



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Carlisle Baptist Church

On accounts for the year
ended

31/12/2023

Charity no
(if any)

1178089

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 December 2023**.

Responsibilities and
basis of report

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.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached..

Signed:

Date:

7/3/24

Name:

JOANNE THOMLINSON

Relevant professional
qualification(s) or body
(if any):

FCA, Institute of Chartered Accountants in England & Wales

Address:

Dodd & Co Limited, FIFTEEN Rosehill, Montgomery Way, Rosehill Estate
Carlisle, CA1 2RW

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



CARLISLE BAPTIST CHURCH

Charity Number: 1178089

Trustees' Annual Report & Financial Statements for the Period

1 January 2023 to 31 December 2023

January 2024

Carlisle Baptist Church

Trustees' Annual Report & Financial Statements

for the Financial Period from 1 January 2023 to 31 December 2023

Reference & Administration Details

Charity Details:

Name: Carlisle Baptist Church
Number: 1178089
Address: Warwick Square, Carlisle, CA1 1JN

Trustees

The trustees who served during the year were:

- Peter Walkingshaw (Chairperson)
- Gregg Paterson
- Andrew Heron
- Nathan Coleclough (from March 2023)

The Baptist Union Corporation Limited (Registered Charity Number 249635; Company Number 32743) was the custodian trustee in respect of the property up to 31 December 2023. This role was transferred to Carlisle Baptist Church (Registered Charity Number 1178089) on that date.

Bankers

Virgin Money, 82 English Street, CA3 8HP Carlisle

Independent Examiner

Dodd and Co, 15 Montgomery Way, Rosehill Industrial Estate, Carlisle CA1 2RW

Structure, Governance & Management

Description of the Charity's Trusts

The church is governed by a Conveyance document dated 30 July 1890 and registered as a Charitable Incorporated Organisation on 24 April 2018 with assets transferred from the former Unincorporated Association on 1 January 2019.

The Charitable Incorporated Organisation is governed by two documents, a Church Constitution and Church Rules.

Appointment of Trustees:

The charity trustees of the Church are the persons appointed to the eldership of the church by the members of the church in line with the Church Rules. All new Trustees are provided with a copy of the Governing Document (Constitution and Rules) and the most recent Trustees' Annual Report and Financial Statements.

Objects

The purposes of the Church are:

1. the advancement of the Christian faith in accordance with the Statement of Faith primarily but not exclusively within Carlisle and the surrounding neighbourhood; and
2. such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Statement of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life;

provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time in accordance with the provisions of the Church Rules.

Statutory Declaration on Public Benefit

The trustees declare 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. The trustees are satisfied that the activities we undertake, as outlined in this Report or otherwise, meet our charitable objects for the public benefit.

Activities, Achievements & Performance

The church's formal objects and purposes, as set out above, are summarised by the single sentence "A Family on Mission". This idea is centred around being a group of followers of Jesus Christ who are committed to loving and serving one another, the community around them, and beyond. It places a strong emphasis on "the church" being its people, not a building, an organisational structure, or its leadership.

Some key highlights from the year are as follows:

Regular meetings:

- *Sunday mornings:* The church organises weekly Sunday meetings at our Warwick Square building which are free of charge and open to all. These provide an opportunity for members and non-members to hear and respond to the teachings of the Bible and to build friendships with one another. It has been encouraging to be able to welcome a number of new individuals and families – from the UK and overseas on Sunday mornings.
- *Growth groups:* The Church runs weekly Growth Groups for mutual encouragement, with much of the support and care offered by the church being organised from within these groups. 2023 was the first full year of the women's daytime group, which, among other benefits, a time when those with childcare or evening responsibilities can meet with others from the church.
- *Youth and children's work:* Our children's and youth work continues to develop with a variety of mid-week and Sunday morning groups running for children aged 0-16, including a weekly baby and toddler group, Little Sparks. Many of the children attending our mid-week groups are from the local community. It was pleasing to once more offer the annual weekend away for the Ignite (11-18 year old) group in 2023 and to see many young people attend this.
- *Prayer meetings:* Our two Sunday prayer gatherings continued to be focused on praying for local and world events and crises, causes the church supports, and the needs and activities of our church

family. One of these prayer events is our Mission Prayer Supper which is for all ages and includes soup and cake and saw growth in attendance in 2023.

Community events:

We enjoy organising events to help us connect with others and to show and explain the love and care that comes from knowing Jesus. In 2023, this included regular craft evenings, a games event and a chance for people to make seasonal wreaths and hear more about the Christmas story.

The year also saw the continuation and expansion of our group for older and retired people, both those who attend the church and those who do not, called "Connections". Having begun in January 2023, it now meets weekly, offering fellowship, friendship, fun and an introduction to the hope that Jesus brings.

Care:

In a range of formal and informal ways, the church and its members seek to support those in need in and around Carlisle and beyond. This continues to be actively encouraged and supported by Growth Group leaders, the elders, our Care Team and by many across the church.

Church planting and mission:

The church supports via prayer and financial giving various outreach and mission initiatives in other parts of the UK and overseas. This involves links with several mission partners, organisations and church plants that have similar aims and purposes to our own regarding public benefit. The church has close links with these partners and receives regular updates on the work they are doing.

Financial Review

The majority of the church's income continues to come from the giving of members and attendees, shown as "offerings" in the financial statements. It was pleasing to see these offerings increase by 22% (just over £15,000) compared to 2022, building on growth over recent years. This reflects both the continued sacrificial giving of a large number of individuals at a time of rising costs for them and a specific commitment from the church to meet planned increases in expenditure, with, particularly, our appointment of an Assistant Pastor from September 2022 to develop our work in many areas. 2023 was the first full year of this position, with, encouragingly, the rise in costs met by increased giving.

Alongside giving from people who attend the church, we are also extremely grateful to individuals, churches and organisations from outside the church who have kindly provided funding to us. These gifts are shown as "external funding" in the financial statements.

The majority of our expenditure was used to pay for the church's staff members, with the balance used to directly fund activities, maintain our premises and equipment, meet day to day expenditure, including rising utility costs, and in donations to several charitable organisations. There was more significant investment in our building in 2023, with the necessary replacement of our boiler and electrical upgrades, contributing to the higher costs recorded this year compared to the prior year.

The financial figures for 2023 are summarised as follows:

- Total income: £122,302 (2022: £102,013)
- Total expenditure: £124,899 (2022: £92,638)
- Surplus / Deficit: -£2,597 (2022: £9,375)
- Closing cash balance: £65,743 (2022: £68,340)

Statement of Charity's Policy on Reserves

It is our Charity's policy to hold at least three months' expenditure in its unrestricted funds. This policy was adhered to throughout 2022 with the unrestricted fund balance at 31 December 2023 being £65,743 (2022: £68,340).

Details of Any Funds Materially in Deficit

The Trustees declare that the charity had no funds which were materially in deficit at 31 December 2023.

Particulars of Any Outstanding Guarantee Given by the Charity

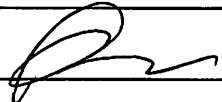
The Trustees declare that the charity has given no guarantee where potential liability is outstanding at 31 December 2023.

Particulars of Any Outstanding Debt

The Trustees declare that the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity at 31 December 2023.

Declaration

The Trustees declare that they have approved the above report and authorised that it be signed on their behalf.

	Trustee: <u>ANDREW HERSON</u>	Date: <u>04/03/24</u>
	Trustee: <u>P. WALKINGSHAW</u>	Date: <u>04/03/24</u>



CHARITY COMMISSION
FOR ENGLAND AND WALES

Carlisle Baptist Church

1178089

Receipts and payments accounts

CC16a

For the period
from

01/01/2023

To

31/12/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Offerings	83,781	-	-	83,781	68,673
Gift aid reclaimed on offerings	16,342	-	-	16,342	13,107
Trainee funding	-	-	-	-	1,250
Gift aid reclaimed on trainee funding	-	-	-	-	313
External funding churches & charities	610	-	-	610	5,972
External funding individuals	5,165	-	-	5,165	8,855
Gift aid reclaimed on external funding	831	-	-	831	705
Additional Giving	8,000	1,620	-	9,620	-
Gift aid reclaimed on additional giving	1,250	313	-	1,563	-
Other	4,390	-	-	4,390	3,138
	-	-	-	-	-
Sub total (Gross income for AR)	120,369	1,933	-	122,302	102,013
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	120,369	1,933	-	122,302	102,013
A3 Payments					
Employee costs	61,056	-	-	61,056	48,485
Other Staff costs	14,716	-	-	14,716	14,013
Ministry costs	12,992	-	-	12,992	10,811
Property costs	17,302	-	-	17,302	5,956
Sundries	4,154	-	-	4,154	3,426
External giving	12,746	1,933	-	14,678	9,947
	-	-	-	-	-
Sub total	122,966	1,933	-	124,899	92,638
A4 Asset and investment purchases, (see					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	122,966	1,933	-	124,899	92,638
Net of receipts/(payments)	- 2,597	-	-	- 2,597	9,375
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	68,340	-	-	68,340	58,965
Cash funds this year end	65,743	-	-	65,743	68,340

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	General Fund	65,743	-	-
	Additional Giving Fund	-	-	-
	Total cash funds	65,743	-	-
	account(s)			
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the		Signature	Print Name	Date of approval
		AM	ANDREW HERON	04/03/24