistic and social.

The Trustees are responsible for the structure and fabric of the Church building located in Station Road, Tewkesbury, and the church manse, 31 Barton Road, Tewkesbury.

The Purpose of the Church is: -

- a. To advance the Christian Faith in accordance with the Basis of Faith primarily, but not exclusively within Tewkesbury, the surrounding neighbourhood, the United Kingdom and the World.
- b. Such other charitable purposes as shall in the opinion of the members at a Church Meeting, further the work of the Church.

The Wider Leadership Team and Trustees are committed to enable as many people as possible to worship at our Church. The Eldership maintains an overview of services and other activities within the church. Our services and worship put faith into practice through prayer, scripture, and music.

Our Church Leader is a full-time employee, leaving the Children and Youth Coordinator and safeguarding Officer as part time. One of our young people has been appointed as a cleaner for 6 hours per week giving her some work experience as well as a small income.

When planning our activities for the year, the Church Leader, Eldership and Wider Leadership Team have considered the Commission's guidance on public benefit including the specific guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our community outreach through prayer, scripture, and music.

Values

Everything we do to meet the above objectives and aims is underpinned by the following seven values, which were adopted in March 2011.

Encountering God

We seek to encounter God through His word, worship, and prayer. We read study and teach God's word, the Bible and listen to what he is saying to us through His Spirit.

We bring glory to God by worshipping Him, as we respond to his character, works and presence among us.

We pray:

to honour God for who he is and to thank him for all He has done, to see his plans happen on earth, for the needs of others and ourselves, to give and receive forgiveness, for help in difficult times and to resist evil.

Belonging

We offer friendship, support, and a place to belong, where we experience life together, through the good times and the bad, helping and caring for each other. We believe that together with God, we can achieve great things.

Believing

We share the good news of God's love and the rescue plan for us, as explained in the Bible, so that people may:

- Find belief in God the Father
- Receive forgiveness through Jesus His Son
- Experience the renewing presence of his Holy Spirit
- Continue in a personal relationship with God

Growing

We encourage everyone to grow in their knowledge and experience of God. We provide opportunities to help us apply our Christian faith to all parts of our lives.

Engaging

We recognise that God has given each person a variety of gifts and abilities which need discovering, developing, and engaging in the Life of the Church. We

believe in putting faith into action, so we encourage each other to find a place where our gifts and abilities can be used.

Serving

We serve using the gifts and abilities God has given, so that everyone is encouraged and built up, as God works through each of us. We partner with other Christian groups and organisation as we aim to serve God in unity.

Sending

We want to bring change to a world in need and to share the good news of God's love and his rescue plan for us. We engage in God's work locally and worldwide, sending out our people and supporting them through our prayers, financial giving, and encouragement.

Activities

The church normally carries out a wide range of activities in pursuance of its charitable objectives. The Trustees consider that these activities provide benefit both to those who worship at our church and the wider community of Tewkesbury.

We have also been able to make our building available to other community groups and since the end of restrictions have seen a significant rise in community groups utilising the building on a regular basis. This has included Rainbows and brownies, Bridge club, Artist group, toddler ballet, and table tennis.

To facilitate this work, it is important that we maintain the Church building. This has included on-going re-decoration, and a phased replacement of lights to more economic LEDs.

In April we reopened the Church for our morning service in line with government covid-19 guidelines. Our desire was to ensure the safety of those who joined with us but also appreciated that initially many would be wary of returning so we started streaming our Sunday morning services live. Mask were required and booking essential to ensure spacing of seating.

Streaming

We have improved our streaming facilities over the last year, moving from a temporary set up of borrowed equipment to having a purpose-equipped room. This has now meant we have to increase our technical team from 2 to 4 volunteers every Sunday.

This new setup has also enabled us to livestream Weddings and Funerals when loved ones cannot join their family in person.

We now have almost 150 subscribers on our YouTube channel and average between 30 and 50 unique views of 10minutes or more on our Sunday live streams. Numbers have dropped as we now meet back in person, but it is still an important ministry for people who cannot attend in person, whether this is due to illness, holidays or moving away from the area. We also still have international friends and viewers who regularly watch the streams across approx. 8-10 countries.

Christmas had the most viewers in 2021 with our Nativity and Christmas services nearly hitting one hundred viewers each.

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Report of the Trustees for the Year Ended 31 March 2022

We have also seen people come into the church after watching our services online during lockdown and have now visited in person.

We took the decision to stop streaming direct to Facebook as this was mainly a tool for interaction between our church family while we couldn't meet in person, but still post a link to the livestream on our Facebook pages and also in our church newsletter. We also only keep the streams up for a few weeks at a time now in case anything sensitive is shared.

Support

We have continued to seek to support and encourage those who initially did not feel able to join us face to face or who were unable to join with us. Although the need has reduced for this as the year progressed there are still those who are unable to join us. Contact has been maintained through calls, texts, Zoom, Messenger, WhatsApp and occasional appropriate visits - any real successes in this area does not belong to the leadership. It belongs to everyone who has made in effort to look after each other.

We've been able to offer some practical support to many in our church family and community. We've been able to provide:

- financial support to individuals and families struggling to get by food and meals
- support for the local food bank • support to our local community response (including volunteers)
- prayer support
- visits to those who have been particularly struggling.

The LUKES team have been sending gifts, birthday cards, encouragement and other special little things to remind people they're loved.

Children and youth

Children's Church is another area to benefit from actual face to face meetings again. With anything between 10 and 20 primary aged children each week. Children Church covers quite a large range of ages and abilities with children from Reception (4/5yrs) to year 6 (10/11yrs. We have introduced a termly sharing session at the end of the main service, where the rest of the fellowship have been able to see just some of what

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Report of the Trustees for the Year Ended 31 March 2022

they are learning. With the creche doubling in size since the return (8/10 regularly each week) the future looks bright.

2021 started online and wondering if life would ever get back to what we once knew, but as the year went on things began to change, restrictions began to ease and before we knew the church is full of life and activity once again! It's hectic, it's crazy, it's hard work but we wouldn't have it any other way.

Our first church youth gatherings back in the building on 1st May 2021, this was an online event put on by the Message Trust and we were able to gather some of our older young people to spend the day together. These were our first tentative steps into life as we used to know it and in June, we were able to relaunch our regular youth groups on Thursday and Friday evenings. We had a quiet restart to the groups, spending a lot of our time on outdoor activities but very quickly the numbers were building, and things began to feel a little 'normal' again. As we'd only had half of the summer term to get back into the swing of things, we did a few extra summer activities this year to keep the momentum going and rebuild relationships with the young people who'd returned.

By September the groups were back up and running as usual and by the October half term the boys' group had reach capacity at 40 and the girls having about 25 registered. The Explore group is our youth Life Group for older teens. We welcomed back a good number, meeting 2 or 3 times a month from around May.

Another summer went by without our usual youth festivals and so, once again the Glydes were kind enough to allow us to use their garden for our own mini event that we themed around 'Chasing'. We looked at several areas of life where we might chase after goals such as popularity, success, money, purpose, or happiness.

Mission

This has been an exciting year for mission. Firstly, we have established new partnerships with two missions. The first is Hope Ministries in India which work primarily with children in a resettled slum. We are supporting them in prayer and give a small financial gift each month. The second partnership is with the Pentecostal Church in Kibakwe (Tanzania). The church has a focus for growing the kingdom by holding mission meetings in local villages and planting new churches in these villages.

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Report of the Trustees for the Year Ended 31 March 2022

We have been able to support three of the Kibakwe church pastors to attend bible college.

This year we have also started to support a young pastor, in Slovakia via the Slavic Gospel Association (SGA).

In April and May 21, the Covid 19 had a devastating impact in many countries, but particularly in India, which was unprepared for the suffering. In response we sent out nearly £2,000 to help with basic food and medicines.

With lockdown restrictions easing during the year, the Mission Team were able to meet more regularly to pray for missions and missionaries, to plan future mission strategy and services, and to distribute funds.

The changes in the restrictions have also allowed us to resume Mission Services at the church. A significant change is that these services now take place on Sunday mornings, rather than evenings. This change has allowed more of the fellowship to engage in the services.

The team were also very pleased to facilitate the opportunity for the fellowship to write Christmas cards to church leaders who were subject to persecution in their countries.

With international travel restricted for much of the past year, no mission trips were organised. However, there was visit to Nikos and Popi in March 22 to encourage them.

In response to the Russian invasion of Ukraine, the team has been able to pass on many monetary gifts from the fellowship to SGA to support Ukraine.

Community Build Project

This continues to move forward according to the finance available. The last year has seen a structural engineer engaged to detail the steel work as the architect progresses the detailed plans to enable a building Regulation application to be submitted in April 2022. An M & E consultant has also been engaged to progress the details of this aspect. Fund raising has continued with more folks being engaged in the process and greater interest also from those outside the church.

Churches Together

The Church is a member of the Churches Together in Tewkesbury. Activities were very limited due to covid-19 but the church was a station in a walking Easter Trail which was well received in the town.

Volunteers

We would like to thank the many volunteers who work so hard to make our church the lively and vibrant community it is.

Tewkesbury Baptist Church

Report of the Trustees for the Year Ended 31 March 2022

Financial Review

Principal Funding Sources

Money is raised by the Church through donations, backed up with Gift Aid applications, investment income and also through utilising the Church building for the community. We also have one off gift days for certain projects and seek to access grants when available.

Reserves policy

Purpose and Scope

The Charity Commission require that the Trustees of every charity establish and record a reserves policy for the charity. The term reserves' mean those funds which could be available for use quickly to meet an emergency situation. The reserves policy must be included in the annual report accompanying the accounts. This has been reviewed for the next financial year and has been amended to meet with new challenges and projects:

The table below shows the various funds, their purpose and cash balances held.

Fund	Purpose	Balance £
General Fund	Unrestricted - General Church purposes	15,084
Community Build Fund	Restricted - For the building project	28,311
Mission Fund	Designated - 10% of income for mission purposes.	2,321
Tewkesbury Supports Refugees	Restricted - For refugee support	1,312
Reserve Fund	For emergency purposes	4,500
TOTAL		51,529

From the table, it can be seen that some of our funds are for specific purposes and they must be used for those purposes only. The balance needed for these funds will be dictated by the specific purpose of each fund. The Charity Reserves policy deals with our General Fund as the others are NOT required to be included in our reserves.

There is, therefore, only a need for a reserves policy for the General Fund. The Trustees consider that:

Report of the Trustees for the Year Ended 31 March 2022

- Money should only be kept in reserve for specific reasons — whilst the bible indicates that we should not hoard it is also clear that sensible planning for known events and responsibility for others is important.
- We have one full time and one part time employee:
 1. Church Leader - full time contract with 3 months' notice.
 2. Children and Youth worker and Safeguarding Officer — Part time contract 3 months' notice.

As the trustees monitor the balances at their monthly meeting, it is anticipated that appropriate notice could be given to terminate employment without drawing on reserve funds. However, it would be prudent to keep one months' salary in reserve should it be necessary (£2500).

Essential monthly running and maintenance costs, excluding employees amount to approximate £1000. The trustees will regularly consider the levels of current and expected income and expenditure and assess the level of cash reserves required to meet any shortfalls in cash receipts over payments. It is considered that one and a half months reserves (£1500 + plus £2500 for employees) would be sufficient. The treasurer is authorised to accumulate that amount as a reserve in the budget for 2019 – 20

PROCEDURE

- At the time that the budget is set for the financial year, the Trustees will consider the level of the reserves to be held to cover any expected cash flow delays as well as potential emergencies where significant expenditure may be required before additional income can be raised.
- The budget presented to the members for approval will include details of the level of reserves assessed by the Trustees' to be required for the financial year.
- If the amount of reserves held exceeds the level assessed as required, the Trustees will develop and present to members a plan for using these excess reserves in a way that fulfils the charitable objectives of the church.
- The amount of reserves held will be included in each financial report prepared for the Trustees business meetings and presented in members 'meetings.

Tewkesbury Baptist Church

Report of the Trustees for the Year Ended 31 March 2022

Approved by order of the board of trustees on 20 December 2022

and signed on its behalf by:


.....
D Hobbs - Trustee

Tewkesbury Baptist Church

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Tewkesbury Baptist Church

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2022

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of the independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Independent Examiner's Report

A handwritten signature in black ink, consisting of a stylized 'H' followed by a long horizontal stroke that curves upwards at the end.

Holberton and Co
Nortonbury House
37 High Street
Tewkesbury
Gloucestershire
GL20 5BB

Date: 22/11/2022

Tewkesbury Baptist Church

Statement of Financial Activities

Statement of Financial Activities for Year Ended 31 March 2022

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
INCOMING RESOURCES				
Voluntary Income		85,430	20,008	105,438
Investments	2	1,654	0	1,654
Total incoming resources		87,084	20,008	107,092
RESOURCES USED				
Charitable Activities		83,889	24,719	108,608
Total resources used		83,889	24,719	108,608
NET INCOMING / OUTGOING RESOURCES		3,194	-4,710	-1,516
Fund Transfers In		8,533	10,185	18,718
Fund Transfers Out		18,718	0	18,718
Net Movement of Funds		-6,991	5,475	-1,516
Total Funds Brought Forward		46,567	644,148	690,716
TOTAL FUNDS CARRIED FORWARD		39,577	649,623	689,200

Tewkesbury Baptist Church

Balance Sheet

Balance Sheet at 31 March 2022

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
FIXED ASSETS				
Tangible Assets	5		620,000	620,000
CURRENT ASSETS				
Investments	6	17,671		17,671
Cash at Bank and in Hand	7	21,906	29,623	51,529
		39,577	29,623	69,200
CREDITORS				
Amounts falling due within one year	8			
NET CURRENT ASSETS		39,577	29,623	69,200
TOTAL ASSETS LESS CURRENT LIABILITIES		39,577	649,623	689,200
FUNDS				
Unrestricted funds				39,577
Restricted funds				649,623
TOTAL FUNDS				689,200

The financial statements were approved by the Board of Trustees on 20 December 2022
and signed on behalf by:



S Lockley – Trustee



P Haddrell – Trustee

Tewkesbury Baptist Church

Notes to the Financial Statement

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Fixed assets consist of work conducted on expanding the church which is an ongoing project.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are a number of restricted funds as follows:

Community Build Fund	Monies set aside for a future building extension
Tewkesbury Supports Refugees	Monies set aside to support refugees

Tewkesbury Baptist Church

Notes to the Financial Statement

2. INVESTMENT INCOME

	31.03.2022	31.03.2021
Rents Received	960	720
COIF Investment Income	694	683
	<u>1,654</u>	<u>1,403</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021.

4. STAFF COSTS

	31.03.2022	31.03.2021
Wages and salaries	41,015	35,793

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

	31.03.2022	31.03.2021
Pastoral	1	1
Schools and Young People	1	1
	<u>2</u>	<u>2</u>

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

5. TANGIBLE FIXED ASSETS

Freehold property

COST

At 1 April 2021 and as at 31 March 2022 £620,000

NET BOOK VALUE

At 31 March 2022 £620,000

At 31 March 2021 £620,000

are based on the valuations of the Chapels, building and mooring owned by the Charity when it merged the two charities into one.

Tewkesbury Baptist Church

Notes to the Financial Statement

6. INVESTMENTS

The Charity has invested in COIF Charities Investment Fund £17,671 for which a quarterly return is received and shown in the results upon receipt.

7. MOVEMENT IN CASH FUNDS

Fund Name	Opening Balance	Net Movement in Funds	Closing Balance
General	22,280	-7,196	15,084
Community Build	24,148	4,163	28,311
Mission	2,116	205	2,321
Tewkesbury Supports Refugees	0	1,312	1,312
Reserves	4,500	0	4,500
TOTAL	53,045	-1,516	51,529

8. CREDITORS

There are no creditors or liabilities at 31st March 2022 (31.3.21 - £NIL)

Tewkesbury Baptist Church

Detailed Statement of Financial Activities

Detailed Statement of Financial Activities for Year Ended 31.03.2022

	31.3.2022	31.3.2021
INCOMING RESOURCES		
Voluntary income		
Offerings	62,883	56,787
Donations	25,182	27,617
Gift aid	15,716	15,357
Other Income	1,658	976
	105,438	100,737
Investment income		
Rents received	960	720
COIF investment income	694	683
	1,654	1,403
Total incoming resources	107,092	102,140
RESOURCES EXPENDED		
Charitable activities		
Employment Costs	41,015	35,793
Training & Discipleship	766	882
Premises costs	13,162	10,635
Transport costs	0	986
Administration	5,770	4,168
Church groups	2,812	3,133
Community Support	5,127	2,237
Mission	9,746	8,961
Community Build Costs	24,719	19,297
Manse maintenance and upkeep	5,489	1,643
	108,608	87,735
Total resources expended	108,608	87,735
NET INCOME / EXPENDITURE	-1,516	14,405