

# CHRISTCHURCH BAPTIST CHURCH

England & Wales - Charity number 1186334

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-11-14

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

## Contact

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**Address** Christchurch Baptist Church  
Christian Community Centre  
1A Beaconsfield Road  
Christchurch  
Dorset  
BH23 1QT

**Phone** 01202487442

**Email** [office@christchurchbaptist.org.uk](mailto:office@christchurchbaptist.org.uk)

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

## Activities

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**Objects:** THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** Regular public worship, prayer, Bible study, preaching & teaching; Baptism, Evangelism & mission, Teaching, encouragement, welcome & inclusion of young people; Nurture and growth of Christian disciples; Giving & encouraging pastoral care; supporting & encouraging charitable social action in the U.K. Encouraging relationships & supporting Baptist, other Christians & people outside the church

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£410,188	£230,415	-	-
2024-03-31	£647,049	£225,580	£2,352,664	5
2023-03-31	£245,747	£213,804	-	-
2022-03-31	£251,168	£217,974	-	-
2021-03-31	£292,082	£195,991	-	-

## Trustees

Name	Role	Appointed
<b>Rev Christopher John Brockway</b>	Chair	2011-11-10
George Callan		2023-07-20
Kirsty Ede		2025-07-17
Laurence Clark Bennett		2021-07-17
Loraine Theresa Chirgwin		2021-07-17
Malcolm Marshall		2025-07-17
Mandy Raybone		2024-07-18
Maurice Gledhill		2023-07-20
Rev Duncan Ridgeon		2024-07-18
Rev Kay Boulton		2021-03-01
Shirley Ann Kersey		2021-07-17

**CHRISTCHURCH BAPTIST CHURCH**

England & Wales - Charity number 1186334

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# Accounts

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Charity registration number 1186334 (England and Wales)

**CHRISTCHURCH BAPTIST CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



**Caladine**

Chartered Certified Accountants

# CHRISTCHURCH BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev C J Brockway Mr D McLellan Mr K Thomas Rev K Boulton Mr L Bennett Ms L Chirgwin Ms S Kersey Rev D Chambers Mr M Gledhill Mr G Callan Ms M Raybone Rev D Ridgeon Rev G Stevens	(Appointed 18 July 2024) (Appointed 18 July 2024) (Appointed 18 July 2024)
<b>Charity number (England and Wales)</b>	1186334	
<b>Principal address</b>	Side Entrance, 51 Bargates Beaconsfield Road Christchurch Dorset BH23 1QE	
<b>Independent examiner</b>	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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# CHRISTCHURCH BAPTIST CHURCH

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# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's constitution, the Charities Act 2011 and "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**

Christchurch Baptist Church is a fellowship of Christian people affiliated to both the Baptist Union of Great Britain and the Evangelical Alliance. The mission of the Church is summarised by the following statement:

We are called to be a worshipping community bearing witness to the love of Christ in the world.

A vision statement, to guide the Church in its planning of activities, has been established as:

A God-centred Church, inspired by His word and Spirit, actively sharing His love and truth with those around us.

Five strategic goals have been established to help us live out our mission and focus our priorities in our ministry and outreach activities. These are to:

- Promote a lifestyle of worship that honours God
- Encourage and enable people to grow as disciples and to disciple others
- Facilitate effective pastoral care and support throughout the Church and beyond
- Show young people and children how a loving God is relevant, radical and relational in their lives today
- Actively build relationships with people outside the Church

Our value statements determine how our mission and ministry are to be delivered:

At Christchurch Baptist Church, we seek increasingly to be:

- A people fully devoted to Jesus
- A people centred on the Bible, seeking God's direction for life
- A people experiencing and expressing God's lavish grace
- A worshipping, relevant and relationally healthy Christian community
- A people living an authentic and prayer-filled lifestyle
- A diverse yet unified people committed to discipleship
- A community where everyone is equipped and resourced to serve
- A people ready and proactive in mission locally and overseas
- A compassionate, hospitable and generous people, serving with spiritual gifts

#### *Public benefit*

##### **Public benefit**

In undertaking the planning of the many activities undertaken during the year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Christchurch, both in the provision of services of worship and in provision of community activity and support.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

We have continued to live-stream our Sunday services, allowing those unable to attend in person—due to health or pastoral reasons—to stay connected. Encouragingly, when combining both in-person and online attendance, our overall Sunday engagement has grown. The availability of services for catch-up viewing has extended our reach even further. Alongside Sunday worship, we continue to offer a broad range of community-focused activities.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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After our initial planning application to develop our site at 51 Bargates was refused in September 2020, Church Members authorised our Build Team to revise and resubmit the proposal. The updated application was submitted in June 2022 and approved by the local authority's Planning Committee in February 2023. In May 2023, we launched Project Five:One—our name for the development—with the dual aim of managing the build and fundraising for the project. A successful gift and pledge day in October 2023 raised sufficient funds to proceed with the next stages. Subsequent monthly pledges have enabled us to secure a loan and meet future repayment commitments. Following a competitive tender process, the construction contract was awarded to A Hammond and Sons Ltd. Demolition of the existing buildings at 51 Bargates began in January 2025, with the foundations and steel framework completed by March 2025. We anticipate the project's completion in January 2026, with the church moving into the new facility by March 2026.

Rev Chris Brockway has served as Minister (Team Leader) and Trustee since March 2012. Under his leadership, the church has experienced sustained growth and spiritual vitality. Since November 2023, Chris has also served as Moderator (Chair of Trustees) for the Southern Counties Baptist Association (SCBA).

Rev Kay Boulton continues to serve alongside Chris, with particular focus on pastoral care. In January 2021, she began a three-year Newly Accredited Minister programme through Bristol Baptist College and SCBA, which she has completed, and Kay will receive her formal ministerial recognition at the Baptist Assembly in May 2025. Her gifts in preaching, leadership, and pastoral ministry make her an invaluable member of our Leadership Team and Trustee Board.

Jackie McGregor, who has led our 0–18s ministry since November 2018, continues to see fruitful results in our youth and children's work. With the support of a dedicated volunteer team, engagement has increased across all age groups, both on Sundays and through weekly programmes. We remain fully committed to safeguarding both children and adults in our care.

Julie Dynan, our Church Administrator, continues to play a vital role in supporting the church's mission. She has further developed our use of ChurchSuite and taken on additional responsibilities related to our online presence.

In January 2025, Mark Coleman resigned from his role as Cleaner/Caretaker. Until the completion of the new building, our facilities are being maintained by a committed team of volunteers.

We maintain strong relationships with local churches and organisations, including Christchurch Food Bank and Safe Families. In 2024, we partnered with other churches for a shared Good Friday service in Saxon Square.

Our commitment to global mission remains strong, with prayer and financial support continuing for work in Uganda, Peru, Eastern Europe, and Southeast Asia. Notably, church member Esther Boulton continues her ministry with Ekisa in Uganda and we anticipate another church family starting ministry in Papua New Guinea with Mission Aviation Fellowship in 2025/2026.

#### **Financial review**

Regular monthly management accounts are prepared by the Treasurer and presented to the Leadership team and on a quarterly basis to the Church meeting. The main operational bank accounts for the Church are held with The Co-operative Bank PLC and Lloyds Bank PLC.

#### **Incoming resources**

Overall incoming resources for the year amounted to £410,188 (2024:£647,049).

#### **Outgoing resources**

Overall expenditure amounted to £230,415 (2024:£225,580).

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Financial health**

The overall financial position of the Church is considered satisfactory in the context of planned activities and the reserves policy. The Church holds £62,293 of unrestricted free reserves - this is equivalent to approximately 4 months of General Fund expenditure.

### **Investment policy**

The Church currently does not hold any significant funds for long-term investment purposes and all funds are held in appropriate bank accounts of varying levels of interest and access, as appropriate to the expected cash flow requirements.

### **Pension provision**

The Church provides pension contributions under a defined contribution pension scheme for its employees. Previous Ministers of the Church were part of the Baptist Ministers' pension fund which was closed to future accruals of defined benefits on 31 December 2011. In 2018-19 the Church's obligations to fund part of the scheme deficit were fully settled.

### **Reserves Policy**

Note 20 to the financial statements shows the assets and liabilities attributable to the various funds by type. Notes 17 and 18 describe the various funds and summarise the year's movements on each fund. Various restricted and designated funds are held for the specified purposes and the fund balances are maintained as appropriate to planned and or contingent activities. The General Fund balance is the primary general reserve of the Church and it is aimed to maintain this in the region of 2 to 5 months expenditure, as viewed by the Trustees as providing an appropriate level of security to the ongoing provision of activities.

### *Major risks*

#### **Risk management**

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

Our vision remains to serve the local community with compassion and excellence. We will continue to prioritise children's and youth ministry, while aiming to grow our congregation numerically and spiritually. Church members will be encouraged to deepen their faith through engaging in weekly teaching—both online and in person—and through dedicated courses.

We are committed to researching and discerning how best to serve the people of Christchurch and will continue to build meaningful partnerships with other local churches.

A key priority in the coming year will be the completion and occupation of our new building through Project Five:One. This new space will enhance our ability to serve and engage the community more effectively. Additionally, a new housing development across from the church will become a focal point for outreach and ministry as we continue to share the love of Christ in practical and transformative ways.

### **Structure, governance and management**

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. The decision making body, being the Church Meeting, comprises all members of the Church, and is governed in accord with the constitution adopted on 29 January 2009 as part of the process to register with the Charity Commission in accord with the revised rules set out in the Charities Act 2006.

Christchurch Baptist Church was registered with the Charity Commission on 23 October 2009. On 1 April 2020, the Church became a CIO under registered charity number: 1186334, and received the assets and activities of the existing Church, under its revised Church constitution dated 26 September 2019.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees who served during the year and up to the date of signature of the financial statements were:

Rev C J Brockway	
Mr D McLellan	
Mr A Renshaw	(Resigned 18 July 2024)
Mr K Thomas	
Rev K Boulton	
Mr L Bennett	
Ms L Chirgwin	
Ms S Kersey	
Mr A Lawford	(Resigned 18 July 2024)
Rev D Chambers	
Mr M Gledhill	
Mr G Callan	
Mr P Doyle	(Resigned 30 August 2024)
Ms M Raybone	(Appointed 18 July 2024)
Rev D Ridgeon	(Appointed 18 July 2024)
Rev G Stevens	(Appointed 18 July 2024)

#### *Recruitment and appointment of trustees*

#### **Organisational structure**

Ministers, Elders, Deacons, the Secretary and the Treasurer are all trustees of the Charity and their appointment is approved by the membership at a General Meeting, as and when required. These officers oversee the running of the affairs of the Church.

During the financial year the Church employed five staff - two Ministers, an Administrator, a Caretaker and a 0-18 Ministry Lead.

The Trustees report was approved by the Board of Trustees.

.....  
Rev C J Brockway  
**Trustee**

.....  
Mr D McLellan  
**Trustee**

Date: .....

# **CHRISTCHURCH BAPTIST CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CHRISTCHURCH BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH BAPTIST CHURCH

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I report to the Trustees on my examination of the financial statements of Christchurch Baptist Church (the Church) for the year ended 31 March 2025.

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

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

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

Since the Church's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

#### **Colin Dadswell FCA FCCA DChA**

Caladine Ltd  
Chartered Certified Accountants  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Date: .....

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	195,700	-	184,616	380,316	623,833
Charitable activities	4	6,712	-	-	6,712	6,167
Investments	5	1,316	-	21,844	23,160	17,049
<b>Total income</b>		<u>203,728</u>	<u>-</u>	<u>206,460</u>	<u>410,188</u>	<u>647,049</u>
<b>Expenditure on:</b>						
Charitable activities	6	198,778	10,662	20,975	230,415	225,580
<b>Total expenditure</b>		<u>198,778</u>	<u>10,662</u>	<u>20,975</u>	<u>230,415</u>	<u>225,580</u>
<b>Net income/(expenditure)</b>		4,950	(10,662)	185,485	179,773	421,469
Transfers between funds	17	(7,574)	380,022	(372,448)	-	-
<b>Net movement in funds</b>	8	<u>(2,624)</u>	<u>369,360</u>	<u>(186,963)</u>	<u>179,773</u>	<u>421,469</u>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2024		64,917	1,690,985	596,762	2,352,664	1,931,195
<b>Fund balances at 31 March 2025</b>		<u>62,293</u>	<u>2,060,345</u>	<u>409,799</u>	<u>2,532,437</u>	<u>2,352,664</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	196,952	-	426,881	623,833
Charitable activities	4	6,167	-	-	6,167
Investments	5	4,184	-	12,865	17,049
<b>Total income</b>		<u>207,303</u>	<u>-</u>	<u>439,746</u>	<u>647,049</u>
<b>Expenditure on:</b>					
Charitable activities	6	187,306	6,782	31,492	225,580
<b>Total expenditure</b>		<u>187,306</u>	<u>6,782</u>	<u>31,492</u>	<u>225,580</u>
<b>Net income/(expenditure)</b>		19,997	(6,782)	408,254	421,469
Transfers between funds	17	(19,611)	152,417	(132,806)	-
<b>Net movement in funds</b>	8	386	145,635	275,448	421,469
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2023		64,531	1,545,350	321,314	1,931,195
<b>Fund balances at 31 March 2024</b>		<u>64,917</u>	<u>1,690,985</u>	<u>596,762</u>	<u>2,352,664</u>

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		2,060,345		1,690,985
<b>Current assets</b>					
Trade and other receivables	13	11,273		16,209	
Cash at bank and in hand		767,012		651,526	
		<u>778,285</u>		<u>667,735</u>	
<b>Current liabilities</b>	14	(6,193)		(6,056)	
<b>Net current assets</b>			<u>772,092</u>		<u>661,679</u>
<b>Non-current liabilities</b>	15		<u>(300,000)</u>		<u>-</u>
<b>Net assets</b>			<u>2,532,437</u>		<u>2,352,664</u>
<b>The funds of the Church</b>					
Restricted income funds	17		409,799		596,762
Unrestricted funds - General			62,293		64,917
Unrestricted funds - Designated	18		2,060,345		1,690,985
			<u>2,532,437</u>		<u>2,352,664</u>

The financial statements were approved by the Trustees on .....

.....  
Rev C J Brockway  
Trustee

.....  
Mr D McLellan  
Trustee

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 1 Accounting policies

#### Charity information

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the principal office is given in the Charity information at the start of this report. The nature of the Charity's operations and principal activities is that of operating a Church.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's constitution, the Charities Act 2011 and "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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are those primarily arising from general giving to the Church and which are used for the general running costs of the Church or other activities falling within its charitable objects at the discretion of the trustees.

Designated funds are those set aside by the trustees out of the unrestricted general funds for a specific purpose.

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

#### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is measured at the amount receivable for the period.

Voluntary income is mainly received by way of donations and is included in full when receivable.

All other income is accounted for on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Charitable activity costs comprise those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, such as allocating property costs by floor area and staff costs on time spent.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the cost of external examination and costs linked to the strategic management of the Charity.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Fixtures, fittings and furnishings	15% reducing balance basis
Multi-Media & Sound Equipment	25% reducing balance basis

The value of the buildings brought forward have been included in the financial statements at an insurance value at the date the balance sheet was first compiled including fixed assets. The property purchased during 2016 is recorded at cost, this building has been partially rented to a third party but the trustees consider it is not an investment property. The trustees consider that the deemed cost figure in the accounts is not significantly different to its recoverable amount and therefore depreciation doesn't need to be recognised.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	195,700	177,616	373,316	196,952	423,881	620,833
Grants	-	7,000	7,000	-	3,000	3,000
	<u>195,700</u>	<u>184,616</u>	<u>380,316</u>	<u>196,952</u>	<u>426,881</u>	<u>623,833</u>
<b>Donations and gifts</b>						
General offerings	35,436	32,950	68,386	41,627	147,737	189,364
Gift aided offerings	151,942	143,875	295,817	145,236	275,924	421,160
Other	8,322	791	9,113	10,089	220	10,309
	<u>195,700</u>	<u>177,616</u>	<u>373,316</u>	<u>196,952</u>	<u>423,881</u>	<u>620,833</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Charitable rental income	6,712	6,167
	<u>6,712</u>	<u>6,167</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Rental income	-	-	-	2,607	-	2,607
Interest receivable	1,316	21,844	23,160	1,577	12,865	14,442
	<u>1,316</u>	<u>21,844</u>	<u>23,160</u>	<u>4,184</u>	<u>12,865</u>	<u>17,049</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	<b>Charitable activities</b>	Charitable activities
	<b>2025</b>	2024
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	134,030	120,792
Depreciation and impairment	10,662	6,782
Ministry	11,214	15,117
Mission	25,383	30,963
Establishment	35,643	32,117
Administration	10,883	17,289
	<u>227,815</u>	<u>223,060</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	2,600	2,520
	<u>230,415</u>	<u>225,580</u>
	<u><u>230,415</u></u>	<u><u>225,580</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	198,778	187,306
Unrestricted funds - Designated	10,662	6,782
Restricted funds	20,975	31,492
	<u>230,415</u>	<u>225,580</u>
	<u><u>230,415</u></u>	<u><u>225,580</u></u>

### 7 Support costs allocated to activities

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Governance costs	2,600	2,520
	<u>2,600</u>	<u>2,520</u>
<u>Analysed between:</u>		
Charitable activities	2,600	2,520
	<u>2,600</u>	<u>2,520</u>
	<u><u>2,600</u></u>	<u><u>2,520</u></u>
<b>Governance costs comprise:</b>	<b>£</b>	<b>£</b>
Independent examination fees	960	930
Accountancy	1,640	1,590
	<u>2,600</u>	<u>2,520</u>
	<u><u>2,600</u></u>	<u><u>2,520</u></u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>8 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	960	930
Depreciation of owned property, plant and equipment	10,662	6,782
	<u>          </u>	<u>          </u>

### 9 Trustees

During the year, two Trustees (2024: two Trustees) received remuneration in their roles as employees of the Church. The total remuneration received was as follows:

Name	Year ended 31 March 2025		Year ended 31 March 2024	
	Salary	Pension contributions	Salary	Pension contributions
Rev C Brockway	£31,460	£3,907	£28,256	£3,185
Rev K Boulton	£22,880	£2,897	£21,186	£2,420

Rev C Brockway and Rev K Boulton were also provided with housing accommodation free of charge in their roles as Church Ministers.

The authority for the payment of Trustees is contained within the CIO constitution.

Other than disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

None of the Trustees were reimbursed any expenses during the year (2024: £nil).

The total aggregate donations received from serving Trustees and their related parties amounted to £52,280 (2024: £55,610).

### 10 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Average number of staff	5	5
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	119,018	108,506
Social security costs	5,058	3,728
Other pension costs	9,954	8,558
	<u>          </u>	<u>          </u>
	134,030	120,792
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Property, plant and equipment

	Freehold land and buildings	Fixtures, fittings and furnishings	Multi-Media & Sound Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	1,636,725	108,388	52,924	1,798,037
Additions	361,082	18,570	370	380,022
At 31 March 2025	1,997,807	126,958	53,294	2,178,059
<b>Depreciation and impairment</b>				
At 1 April 2024	-	63,035	44,017	107,052
Depreciation charged in the year	-	8,428	2,234	10,662
At 31 March 2025	-	71,463	46,251	117,714
<b>Carrying amount</b>				
At 31 March 2025	1,997,807	55,495	7,043	2,060,345
At 31 March 2024	1,636,725	45,353	8,907	1,690,985

All the assets are used for charitable purposes. Freehold properties comprise the main Church and Christian Centre buildings and the Church Manse used by the team leader Church Minister. During 2016 the Church purchased a property nearby to the main Church and is now developing the site. The original cost of the main Church buildings is not known, having been in use by the Church since it was founded in the late 19th century and the Manse was gifted to the Church many years ago. The buildings were brought into the Church financial statements at their insurance valuation in 2005. No market valuation of the freehold properties has been undertaken.

#### 13 Trade and other receivables

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	871	295
Other receivables	6,399	10,668
Prepayments and accrued income	4,003	5,246
	11,273	16,209

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Current liabilities

	2025 £	2024 £
Other taxation and social security	2,016	1,820
Trade payables	712	1,361
Other payables	-	200
Accruals and deferred income	3,465	2,675
	<u>6,193</u>	<u>6,056</u>

### 15 Non-current liabilities

	2025 £	2024 £
Borrowings	<u>300,000</u>	<u>-</u>

The long-term borrowings of £300,000 represent an interest free loan provided by a member of the church in December 2025 to help with cash flow during the building project.

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>9,954</u>	<u>8,558</u>

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions.

The Ministers and some members of the Church staff are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Vision Fund	46,590	2,047	-	-	48,637
Specific Giving Funds	13,440	8,406	(1,241)	(19,394)	1,211
Pastoral Caring Fund	3,293	398	(1,758)	-	1,933
Missionary Fund	17,198	1,245	(17,644)	15,613	16,412
Barnabas Fund	121	-	-	(121)	-
Meal Ministry Fund	-	311	-	-	311
Project Five:One	516,120	194,053	(332)	(368,546)	341,295
	<u>596,762</u>	<u>206,460</u>	<u>(20,975)</u>	<u>(372,448)</u>	<u>409,799</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Vision Fund	44,918	1,672	-	-	46,590
Specific Giving Funds	1,650	12,773	(983)	-	13,440
Pastoral Caring Fund	3,099	2,676	(2,482)	-	3,293
Missionary Fund	20,322	2,217	(22,810)	17,469	17,198
Barnabas Fund	121	-	-	-	121
Project Five:One	251,204	420,408	(5,217)	(150,275)	516,120
	<u>321,314</u>	<u>439,746</u>	<u>(31,492)</u>	<u>(132,806)</u>	<u>596,762</u>

**Vision Fund** - Funds given by Church members and supporters for the restricted purpose of developing the implementation of the vision of the Church to impact in society. Church members in general members meetings agree the scope of vision activity and the allocation of funds for specific purposes.

**Specific Giving Funds** - When part of general Church service giving is designated for support of a specific organisation or community project funds pass through this restricted fund.

**Pastoral Caring Fund** - Pastoral care support in the form of interest free loans or small gifts to Church members and others in need within the community.

**Missionary Fund** - This fund supports various UK and International mission organisations or individuals. 8% of the general Church giving was in 2024/25 from the general fund to this fund.

**Barnabas Fund** - Relates to a specific community outreach and social programme which was run as a distinct Church activity. It is no longer active, so this fund was closed on 31 March 2025 and the small balance was transferred to the Missionary Fund.

**Meal Ministry Fund** - This fund assists the regular and special occasion meal ministry service provided by the Church for those in the community who need support with meals.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 17 Restricted funds (Continued)

**Project Five:One** - This was set up to receive funds for the acquisition and refurbishment of 51 Bargates. The Fund will receive continuing donations in order to fund further work on the project. Transfers out of the fund represent amounts spent on the building which have been capitalised.

### 18 Unrestricted funds - Designated

These are unrestricted funds which are material to the Church's activities.

	At 1 April 2024 £	Resources expended £	Transfers £	At 31 March 2025 £
General Fund Fixed Assets	1,690,985	(10,662)	380,022	2,060,345
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General Fund Fixed Assets	1,545,350	(6,782)	152,417	1,690,985
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

#### General Fixed Asset Fund

The amount shown in the designated fund is the total value of the fixed assets less the outstanding value of any outstanding loans used to finance these purchases. Transfers into the fund represent the cost of additions.

### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	64,917	203,728	(198,778)	(7,574)	62,293
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	64,531	207,303	(187,306)	(19,611)	64,917
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Property, plant and equipment	-	2,060,345	-	2,060,345
Current assets/(liabilities)	62,293	-	709,799	772,092
Long term liabilities	-	-	(300,000)	(300,000)
	<u>62,293</u>	<u>2,060,345</u>	<u>409,799</u>	<u>2,532,437</u>
	<u><u>62,293</u></u>	<u><u>2,060,345</u></u>	<u><u>409,799</u></u>	<u><u>2,532,437</u></u>
	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Property, plant and equipment	-	1,690,985	-	1,690,985
Current assets/(liabilities)	64,917	-	596,762	661,679
	<u>64,917</u>	<u>1,690,985</u>	<u>596,762</u>	<u>2,352,664</u>
	<u><u>64,917</u></u>	<u><u>1,690,985</u></u>	<u><u>596,762</u></u>	<u><u>2,352,664</u></u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2024 - £nil).

### 22 Operating lease commitments

#### Lessee

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	608	608
Between two and five years	1,672	2,280
	<u>2,280</u>	<u>2,888</u>
	<u><u>2,280</u></u>	<u><u>2,888</u></u>

**CHRISTCHURCH BAPTIST CHURCH**

England & Wales - Charity number 1186334

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# Accounts

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Charity registration number 1186334

**CHRISTCHURCH BAPTIST CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



**Caladine**  
Chartered Certified Accountants

# CHRISTCHURCH BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Rev C J Brockway  
Mr D McLellan  
Mr A Renshaw  
Mr K Thomas  
Rev K Boulton  
Mr L Bennett  
Ms L Chirgwin  
Ms S Kersey  
Mr A Lawford  
Rev D Chambers  
Mr M Gledhill (Appointed 20 July 2023)  
Mr G Callan (Appointed 20 July 2023)  
Mr P Doyle (Appointed 20 July 2023)

### Charity number

1186334

### Principal address

Side Entrance, 51 Bargates  
Beaconsfield Road  
Christchurch  
Dorset  
BH23 1QE

### Independent examiner

Colin Dadswell FCA FCCA DChA  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

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# CHRISTCHURCH BAPTIST CHURCH

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# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's constitution, the Charities Act 2011 and "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**

Christchurch Baptist Church is a fellowship of Christian people affiliated to both the Baptist Union of Great Britain and the Evangelical Alliance. The mission of the Church is summarised by the following statement:

We are called to be a worshipping community bearing witness to the love of Christ in the world.

A vision statement, to guide the Church in its planning of activities, has been established as:

A God-centred Church, inspired by His word and Spirit, actively sharing His love and truth with those around us.

Five strategic goals have been established to help us live out our mission and focus our priorities in our ministry and outreach activities. These are to:

- Promote a lifestyle of worship that honours God
- Encourage and enable people to grow as disciples and to disciple others
- Facilitate effective pastoral care and support throughout the Church and beyond
- Show young people and children how a loving God is relevant, radical and relational in their lives today
- Actively build relationships with people outside the Church

Our value statements determine how our mission and ministry are to be delivered:

At Christchurch Baptist Church, we seek increasingly to be:

- A people fully devoted to Jesus
- A people centred on the Bible, seeking God's direction for life
- A people experiencing and expressing God's lavish grace
- A worshipping, relevant and relationally healthy Christian community
- A people living an authentic and prayer-filled lifestyle
- A diverse yet unified people committed to discipleship
- A community where everyone is equipped and resourced to serve
- A people ready and proactive in mission locally and overseas
- A compassionate, hospitable and generous people, serving with spiritual gifts

#### *Public benefit*

#### **Public benefit**

In undertaking the planning of the many activities undertaken during the year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Christchurch, both in the provision of services of worship and in provision of community activity and support.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Church services continue to be live-streamed, which has provided connection for those unable to return to in-person services and those unable to attend for pastoral reasons. As best as we can measure, attendance on Sundays has grown when combining our in-person and on-line audiences. Our live-streamed service is available to watch on catch-up which has further increased our reach. In addition to our Sunday morning services, we provide a wide-ranging number of activities to connect with our local community.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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Following the refusal in September 2020 of our planning application to develop the site on 51 Bargates, our 2020 Vision Build Team, as authorised by the Church Members, worked on a new planning application. This was submitted to the local authority Planning Committee in June 2022 and in February 2023 that committee granted consent to develop the site. In May 2023, Project Five:One (our new name for 2020 Vision) was launched with a view to managing the development and raising the necessary funds to pursue the successful planning application. In October 2023, a gift and pledge day raised appropriate funds to continue plans to develop the new building on 51 Bargates, alongside developing the existing Christian Centre and church sanctuary. It is anticipated, subject to sufficient monthly pledges being made to maintain payments on a loan, that tenders will be sought and building work commenced in December 2024. A linked company, Christchurch Baptist Church Development Company, has been formed to enable us to reclaim VAT on various aspects of the project.

Rev Chris Brockway has been Minister (Team Leader) and Trustee since March 2012. The Church has continued to see significant success and growth in many areas of ministry during the last financial year. In November 2023, Chris was appointed, alongside his role with the Church, as Moderator (Chair of Trustees) of Southern Counties Baptist Association (SCBA).

Jackie McGregor has been serving the Church since November 2018 as 0-18's Ministry Lead. Her ministry has seen much fruit, leading to increased attendance in all areas of youth and children's ministry. Jackie and a large team of volunteers have built a strong youth and children's work, both on Sundays and in the weekly programmes. Ministry amongst children and young people continues to flourish. We remain committed to safeguarding children and adults.

Rev Kay Boulton continues to serve as Minister, alongside Chris Brockway but with primary responsibility for pastoral care. In January 2021, Kay began a three-year programme as a Newly Accredited Minister with Bristol Baptist College and Southern Counties Baptist Association. Kay is successfully navigating the various assignments required for the completion of this process. It is anticipated Kay will be formally welcomed as a fully Accredited Minister at Baptist Assembly in 2025 once the local association complete the necessary processes. Kay has proven outstanding in her ability to preach and lead, alongside her work in pastoral care. She is a significant asset to our Leadership Team and serves as a Trustee.

The ministries of Mark Coleman as cleaner/caretaker and Julie Dynan as administrator are crucial to the support and resourcing of the mission and ministry of the Church. Julie has continued to develop ChurchSuite as our administration platform.

In August 2022, Linda Callan, our much-loved and long-serving Church Secretary unexpectedly passed away. The Church Secretary role remains vacant, despite pro-actively seeking to fill the vacancy. We hope to fill the role in July 2024.

We have good links with other local churches and organisations, including Christchurch Food Bank, Safe Families and we shared with several churches in a joint Good Friday service.

Significant financial and prayer support has also continued for overseas and UK-based mission work and projects, with links to Uganda, Peru, eastern Europe and southeast Asia. Esther Boulton, a Church member, works with Ekisa Ministries in Uganda.

#### **Financial review**

Regular monthly management accounts are prepared by the Treasurer and presented to the Leadership team and on a quarterly basis to the Church meeting. The main operational bank accounts for the Church are held with The Co-operative Bank PLC and Lloyds Bank PLC.

#### **Incoming resources**

Overall incoming resources for the year amounted to £647,049 (2023:£245,747).

#### **Outgoing resources**

Overall expenditure amounted to £225,580 (2023:£213,804).

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Financial health**

The overall financial position of the Church is considered satisfactory in the context of planned activities and the reserves policy. The Church holds £64,917 of unrestricted free reserves - this is equivalent to approximately 4 months of General Fund expenditure.

### **Investment policy**

The Church currently does not hold any significant funds for long-term investment purposes and all funds are held in appropriate bank accounts of varying levels of interest and access, as appropriate to the expected cash flow requirements.

### **Pension provision**

The Church provides pension contributions under a defined contribution pension scheme for its employees. Previous Ministers of the Church were part of the Baptist Ministers' pension fund which was closed to future accruals of defined benefits on 31 December 2011. In 2018-19 the Church's obligations to fund part of the scheme deficit were fully settled.

### **Reserves Policy**

Note 19 to the financial statements shows the assets and liabilities attributable to the various funds by type. Notes 16 and 17 describe the various funds and summarise the year's movements on each fund. Various restricted and designated funds are held for the specified purposes and the fund balances are maintained as appropriate to planned and or contingent activities. The General Fund balance is the primary general reserve of the Church and it is aimed to maintain this in the region of 2 to 5 months expenditure, as viewed by the Trustees as providing an appropriate level of security to the ongoing provision of activities.

### **Plans for future periods**

The Church aims to continue to serve others, ministering effectively to a range of community groups, giving significant focus to work with children and young people, and aims to grow numerically. Church members and attendees will be encouraged to grow in the knowledge and application of their faith through weekly teaching, in-person or online, as well as through relevant courses.

The Church will develop its research and seek opportunities on how it can best serve the area of Christchurch and will continue to partner with other Churches as opportunities arise. We will move forward our plans to make best use of our buildings and sites, developing an achievable vision for the near future that will resolve the challenges of limited space and facilities for the numbers gathering as Church.

Project Five:One will be the primary focus for 2024-2025, creating a resource which will enable us to be even more effective in serving the local community. A new housing estate, being developed opposite the church, will become a significant focus for our mission and ministry.

### *Major risks*

#### **Risk management**

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. The decision making body, being the Church Meeting, comprises all members of the Church, and is governed in accord with the constitution adopted on 29 January 2009 as part of the process to register with the Charity Commission in accord with the revised rules set out in the Charities Act 2006.

Christchurch Baptist Church was registered with the Charity Commission on 23 October 2009. On 1 April 2020, the Church became a CIO under registered charity number: 1186334, and received the assets and activities of the existing Church, under its revised Church constitution dated 26 September 2019.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees who served during the year and up to the date of signature of the financial statements were:

Rev C J Brockway

Mr D McLellan

Mr A Renshaw

Mr K Thomas

Rev K Boulton

Mr L Bennett

Ms L Chirgwin

Ms S Kersey

Mr A Lawford

Rev D Chambers

Mr M Gledhill

(Appointed 20 July 2023)

Mr G Callan

(Appointed 20 July 2023)

Mr P Doyle

(Appointed 20 July 2023)

Ms J Austin

(Appointed 20 July 2023 and resigned 19 March 2024)

#### *Recruitment and appointment of trustees*

#### **Organisational structure**

Ministers, Elders, Deacons, the Secretary and the Treasurer are all trustees of the Charity and their appointment is approved by the membership at a General Meeting, as and when required. These officers oversee the running of the affairs of the Church.

During the financial year the Church employed five staff - two Ministers, an Administrator, a Caretaker and a 0-18 Ministry Lead.

The Trustees report was approved by the Board of Trustees.

  
.....  
Rev C J Brockway  
Trustee

  
.....  
Mr D McLellan  
Trustee

Date: 8 JULY 2024

# **CHRISTCHURCH BAPTIST CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CHRISTCHURCH BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH BAPTIST CHURCH

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I report to the Trustees on my examination of the financial statements of Christchurch Baptist Church (the Church) for the year ended 31 March 2024.

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

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



**Colin Dadswell FCA FCCA DChA**

**Caladine Ltd**  
**Chartered Certified Accountants**  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 23/09/2024

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	196,952	-	426,881	623,833	220,865
Charitable activities	4	6,167	-	-	6,167	5,728
Investments	5	4,184	-	12,865	17,049	19,154
<b>Total income</b>		<b>207,303</b>	<b>-</b>	<b>439,746</b>	<b>647,049</b>	<b>245,747</b>
<b>Expenditure on:</b>						
Charitable activities	6	187,306	6,782	31,492	225,580	213,804
<b>Total expenditure</b>		<b>187,306</b>	<b>6,782</b>	<b>31,492</b>	<b>225,580</b>	<b>213,804</b>
<b>Net income/(expenditure)</b>		<b>19,997</b>	<b>(6,782)</b>	<b>408,254</b>	<b>421,469</b>	<b>31,943</b>
Transfers between funds	16	(19,611)	152,417	(132,806)	-	-
<b>Net movement in funds</b>	8	<b>386</b>	<b>145,635</b>	<b>275,448</b>	<b>421,469</b>	<b>31,943</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2023		64,531	1,545,350	321,314	1,931,195	1,899,252
<b>Fund balances at 31 March 2024</b>		<b>64,917</b>	<b>1,690,985</b>	<b>596,762</b>	<b>2,352,664</b>	<b>1,931,195</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	186,973	-	33,892	220,865
Charitable activities	4	5,728	-	-	5,728
Investments	5	17,301	-	1,853	19,154
<b>Total income</b>		<u>210,002</u>	<u>-</u>	<u>35,745</u>	<u>245,747</u>
<b>Expenditure on:</b>					
Charitable activities	6	179,958	4,204	29,642	213,804
<b>Total expenditure</b>		<u>179,958</u>	<u>4,204</u>	<u>29,642</u>	<u>213,804</u>
<b>Net income/(expenditure)</b>		30,044	(4,204)	6,103	31,943
Transfers between funds	16	(22,379)	14,572	7,807	-
<b>Net movement in funds</b>	8	7,665	10,368	13,910	31,943
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2022		56,866	1,534,982	307,404	1,899,252
<b>Fund balances at 31 March 2023</b>		<u>64,531</u>	<u>1,545,350</u>	<u>321,314</u>	<u>1,931,195</u>

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		1,690,985		1,545,350
<b>Current assets</b>					
Trade and other receivables	13	16,209		10,797	
Cash at bank and in hand		651,526		381,320	
		<u>667,735</u>		<u>392,117</u>	
<b>Current liabilities</b>	14	(6,056)		(6,272)	
<b>Net current assets</b>			<u>661,679</u>		<u>385,845</u>
<b>Net assets</b>			<u>2,352,664</u>		<u>1,931,195</u>
<b>The funds of the Church</b>					
Restricted income funds	16		596,762		321,314
Unrestricted funds - General			64,917		64,531
Unrestricted funds - Designated	17		1,690,985		1,545,350
			<u>2,352,664</u>		<u>1,931,195</u>

The financial statements were approved by the Trustees on 8 JULY 2024

  
Rev C J Brockway  
Trustee

  
Mr D McLellan  
Trustee

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the principal office is given in the Charity information at the start of this report. The nature of the Charity's operations and principal activities is that of operating a Church.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's constitution, the Charities Act 2011 and "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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are those primarily arising from general giving to the Church and which are used for the general running costs of the Church or other activities falling within its charitable objects at the discretion of the trustees.

Designated funds are those set aside by the trustees out of the unrestricted general funds for a specific purpose.

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

#### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is measured at the amount receivable for the period.

Voluntary income is mainly received by way of donations and is included in full when receivable.

All other income is accounted for on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Charitable activity costs comprise those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, such as allocating property costs by floor area and staff costs on time spent.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the cost of external examination and costs linked to the strategic management of the Charity.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Fixtures, fittings and furnishings	15% reducing balance basis
Multi-Media & Sound Equipment	25% reducing balance basis

The value of the buildings brought forward have been included in the financial statements at an insurance value at the date the balance sheet was first compiled including fixed assets. The property purchased during 2016 is recorded at cost, this building has been partially rented to a third party but the trustees consider it is not an investment property. The trustees consider that the deemed cost figure in the accounts is not significantly different to its recoverable amount and therefore depreciation doesn't need to be recognised.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial Instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	196,952	423,881	620,833	176,973	31,892	208,865
Legacies receivable	-	-	-	10,000	2,000	12,000
Grants received	-	3,000	3,000	-	-	-
	<u>196,952</u>	<u>426,881</u>	<u>623,833</u>	<u>186,973</u>	<u>33,892</u>	<u>220,865</u>
<b>Donations and gifts</b>						
General Offerings	41,627	147,737	189,364	29,825	5,644	35,469
Covenant & Gift Aided Offerings	145,236	275,924	421,160	138,671	25,021	163,692
Other	10,089	220	10,309	8,477	1,227	9,704
	<u>196,952</u>	<u>423,881</u>	<u>620,833</u>	<u>176,973</u>	<u>31,892</u>	<u>208,865</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Room hire	6,167	5,728
	<u>6,167</u>	<u>5,728</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Rental income	2,607	-	2,607	16,943	-	16,943
Interest receivable	1,577	12,865	14,442	358	1,853	2,211
	<u>4,184</u>	<u>12,865</u>	<u>17,049</u>	<u>17,301</u>	<u>1,853</u>	<u>19,154</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
<b>Direct costs</b>		
Staff costs	120,792	117,044
Depreciation and impairment	6,782	4,204
Ministry	15,117	14,340
Mission	30,963	25,716
Establishment	32,117	35,331
Administration	17,289	14,449
	<u>223,060</u>	<u>211,084</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	2,520	2,720
	<u>225,580</u>	<u>213,804</u>
	<u><u>225,580</u></u>	<u><u>213,804</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	187,306	179,958
Unrestricted funds - Designated	6,782	4,204
Restricted funds	31,492	29,642
	<u>225,580</u>	<u>213,804</u>
	<u><u>225,580</u></u>	<u><u>213,804</u></u>

### 7 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	2,520	2,720
	<u>2,520</u>	<u>2,720</u>
<u>Analysed between:</u>		
Charitable activities	2,520	2,720
	<u>2,520</u>	<u>2,720</u>
	<u><u>2,520</u></u>	<u><u>2,720</u></u>
<b>Governance costs comprise:</b>	£	£
	2,520	2,720
	<u>2,520</u>	<u>2,720</u>
	<u><u>2,520</u></u>	<u><u>2,720</u></u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned property, plant and equipment	6,782	4,204
		<u>          </u>	<u>          </u>

### 9 Trustees

During the year, two Trustees (2023: two Trustees) received remuneration in their roles as employees of the Church. The total remuneration received was as follows:

Name	Year Ended 31 March 2024		Year Ended 31 March 2023	
	Salary	Pension Contributions	Salary	Pension Contributions
Rev C Brockway	£28,256	£3,185	£27,332	£3,029
Rev K Boulton	£21,186	£2,420	£20,493	£2,578

Rev C Brockway and Rev K Boulton were also provided with housing accommodation free of charge in their roles as Church Ministers.

The authority for the payment of Trustees is contained within the CIO constitution.

Other than disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

One Trustee was reimbursed travel expenses of £nil (2023: £166) in the year. No other Trustees were reimbursed any expenses during the year, other than those paid as agent.

The total aggregate donations received from serving Trustees and their related parties amounted to £55,610 (2023: £33,303)

### 10 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of staff	5	5
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	108,506	104,941
Social security costs	3,728	3,656
Other pension costs	8,558	8,447
	<u>          </u>	<u>          </u>
	<u>120,792</u>	<u>117,044</u>

There were no employees whose annual remuneration was more than £60,000.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Property, plant and equipment

	Freehold land and buildings	Fixtures, fittings and furnishings	Multi-Media & Sound Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	1,527,918	66,920	50,782	1,645,620
Additions	108,807	41,468	2,142	152,417
At 31 March 2024	1,636,725	108,388	52,924	1,798,037
<b>Depreciation and impairment</b>				
At 1 April 2023	-	58,690	41,580	100,270
Depreciation charged in the year	-	4,345	2,437	6,782
At 31 March 2024	-	63,035	44,017	107,052
<b>Carrying amount</b>				
At 31 March 2024	1,636,725	45,353	8,907	1,690,985
At 31 March 2023	1,527,918	8,230	9,202	1,545,350

All the assets are used for charitable purposes. Freehold properties comprise the main Church and Christian Centre buildings and the Church Manse used by the team leader Church Minister. During 2016 the Church purchased a property nearby to the main Church and has refurbished it. The original cost of the main Church buildings is not known, having been in use by the Church since it was founded in the late 19th century and the Manse was gifted to the Church many years ago. The buildings were brought into the Church financial statements at their insurance valuation in 2005. No market valuation of the freehold properties has been undertaken.

#### 13 Trade and other receivables

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade receivables	295	104
Other receivables	10,668	5,705
Prepayments and accrued income	5,246	4,988
	16,209	10,797

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 14 Current liabilities

	2024	2023
	£	£
Other taxation and social security	1,820	1,937
Trade payables	1,361	-
Other payables	200	399
Accruals and deferred income	2,675	3,936
	<u>6,056</u>	<u>6,272</u>

### 15 Retirement benefit schemes

	2024	2023
	£	£
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	8,558	8,447
	<u>8,558</u>	<u>8,447</u>

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions.

The Ministers and some members of the Church staff are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Vision Fund	44,918	1,672	-	-	46,590
Specific Giving Funds	1,650	12,773	(983)	-	13,440
Pastoral Caring Fund	3,099	2,676	(2,482)	-	3,293
Missionary Fund	20,322	2,217	(22,810)	17,469	17,198
Barnabas Fund	121	-	-	-	121
Project Five:One	251,204	420,408	(5,217)	(150,275)	516,120
	<u>321,314</u>	<u>439,746</u>	<u>(31,492)</u>	<u>(132,806)</u>	<u>596,762</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Vision Fund	44,225	693	-	-	44,918
Specific Giving Funds	2,850	2,482	(3,682)	-	1,650
Pastoral Caring Fund	1,149	3,111	(1,161)	-	3,099
Missionary Fund	20,308	2,289	(22,596)	20,321	20,322
Barnabas Fund	299	172	(350)	-	121
2020 Vision Fund	238,573	26,998	(1,853)	(12,514)	251,204
	<u>307,404</u>	<u>35,745</u>	<u>(29,642)</u>	<u>7,807</u>	<u>321,314</u>

#### Vision Fund

Funds given by Church members and supporters for the restricted purpose of developing the implementation of the vision of the Church to impact in society. Church members in general members meetings agree the scope of vision activity and the allocation of funds for specific purposes.

#### Specific Giving Funds

When part of general Church service giving is designated for support of a specific organisation or community project funds pass through this restricted fund.

#### Pastoral Caring Fund

Pastoral care support in the form of interest free loans or small gifts to Church members and others in need within the community.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Restricted funds (Continued)

##### Missionary Fund

This fund supports various UK and International mission organisations or individuals. 9% of the general Church giving is transferred each year from the general fund to this fund.

##### Barnabas Fund

Specific Church community outreach and social programme activities run as distinct Church activities, managed by Church groups of those names.

##### Project Five:One (Formerly 2020 Vision Fund )

This was set up to receive funds for the acquisition and refurbishment of 51 Bargates. The Fund will receive continuing donations in order to fund further work on the project. Transfers out of the fund represent amounts spent on the building which have been capitalised. The fund was renamed Project Five:One from 1st April 23.

#### 17 Unrestricted funds - Designated

These are unrestricted funds which are material to the Church's activities.

	At 1 April 2023 £	Resources expended £	Transfers £	At 31 March 2024 £
General Fund Fixed Assets	1,545,350	(6,782)	152,417	1,690,985
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
General Fund Fixed Assets	1,534,982	(4,204)	14,572	1,545,350

##### General Fixed Asset Fund

The amount shown in the designated fund is the total value of the fixed assets less the outstanding value of any outstanding loans used to finance these purchases. Transfers into the fund represent the cost of additions.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	64,531	207,303	(187,306)	(19,611)	64,917

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	56,866	210,002	(179,958)	(22,379)	64,531

#### 19 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Property, plant and equipment	-	1,690,985	-	1,690,985
Current assets/(liabilities)	64,917	-	596,762	661,679
	<u>64,917</u>	<u>1,690,985</u>	<u>596,762</u>	<u>2,352,664</u>
	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>				
Property, plant and equipment	-	1,545,350	-	1,545,350
Current assets/(liabilities)	64,531	-	321,314	385,845
	<u>64,531</u>	<u>1,545,350</u>	<u>321,314</u>	<u>1,931,195</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2023 - £nil).

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 21 Operating lease commitments

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within one year	608	792
Between two and five years	2,280	-
	<u>2,888</u>	<u>792</u>

**CHRISTCHURCH BAPTIST CHURCH**

England & Wales - Charity number 1186334

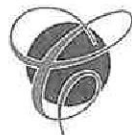
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# Accounts

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Charity registration number 1186334

**CHRISTCHURCH BAPTIST CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**



**Caladine**  
Chartered Certified Accountants

# CHRISTCHURCH BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev C J Brockway Mr D McLellan Mr A Renshaw Mr K Thomas Rev K Boulton Mr L Bennett Ms L Chirgwin Ms S Kersey Mr A Lawford Rev D Chambers	(Appointed 14 July 2022)
<b>Charity number</b>	1186334	
<b>Principal address</b>	Side Entrance, 51 Bargates Beaconsfield Road Christchurch Dorset BH23 1QE	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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# CHRISTCHURCH BAPTIST CHURCH

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# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's constitution, the Charities Act 2011 and "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**

Christchurch Baptist Church is a fellowship of Christian people affiliated to both the Baptist Union of Great Britain and the Evangelical Alliance. The mission of the Church is summarised by the following statement:

We are called to be a worshipping community bearing witness to the love of Christ in the world.

A vision statement, to guide the Church in its planning of activities, has been established as:

A God-centred Church, inspired by His word and Spirit, actively sharing His love and truth with those around us.

Five strategic goals have been established to help us live out our mission and focus our priorities in our ministry and outreach activities. These are to:

- Promote a lifestyle of worship that honours God
- Encourage and enable people to grow as disciples and to disciple others
- Facilitate effective pastoral care and support throughout the Church and beyond
- Show young people and children how a loving God is relevant, radical and relational in their lives today
- Actively build relationships with people outside the Church

Our value statements determine how our mission and ministry are to be delivered:

At Christchurch Baptist Church, we seek increasingly to be:

- A people fully devoted to Jesus
- A people centred on the Bible, seeking God's direction for life
- A people experiencing and expressing God's lavish grace
- A worshipping, relevant and relationally healthy Christian community
- A people living an authentic and prayer-filled lifestyle
- A diverse yet unified people committed to discipleship
- A community where everyone is equipped and resourced to serve
- A people ready and proactive in mission locally and overseas
- A compassionate, hospitable and generous people, serving with spiritual gifts

#### **Public benefit**

In undertaking the planning of the many activities undertaken during the year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Christchurch, both in the provision of services of worship and in provision of community activity and support.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Achievements and performance**

Rev Chris Brockway has been Minister (Team Leader) since March 2012. The Church has continued to see significant success and growth in many areas of ministry during the last financial year and is making greater than anticipated recovery following covid-19. Church services continue to be live-streamed, which has provided live connection for those unable to return to in-person services and those unable to attend for pastoral reasons. As best as we can measure, attendance on Sundays has grown when combining our in-person and on-line audiences. Our live-streamed service is available to watch on catch-up which has further increased our reach.

In August 2022, Linda Callan, our much-loved and long-serving Church Secretary unexpectedly passed away. The Church Secretary role has remained vacant since and we hope to fill the role again at the AGM in July 2023.

Following the refusal in September 2020 of our planning application to develop the site on 51 Bargates, our 2020 Vision Build Team, as authorised by the Church Members, worked during 2021/2022 on a new planning application which was submitted to the local authority in June 2022. On 16 February 2023, the BCP Planning Committee granted consent to develop the site. 2020 Vision has now been renamed as Project Five:One. In May 2023, Project Five:One will be launched with a view to raising the necessary funds to pursue the successful planning application. The revised application combines a new building on 51 Bargates, alongside developing the existing Christian Centre and church sanctuary.

Jackie McGregor has been serving the Church since November 2018 as 0-18's Ministry Lead. Her ministry has seen much fruit, leading to increased attendance in all areas of youth and children's ministry. Jackie and a large team of volunteers have built a strong youth and children's work, both on Sundays and in the weekly programmes. Ministry amongst children and young people continues to flourish. In September 2022, Trailblazers restarted following a pause during lockdown. We remain committed to safeguarding children and adults.

Kay Boulton continues to serve as Minister, alongside Chris Brockway but with primary responsibility for pastoral care. In January 2021, Kay began a three-year programme as a Newly Accredited Minister with Bristol Baptist College and Southern Counties Baptist Association. Kay is successfully navigating the various assignments required for the continuation of this process. Kay has proven outstanding in her ability to preach and lead, alongside her work in pastoral care. She is a significant asset to our Leadership Team and, since becoming fully accredited in January 2021, also serves as a Trustee.

The ministries of Mark Coleman as cleaner/caretaker and Julie Dynan as administrator are crucial to the support and resourcing of the mission and ministry of the Church. Julie has continued to develop ChurchSuite as our administration platform, a facility that proved invaluable during covid restrictions.

A wide range of activities within the Church have happened throughout the year. The Church family has embraced the use of Zoom and we have been able to welcome significantly more people to our prayer gatherings. Some areas of ministry now have a hybrid approach, continuing an online presence where it better serves the mission and ministry of the Church. For example, a number of our small groups and prayer gatherings will be online for the foreseeable future.

The Church has embraced Creation Care, with a team that is active in promoting and initiating ways to care for our world. The Church was awarded Eco Church Bronze Award in March 2019 and is continuing to pursue the Silver Award, although covid has slowed progress.

We have good links with other local churches and organisations, including Christchurch Food Bank, and we shared with several churches in a joint Good Friday service.

Significant financial and prayer support has also continued for overseas and UK-based mission work and projects, with links to Uganda, Peru, eastern Europe and southeast Asia. Esther Boulton, a Church member, continues to work with Ekisa Ministries in Uganda.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Financial review**

Regular monthly management accounts are prepared by the Treasurer and presented to the Leadership team and on a quarterly basis to the Church meeting. The main operational bank accounts for the Church are held with The Co-operative Bank PLC and Lloyds Bank PLC.

#### **Incoming resources**

Overall incoming resources for the year amounted to £245,747 (2022:£251,168).

#### **Outgoing resources**

Overall expenditure amounted to £213,804 (2022:£217,974).

#### **Financial health**

The overall financial position of the Church is considered satisfactory in the context of planned activities and the reserves policy. The Church holds £64,531 of unrestricted free reserves - this is equivalent to approximately 4 months of General Fund expenditure.

#### **Investment policy**

The Church currently does not hold any significant funds for long-term investment purposes and all funds are held in appropriate bank accounts of varying levels of interest and access, as appropriate to the expected cash flow requirements.

#### **Pension provision**

The Church provides pension contributions under a defined contribution pension scheme for its employees. Previous Ministers of the Church were part of the Baptist Ministers' pension fund which was closed to future accruals of defined benefits on 31 December 2011. In 2018-19 the Church's obligations to fund part of the scheme deficit were fully settled.

#### **Reserves Policy**

Note 18 to the financial statements shows the assets and liabilities attributable to the various funds by type. Notes 16 and 17 describe the various funds and summarise the year's movements on each fund. Various restricted and designated funds are held for the specified purposes and the fund balances are maintained as appropriate to planned and or contingent activities. The General Fund balance is the primary general reserve of the Church and it is aimed to maintain this in the region of 2 to 5 months expenditure, as viewed by the Trustees as providing an appropriate level of security to the ongoing provision of activities.

#### **Plans for future periods**

The Church aims to continue to serve others, ministering effectively to a range of community groups, giving significant focus to work with children and young people, and to grow numerically. Church members and attendees will be encouraged to grow in the knowledge and application of their faith through weekly teaching, in-person or online, as well as through courses.

The Church will develop its research and seek opportunities on how it can best serve the area of West Christchurch which was paused due to covid restrictions. It will continue to partner with other Churches as opportunities arise. We will move forward our plans to make best use of our buildings and sites, in discussion with planning authorities, developing an achievable vision for the near future that will resolve the challenges of limited space and facilities for the numbers gathering as Church.

#### **Risk management**

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Structure, governance and management

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. The decision making body, being the Church Meeting, comprises all members of the Church, and is governed in accord with the constitution adopted on 29 January 2009 as part of the process to register with the Charity Commission in accord with the revised rules set out in the Charities Act 2006.

Christchurch Baptist Church was registered with the Charity Commission on 23 October 2009. On 1 April 2020, the Church became a CIO under registered charity number: 1186334, and received the assets and activities of the existing Church, under its revised Church constitution dated 26 September 2019.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs P Adams	(Resigned 14 July 2022)
Rev C J Brockway	
Mrs L Callan	(Deceased 28 August 2022)
Mr D McLellan	
Mr A Renshaw	
Mr B Short	(Resigned 14 July 2022)
Mr K Thomas	
Mrs C Tremain	(Resigned 14 July 2022)
Rev K Boulton	
Mr L Bennett	
Ms L Chirgwin	
Ms S Kersey	
Mr A Lawford	
Rev D Chambers	(Appointed 14 July 2022)

#### Organisational structure

Ministers, Elders, Deacons, the Secretary and the Treasurer are all trustees of the Charity and their appointment is approved by the membership at a General Meeting, as and when required. These officers oversee the running of the affairs of the Church.


During the financial year the Church employed five staff - two Ministers, an Administrator, a Caretaker and a 0-18 Ministry Lead.

The Trustees report was approved by the Board of Trustees.

  
.....  
Rev C J Brockway  
Trustee

Date: .....

10 08 23

  
.....  
Mr D McLellan  
Trustee

# **CHRISTCHURCH BAPTIST CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CHRISTCHURCH BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH BAPTIST CHURCH

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I report to the Trustees on my examination of the financial statements of Christchurch Baptist Church (the Church) for the year ended 31 March 2023.

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

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



**John Caladine FCCA CTA FCIE**

**Caladine Ltd**  
**Chartered Certified Accountants**  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: ...8 August 2023

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

### Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>						
Donations and legacies	3	186,973	-	33,892	220,865	228,462
Charitable activities	4	5,728	-	-	5,728	4,090
Investments	5	17,301	-	1,853	19,154	17,294
Other income	6	-	-	-	-	1,322
<b>Total income</b>		<b>210,002</b>	<b>-</b>	<b>35,745</b>	<b>245,747</b>	<b>251,168</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	179,958	4,204	29,642	213,804	217,974
<b>Net incoming resources before transfers</b>		<b>30,044</b>	<b>(4,204)</b>	<b>6,103</b>	<b>31,943</b>	<b>33,194</b>
Gross transfers between funds	16	(22,379)	14,572	7,807	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>7,665</b>	<b>10,368</b>	<b>13,910</b>	<b>31,943</b>	<b>33,194</b>
Fund balances at 1 April 2022		56,866	1,534,982	307,404	1,899,252	1,866,058
<b>Fund balances at 31 March 2023</b>		<b>64,531</b>	<b>1,545,350</b>	<b>321,314</b>	<b>1,931,195</b>	<b>1,899,252</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	177,691	-	50,771	228,462
Charitable activities	4	4,090	-	-	4,090
Investments	5	16,074	-	1,220	17,294
Other income	6	1,322	-	-	1,322
<b>Total income</b>		<b>199,177</b>	<b>-</b>	<b>51,991</b>	<b>251,168</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	171,040	3,833	43,101	217,974
<b>Net incoming resources before transfers</b>		<b>28,137</b>	<b>(3,833)</b>	<b>8,890</b>	<b>33,194</b>
Gross transfers between funds	16	(24,671)	13,761	10,910	-
<b>Net income for the year/ Net movement in funds</b>		<b>3,466</b>	<b>9,928</b>	<b>19,800</b>	<b>33,194</b>
Fund balances at 1 April 2021		53,400	1,525,054	287,604	1,866,058
<b>Fund balances at 31 March 2022</b>		<b>56,866</b>	<b>1,534,982</b>	<b>307,404</b>	<b>1,899,252</b>

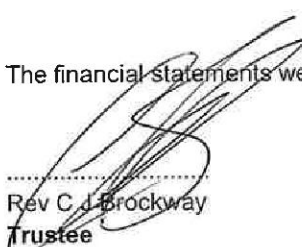
# CHRISTCHURCH BAPTIST CHURCH

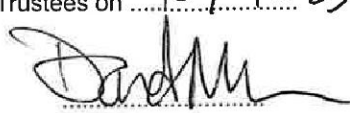
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	12		1,545,350		1,534,982
<b>Current assets</b>					
Trade and other receivables	13	10,797		12,071	
Cash at bank and in hand		381,320		359,680	
		<u>392,117</u>		<u>371,751</u>	
<b>Current liabilities</b>	14	(6,272)		(7,481)	
Net current assets			385,845		364,270
<b>Total assets less current liabilities</b>			<u>1,931,195</u>		<u>1,899,252</u>
<b>Income funds</b>					
Restricted funds	16		321,314		307,404
Unrestricted funds - designated	17		1,545,350		1,534,982
Unrestricted funds - general			64,531		56,866
			<u>1,931,195</u>		<u>1,899,252</u>

The financial statements were approved by the Trustees on 10/7/2023

  
Rev C J Brockway  
Trustee

  
Mr D McLellan  
Trustee

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the principal office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities is that of operating a Church.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's constitution, the Charities Act 2011 and "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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are those primarily arising from general giving to the Church and which are used for the general running costs of the Church or other activities falling within its charitable objects at the discretion of the trustees.

Designated funds are those set aside by the trustees out of the unrestricted general funds for a specific purpose.

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

##### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is measured at the amount receivable for the period.

Voluntary income is mainly received by way of donations and is included in full when receivable.

All other income is accounted for on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Charitable activity costs comprise those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, such as allocating property costs by floor area and staff costs on time spent.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the cost of external examination and costs linked to the strategic management of the Charity.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Fixtures, fittings and furnishings	15% reducing balance basis
Multi-Media & Sound Equipment	25% reducing balance basis

The value of the buildings brought forward have been included in the financial statements at an insurance value at the date the balance sheet was first compiled including fixed assets. The property purchased during 2016 is recorded at cost, this building is currently partially rented to a third party but the trustees consider it is not an investment property. The trustees consider that the deemed cost figure in the accounts is not significantly different to its recoverable amount and therefore depreciation doesn't need to be recognised.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Donations and gifts	176,973	31,892	208,865	220,841
Legacies receivable	10,000	2,000	12,000	7,621
	<u>186,973</u>	<u>33,892</u>	<u>220,865</u>	<u>228,462</u>
<b>Donations and gifts</b>				
General Offerings	29,825	5,644	35,469	38,034
Covenant & Gift Aided Offerings	138,671	25,021	163,692	175,398
Other	8,477	1,227	9,704	7,409
	<u>176,973</u>	<u>31,892</u>	<u>208,865</u>	<u>220,841</u>

#### For the year ended 31 March 2022

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	170,070	50,771	220,841
Legacies receivable	7,621	-	7,621
	<u>177,691</u>	<u>50,771</u>	<u>228,462</u>
Donations and gifts			
General Offerings	32,800	5,234	38,034
Covenant & Gift Aided Offerings	134,108	41,290	175,398
Other	3,162	4,247	7,409
	<u>170,070</u>	<u>50,771</u>	<u>220,841</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	2023 £	2022 £
Room hire	5,728	4,090

### 5 Investments

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Rental income	16,943	-	16,943	15,960	-	15,960
Interest receivable	358	1,853	2,211	114	1,220	1,334
	<u>17,301</u>	<u>1,853</u>	<u>19,154</u>	<u>16,074</u>	<u>1,220</u>	<u>17,294</u>

### 6 Other income

	Total Unrestricted funds general	
	2023 £	2022 £
Job Retention Scheme	-	1,322

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 7 Charitable activities

	2023 £	2022 £
Staff costs	117,044	113,308
Depreciation and impairment	4,204	3,833
Ministry	14,340	8,336
Mission	25,716	35,919
Establishment	35,331	32,567
Administration	14,449	12,612
	<u>211,084</u>	<u>206,575</u>
Share of governance costs (see note 8)	2,720	11,399
	<u>213,804</u>	<u>217,974</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	179,958	171,040
Unrestricted funds - designated	4,204	3,833
Restricted funds	29,642	43,101
	<u>213,804</u>	<u>217,974</u>

#### 8 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Legal and professional	-	-	-	8,879
Independent Examination Fee	-	2,720	2,720	2,520
	<u>-</u>	<u>2,720</u>	<u>2,720</u>	<u>11,399</u>
<u>Analysed between</u>				
Charitable activities	-	2,720	2,720	11,399
	<u>-</u>	<u>2,720</u>	<u>2,720</u>	<u>11,399</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 9 Trustees

During the year, two Trustees (2022: two Trustees) received remuneration in their roles as employees of the Church as authorised by the Church constitution. The total remuneration received was as follows:

Name	Year Ended 31 March 2023		Year Ended 31 March 2022	
	Salary	Pension Contributions	Salary	Pension Contributions
Rev C Brockway	£27,332	£3,029	£26,640	£3,076
Rev K Boulton	£20,493	£2,578	£19,900	£2,601

Rev C Brockway and Rev K Boulton were also provided with housing accommodation free of charge in their roles as Church Ministers.

The authority for the payment of Trustees is contained within the CIO constitution.

Other than disclosed above, none of the Trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

One Trustee was reimbursed travel expenses of £166 (2022: £nil) in the year. No other Trustees were reimbursed any expenses during the year, other than those paid as agent.

The total aggregate donations received from serving Trustees and their related parties amounted to £33,303 (2022: £41,769)

#### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Average number of staff	5	5
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	104,941	101,066
Social security costs	3,656	3,850
Other pension costs	8,447	8,392
	117,044	113,308

There were no employees whose annual remuneration was more than £60,000.

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 Property, plant and equipment

	Freehold land and buildings £	Fixtures, fittings and furnishings £	Multi-Media & Sound Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	1,515,404	66,920	48,724	1,631,048
Additions	12,514	-	2,058	14,572
At 31 March 2023	1,527,918	66,920	50,782	1,645,620
<b>Depreciation and impairment</b>				
At 1 April 2022	-	57,238	38,828	96,066
Depreciation charged in the year	-	1,452	2,752	4,204
At 31 March 2023	-	58,690	41,580	100,270
<b>Carrying amount</b>				
At 31 March 2023	1,527,918	8,230	9,202	1,545,350
At 31 March 2022	1,515,404	9,682	9,896	1,534,982

All the assets are used for charitable purposes. Freehold properties comprise the main Church and Christian Centre buildings and the Church Manse used by the team leader Church Minister. During 2016 the Church purchased a property nearby to the main Church and has refurbished it. The original cost of the main Church buildings is not known, having been in use by the Church since it was founded in the late 19th century and the Manse was gifted to the Church many years ago. The buildings were brought into the Church financial statements at their insurance valuation in 2005. No market valuation of the freehold properties has been undertaken.

#### 13 Trade and other receivables

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade receivables	104	817
Other receivables	5,705	6,702
Prepayments and accrued income	4,988	4,552
	10,797	12,071

#### 14 Current liabilities

	2023 £	2022 £
Other taxation and social security	1,937	2,046
Other payables	399	338
Accruals and deferred income	3,936	5,097
	6,272	7,481

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Retirement benefit schemes

##### Defined contribution schemes

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions.

The Ministers and some members of the Church staff are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	
Vision Fund	44,225	693	-	-	44,918
Specific Giving Funds	2,850	2,482	(3,682)	-	1,650
Pastoral Caring Fund	1,149	3,111	(1,161)	-	3,099
Missionary Fund	20,308	2,289	(22,596)	20,321	20,322
Barnabas Fund	299	172	(350)	-	121
2020 Vision Fund	238,573	26,998	(1,853)	(12,514)	251,204
	<u>307,404</u>	<u>35,745</u>	<u>(29,642)</u>	<u>7,807</u>	<u>321,314</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 16 Restricted funds (Continued)

##### Movements for the year ended 31 March 2022

	Balance at 1 April 2021	Movement in funds			Balance at 31 March 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Vision Fund	44,005	220	-	-	44,225
Specific Giving Funds	5,598	1,085	(3,833)	-	2,850
Pastoral Caring Fund	1,416	1,733	(2,000)	-	1,149
Missionary Fund	19,837	10,788	(29,776)	19,459	20,308
Barnabas Fund	214	110	(25)	-	299
Open Doors Fund	16	-	-	(16)	-
2020 Vision Fund	216,518	38,055	(7,467)	(8,533)	238,573
	<u>287,604</u>	<u>51,991</u>	<u>(43,101)</u>	<u>10,910</u>	<u>307,404</u>

##### **Vision Fund**

Funds given by Church members and supporters for the restricted purpose of developing the implementation of the vision of the Church to impact in society. Church members in general members meetings agree the scope of vision activity and the allocation of funds for specific purposes.

##### **Specific Giving Funds**

When part of general Church service giving is designated for support of a specific organisation or community project funds pass through this restricted fund.

##### **Pastoral Caring Fund**

Pastoral care support in the form of interest free loans or small gifts to Church members and others in need within the community.

##### **Missionary Fund**

This fund supports various UK and International mission organisations or individuals. 10% of the general Church giving is transferred each year from the general fund to this fund.

##### **Barnabas Fund and Open Doors Fund**

Specific Church community outreach and social programme activities run as distinct Church activities, managed by Church groups of those names. The Open Doors Fund was closed during the year ended 31 March 22.

##### **2020 Vision Fund**

This was set up to receive funds for the acquisition and refurbishment of 51 Bargates. The Fund will receive continuing donations in order to fund further work on the project. The fund will be renamed Project Five:One from 1st April 23.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Unrestricted funds - designated

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
General Fund							
Fixed Assets	1,525,054	(3,833)	13,761	1,534,982	(4,204)	14,572	1,545,350

#### General Fixed Asset Fund

The amount shown in the designated fund is the total value of the fixed assets less the outstanding value of any outstanding loans used to finance these purchases. Transfers into the fund represent the cost of additions.

#### 18 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£
Fund balances are represented by:				
Property, plant and equipment	-	1,545,350	-	1,545,350
Current assets/(liabilities)	64,531	-	321,314	385,845
	<u>64,531</u>	<u>1,545,350</u>	<u>321,314</u>	<u>1,931,195</u>

#### Analysis as at year ended 31 March 2022

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£
Fund balances are represented by:				
Property, plant and equipment	-	1,534,982	-	1,534,982
Current assets/(liabilities)	56,866	-	307,404	364,270
	<u>56,866</u>	<u>1,534,982</u>	<u>307,404</u>	<u>1,899,252</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 19 Operating lease commitments

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	792	792
Between two and five years	-	792
	<u>792</u>	<u>1,584</u>
	<u><u>792</u></u>	<u><u>1,584</u></u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2022 - £nil).

**CHRISTCHURCH BAPTIST CHURCH**

England & Wales - Charity number 1186334

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# Accounts

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Charity registration number 1186334

**CHRISTCHURCH BAPTIST CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**



**Caladine**

Chartered Certified Accountants

# CHRISTCHURCH BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs P Adams Rev C J Brockway Mrs L Callan Mr D McLellan Mr A Renshaw Mr B Short Mr K Thomas Mrs C Tremain Rev K Boulton Mr L Bennett Ms L Chirgwin Ms S Kersey Mr A Lawford	(Appointed 17 July 2021) (Appointed 17 July 2021) (Appointed 17 July 2021) (Appointed 17 July 2021)
<b>Secretary</b>	Mrs L Callan	
<b>Charity number</b>	1186334	
<b>Principal address</b>	Side Entrance, 51 Bargates Beaconsfield Road Christchurch Dorset BH23 1QE	
<b>Independent examiner</b>	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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# CHRISTCHURCH BAPTIST CHURCH

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# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's constitution, the Charities Act 2011 and "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**

Christchurch Baptist Church is a fellowship of Christian people affiliated to the Baptist Union of Great Britain. The mission of the Church is summarised by the statement:

We are called to be a worshipping community bearing witness to the love of Christ in the world.

A vision statement, to guide the Church in its planning of activities, has been established as:

A God-centred Church, inspired by His word and Spirit, actively sharing His love and truth with those around us.

Five strategic goals have been established to help us live out our mission and focus our priorities in our ministry and outreach activities. These are to:

- Promote a lifestyle of worship that honours God
- Encourage and enable people to grow as disciples and to disciple others
- Facilitate effective pastoral care and support throughout the Church and beyond
- Show young people and children how a loving God is relevant, radical and relational in their lives today
- Actively build relationships with people outside the Church

Our value statements determine how our mission and ministry are to be delivered:

At Christchurch Baptist Church, we seek increasingly to be:

- A people fully devoted to Jesus
- A people centred on the Bible, seeking God's direction for life
- A people experiencing and expressing God's lavish grace
- A worshipping, relevant and relationally healthy Christian community
- A people living an authentic and prayer-filled lifestyle
- A diverse yet unified people committed to discipleship
- A community where everyone is equipped and resourced to serve
- A people ready and proactive in mission locally and overseas
- A compassionate, hospitable and generous people, serving with spiritual gifts

#### **Public benefit**

In undertaking the planning of the many activities undertaken during the year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Christchurch, both in the provision of services of worship and in provision of community activity and support.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Achievements and performance**

Rev Chris Brockway has been Minister (Team Leader) since March 2012. The Church has continued to see significant success and growth in many areas of ministry during the last financial year, despite the challenges of covid-19 for much of the year. New audio-visual technology installed in 2020 has enabled church services to be live-streamed throughout 2021-22, which has proved a great asset during periods of lockdown and enabled continued connection for those unable to return to in-person services. By January 2022, the majority had returned to in-person gatherings for all church services and activities, with very little anxiety or necessary mitigations concerning covid. It was a particular joy in November 2021 to host a Welcome Meal with more than 60 new people in attendance. As best as we can measure, attendance on Sundays has grown when combining our in-person and on-line audiences. Our live-streamed service is available to watch on catch-up which has further increased our reach.

Following the refusal in September 2020 of our planning application to develop the site on 51 Bargates, our 2020 Vision Build Team, as authorised by the Church Members, has been working during 2021/2022 on a new planning application. This takes on board the response of the Appeals Inspector which was received in June 2021. It is anticipated the new application will be submitted by our architect by July 2022 which combines a new building on 51 Bargates, alongside developing the existing Christian Centre and church sanctuary.

Jackie McGregor has served the Church since November 2018 as 0-18's Ministry Lead. Her ministry has seen much fruit, leading to increased attendance in all areas of youth and children's ministry. Jackie and a large team of volunteers have built a strong youth and children's work, both on Sundays and in the weekly programmes, despite the challenges of covid restrictions. From March 2021, children's ministry on a Sunday and mid-week had been online or physically gathered depending upon Government restrictions. By September 2021, all online gatherings had ceased for children and young people. The majority of our youth and children's activities have recommenced, with the exception of our Friday night groups, due to shortage of volunteers. Connections with schools via regular assemblies and class visits to the church started again in December 2021.

We remain committed to safeguarding children and adults. During 2021, all volunteers with 0-18s and adults at risk refreshed their knowledge using an online training video produced by the Baptist Union. In May 2022, we showed the Baptist Union Safeguarding video to all church attendees.

Kay Boulton continues to serve alongside Chris as Minister, with primary responsibility for pastoral care. In January 2021, Kay began a three-year programme as a Newly Accredited Minister with Bristol Baptist College and Southern Counties Baptist Association. Kay is successfully navigating the various assignments required for the continuation of this process. Kay has proven outstanding in her ability to preach and lead, alongside her work in pastoral care. She is a significant asset to our Leadership Team and, since becoming fully accredited in January 2021, also serves as a Trustee.

The ministries of Mark Coleman as cleaner/caretaker and Julie Dynan as administrator are crucial to the support and resourcing of the mission and ministry of the Church. Julie has continued to develop ChurchSuite as our administration platform, a facility that proved invaluable during covid restrictions. Having been furloughed in April 2020 under the Government Coronavirus Job Retention Scheme, Mark Coleman returned to regular working hours in August 2021.

A wide range of activities within the Church have continued throughout the year, some online rather than physically gathered. The Church family have embraced the use of Zoom and we have been able to welcome significantly more people to our prayer gatherings and various online courses. Some areas of ministry now have a hybrid approach, continuing an online presence where it better serves the mission and ministry of the Church. For example, a number of our small groups and prayer gatherings will permanently be online.

The Church has embraced Creation Care, with a team that are active in promoting and initiating ways to care for our world. The Church was awarded Eco Church Bronze Award in March 2019 and is continuing to pursue the Silver Award, although covid slowed progress.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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We have good links with other local Churches and organisations, including Christchurch Food Bank, and we shared with several churches in a joint Good Friday service.

Significant financial and prayer support has also continued for overseas and UK-based mission work and projects, with links to Uganda, Peru, eastern Europe and southeast Asia. It was a joy to commission Esther Boulton, a Church member, into a new role working with Ekisa Ministries, Uganda.

#### **Financial review**

Regular monthly management accounts are prepared by the Treasurer and presented to the Leadership team and on a quarterly basis to the Church meeting. The main operational bank accounts for the Church are held with The Co-operative Bank PLC and Lloyds Bank PLC.

#### **Incoming resources**

Overall incoming resources for the year amounted to £251,168 (2021:£292,082).

#### **Outgoing resources**

Overall expenditure amounted to £217,974 (2021:£195,991).

#### **Financial health**

The overall financial position of the Church is considered satisfactory in the context of planned activities and the reserves policy. The Church holds £56,866 of unrestricted free reserves - this is equivalent to approximately 4 months of General Fund expenditure.

#### **Investment policy**

The Church currently does not hold any significant funds for long-term investment purposes and all funds are held in appropriate bank accounts of varying levels of interest and access, as appropriate to the expected cash flow requirements.

#### **Pension provision**

The Church provides pension contributions under a defined contribution pension scheme for its employees. Previous Ministers of the Church were part of the Baptist Ministers' pension fund which was closed to future accruals of defined benefits on 31 December 2011. In 2018-19 the Church's obligations to fund part of the scheme deficit were fully settled.

#### **Reserves Policy**

Note 17 to the financial statements shows the assets and liabilities attributable to the various funds by type. Notes 15 and 16 describe the various funds and summarise the year's movements on each fund. Various restricted and designated funds are held for the specified purposes and the fund balances are maintained as appropriate to planned and or contingent activities. The General Fund balance is the primary general reserve of the Church and it is aimed to maintain this in the region of 2 to 5 months expenditure, as viewed by the Trustees as providing an appropriate level of security to the ongoing provision of activities.

#### **Plans for future periods**

The Church aims to continue to serve others, ministering effectively to a range of community groups, giving significant focus to work with children and young people, and to grow numerically. Church members and attendees will be encouraged to grow in the knowledge and application of their faith through weekly teaching, in-person or online, as well as through courses.

The Church will develop its research and seek opportunities on how it can best serve the area of West Christchurch which was paused due to covid restrictions. It will continue to partner with other Churches as opportunities arise. We will move forward our plans to make best use of our buildings and sites, in discussion with planning authorities, developing an achievable vision for the near future that will resolve the challenges of limited space and facilities for the numbers gathering as Church.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Risk management

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Structure, governance and management

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. The decision making body, being the Church Meeting, comprises all members of the Church, and is governed in accord with the constitution adopted on 29 January 2009 as part of the process to register with the Charity Commission in accord with the revised rules set out in the Charities Act 2006.

Christchurch Baptist Church was registered with the Charity Commission on 23 October 2009. On 1 April 2020, the Church became a CIO under registered charity number: 1186334, and received the assets and activities of the existing Church, under its revised Church constitution dated 26 September 2019.

The Trustees who served during the year and up to the date of signature of the financial statements were:

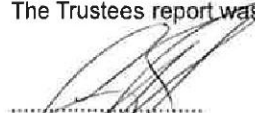
Mrs P Adams	
Rev C J Brockway	
Mrs L Callan	
Mr S Lane	(Resigned 17 July 2021)
Mr D McLellan	
Mr D Pile	(Resigned 17 July 2021)
Mr A Renshaw	
Mr B Short	
Mrs J Simmons	(Resigned 17 July 2021)
Mr R Stapleton	(Resigned 17 July 2021)
Mr K Thomas	
Mrs C Tremain	
Rev K Boulton	
Mr L Bennett	(Appointed 17 July 2021)
Ms L Chirgwin	(Appointed 17 July 2021)
Ms S Kersey	(Appointed 17 July 2021)
Mr A Lawford	(Appointed 17 July 2021)

### Organisational structure

Ministers, Elders, Deacons, the Secretary and the Treasurer are all trustees of the Charity and their appointment is approved by the membership at a General Meeting, as and when required. These officers oversee the running of the affairs of the Church.

During the financial year the Church employed five staff - two Ministers, an Administrator, a Caretaker and a 0-18 Ministry Lead.

The Trustees report was approved by the Board of Trustees.

  
.....  
Rev C J Brockway

Minister and Trustee

Dated: 11/7/22

  
.....  
Mr D McLellan

Trustee

Dated: 11/7/22

# **CHRISTCHURCH BAPTIST CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# CHRISTCHURCH BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH BAPTIST CHURCH

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I report to the Trustees on my examination of the financial statements of Christchurch Baptist Church (the Church) for the year ended 31 March 2022.

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

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

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

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

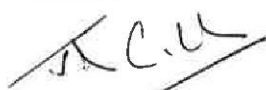
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



**John Caladine FCCA CTA FCIE**

**Caladine Ltd**  
**Chartered Certified Accountants**  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 18/5/2022

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	177,691	-	50,771	228,462	267,182
Charitable activities	4	4,090	-	-	4,090	544
Investments	5	16,074	-	1,220	17,294	17,443
Other income	6	1,322	-	-	1,322	6,913
<b>Total income</b>		<b>199,177</b>	<b>-</b>	<b>51,991</b>	<b>251,168</b>	<b>292,082</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	171,040	3,833	43,101	217,974	195,991
<b>Net incoming resources before transfers</b>		<b>28,137</b>	<b>(3,833)</b>	<b>8,890</b>	<b>33,194</b>	<b>96,091</b>
Gross transfers between funds	15	(24,671)	13,761	10,910	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>3,466</b>	<b>9,928</b>	<b>19,800</b>	<b>33,194</b>	<b>96,091</b>
Fund balances at 1 April 2021		53,400	1,525,054	287,604	1,866,058	1,769,967
<b>Fund balances at 31 March 2022</b>		<b>56,866</b>	<b>1,534,982</b>	<b>307,404</b>	<b>1,899,252</b>	<b>1,866,058</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	166,394	-	100,788	267,182
Charitable activities	4	544	-	-	544
Investments	5	17,062	-	381	17,443
Other income	6	6,913	-	-	6,913
<b>Total income</b>		<b>190,913</b>	<b>-</b>	<b>101,169</b>	<b>292,082</b>
<b>Expenditure on:</b>					
Charitable activities	7	157,728	3,657	34,606	195,991
<b>Net incoming resources before transfers</b>		<b>33,185</b>	<b>(3,657)</b>	<b>66,563</b>	<b>96,091</b>
Gross transfers between funds	15	(25,337)	13,001	12,336	-
<b>Net income for the year/ Net movement in funds</b>		<b>7,848</b>	<b>9,344</b>	<b>78,899</b>	<b>96,091</b>
Fund balances at 1 April 2020		45,552	1,515,710	208,705	1,769,967
<b>Fund balances at 31 March 2021</b>		<b>53,400</b>	<b>1,525,054</b>	<b>287,604</b>	<b>1,866,058</b>


# CHRISTCHURCH BAPTIST CHURCH

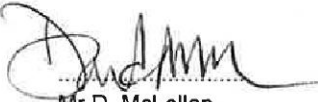
## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Property, plant and equipment	11		1,534,982		1,525,054
<b>Current assets</b>					
Trade and other receivables	12	12,071		10,615	
Cash at bank and in hand		359,680		337,101	
		<u>371,751</u>		<u>347,716</u>	
<b>Current liabilities</b>	13	(7,481)		(6,712)	
Net current assets			364,270		341,004
<b>Total assets less current liabilities</b>			<u>1,899,252</u>		<u>1,866,058</u>
<b>Income funds</b>					
Restricted funds	15		307,404		287,604
Unrestricted funds - designated	16		1,534,982		1,525,054
Unrestricted funds - general			56,866		53,400
			<u>1,899,252</u>		<u>1,866,058</u>

The financial statements were approved by the Trustees on 11 JULY 2022

  
Rev. C. J. Brockway  
Trustee

  
Mr D. McLellan  
Trustee

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the principal office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities is that of operating a Church.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's constitution, the Charities Act 2011 and "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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are those primarily arising from general giving to the Church and which are used for the general running costs of the Church or other activities falling within its charitable objects at the discretion of the trustees.

Designated funds are those set aside by the trustees out of the unrestricted general funds for a specific purpose.

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

#### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is measured at the amount receivable for the period.

Voluntary income is mainly received by way of donations and is included in full when receivable.

All other income is accounted for on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Charitable activity costs comprise those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, such as allocating property costs by floor area and staff costs on time spent.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the cost of external examination and costs linked to the strategic management of the Charity.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Fixtures, fittings and furnishings	15% reducing balance basis
Multi-Media & Sound Equipment	25% reducing balance basis

The value of the buildings brought forward have been included in the financial statements at an insurance value at the date the balance sheet was first compiled including fixed assets. The property purchased during 2016 is recorded at cost, this building is currently partially rented to a third party but the trustees consider it is not an investment property. The trustees consider that the deemed cost figure in the accounts is not significantly different to its recoverable amount and therefore depreciation doesn't need to be recognised.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (Continued)

##### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	170,070	50,771	220,841	164,894	99,788	264,682
Legacies receivable	7,621	-	7,621	1,500	1,000	2,500
	<u>177,691</u>	<u>50,771</u>	<u>228,462</u>	<u>166,394</u>	<u>100,788</u>	<u>267,182</u>
<b>Donations and gifts</b>						
General Offerings	32,800	5,234	38,034	31,936	43,170	75,106
Covenant & Gift Aided Offerings	134,108	41,290	175,398	131,820	54,275	186,095
Other	3,162	4,247	7,409	1,138	2,343	3,481
	<u>170,070</u>	<u>50,771</u>	<u>220,841</u>	<u>164,894</u>	<u>99,788</u>	<u>264,682</u>

### 4 Charitable activities

	2022 £	2021 £
Room hire	<u>4,090</u>	<u>544</u>

### 5 Investments

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Rental income	15,960	-	15,960	16,945	-	16,945
Interest receivable	114	1,220	1,334	117	381	498
	<u>16,074</u>	<u>1,220</u>	<u>17,294</u>	<u>17,062</u>	<u>381</u>	<u>17,443</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Job Retention Scheme	1,322	6,913

7 Charitable activities

	<b>2022 £</b>	<b>2021 £</b>
Staff costs	113,308	111,437
Depreciation and impairment	3,833	3,657
Ministry	8,336	17,574
Mission	35,919	21,082
Establishment	32,567	23,086
Administration	12,612	16,655
	<u>206,575</u>	<u>193,491</u>
Share of governance costs (see note 8)	11,399	2,500
	<u>217,974</u>	<u>195,991</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	171,040	157,728
Unrestricted funds - designated	3,833	3,657
Restricted funds	43,101	34,606
	<u>217,974</u>	<u>195,991</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Support costs

	Support costs	Governance costs	Total 2022	Support costs	Governance costs	Total 2021
	£	£	£	£	£	£
Legal and professional	-	8,879	8,879	-	-	-
Independent Examination Fee	-	2,520	2,520	-	2,500	2,500
	-	11,399	11,399	-	2,500	2,500
<u>Analysed between</u>						
Charitable activities	-	11,399	11,399	-	2,500	2,500

### 9 Trustees

During the year, two Trustees (2021: two Trustees) received remuneration in their roles as employees of the Church as authorised by the Church constitution. Rev K Boulton became a trustee on 1 March 2021. The total for the year is disclosed. The total remuneration received was as follows:

Name	Year Ended 31 March 2022		Year Ended 31 March 2021	
	Salary	Pension Contributions	Salary	Pension Contributions
Rev C Brockway	£26,640	£3,076	£25,607	£2,867
Rev K Boulton	£19,600	£2,601	£18,567	£600

Rev C Brockway and Rev K Boulton were also provided with housing accommodation free of charge in their roles as Church Ministers.

The authority for the payment of Trustees is contained within the CIO constitution.

Other than disclosed above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

None of the trustees were reimbursed any expenses during the year (2021: none), other than those paid as agent.

The total aggregate donations received from serving Trustees and their related parties amounted to £41,769 (2021: £41,252)

### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Average number of staff	5	5

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	101,066	101,282
Social security costs	3,850	3,784
Other pension costs	8,392	6,371
	<u>113,308</u>	<u>111,437</u>

There were no employees whose annual remuneration was more than £60,000.

### 11 Property, plant and equipment

	Freehold land and buildings £	Fixtures, fittings and furnishings £	Multi-Media & Sound & Equipment £	Total £
<b>Cost</b>				
At 1 April 2021	1,506,871	66,920	43,496	1,617,287
Additions	8,533	-	5,228	13,761
At 31 March 2022	<u>1,515,404</u>	<u>66,920</u>	<u>48,724</u>	<u>1,631,048</u>
<b>Depreciation and impairment</b>				
At 1 April 2021	-	55,529	36,704	92,233
Depreciation charged in the year	-	1,709	2,124	3,833
At 31 March 2022	<u>-</u>	<u>57,238</u>	<u>38,828</u>	<u>96,066</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>1,515,404</u>	<u>9,682</u>	<u>9,896</u>	<u>1,534,982</u>
At 31 March 2021	<u>1,506,872</u>	<u>11,391</u>	<u>6,791</u>	<u>1,525,054</u>

All the assets are used for charitable purposes. Freehold properties comprise the main Church and Christian Centre buildings and the Church Manse used by the team leader Church Minister. During 2016 the Church purchased a property nearby to the main Church and has refurbished it. The original cost of the main Church buildings is not known, having been in use by the Church since it was founded in the late 19th century and the Manse was gifted to the Church many years ago. The buildings were brought into the Church financial statements at their insurance valuation in 2005. No market valuation of the freehold properties has been undertaken.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Trade and other receivables

	2022	2021
Amounts falling due within one year:	£	£
Trade receivables	817	447
Other receivables	6,702	6,089
Prepayments and accrued income	4,552	4,079
	<u>12,071</u>	<u>10,615</u>

### 13 Current liabilities

	2022	2021
	£	£
Other taxation and social security	2,046	1,747
Trade payables	-	600
Other payables	338	274
Accruals and deferred income	5,097	4,091
	<u>7,481</u>	<u>6,712</u>

### 14 Retirement benefit schemes

#### Defined contribution schemes

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Ministers and some members of the Church staff are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. (Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.)

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Income £	Expenditure £	Transfers £		Income £	Expenditure £	Transfers £	
Vision Fund	43,626	379	-	-	44,005	220	-	-	44,225
Specific Giving Funds	738	30,822	(10,785)	(15,177)	5,598	1,085	(3,833)	-	2,850
Pastoral Caring Fund	2,471	1,700	(2,755)	-	1,416	1,733	(2,000)	-	1,149
Missionary Fund	21,406	210	(20,140)	18,361	19,837	10,788	(29,776)	19,459	20,308
Barnabas Fund	314	-	(100)	-	214	110	(25)	-	299
Open Doors Fund	616	-	(600)	-	16	-	-	(16)	-
2020 Vision Fund	139,534	68,058	(226)	9,152	216,518	38,055	(7,467)	(8,533)	238,573
	208,705	101,169	(34,606)	12,336	287,604	51,991	(43,101)	10,910	307,404

#### Vision Fund

Funds given by Church members and supporters for the restricted purpose of developing the implementation of the vision of the Church to impact in society. Church members in general members meetings agree the scope of vision activity and the allocation of funds for specific purposes.

#### Specific Giving Funds

When part of general Church service giving is designated for support of a specific organisation or community project funds pass through this restricted fund.

#### Pastoral Caring Fund

Pastoral care support in the form of interest free loans or small gifts to Church members and others in need within the community.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 15 Restricted funds (Continued)

#### **Missionary Fund**

This fund supports various UK and International mission organisations or individuals. 10% of the general Church giving is transferred each year from the general fund to this fund.

#### **Barnabas Fund and Open Doors Fund**

Specific Church community outreach and social programme activities run as distinct Church activities, managed by Church groups of those names. The Open Doors Fund was closed during the year.

#### **2020 Vision Fund**

This was set up to receive funds for the acquisition and refurbishment of 51 Bargates. The Fund will receive continuing donations in order to fund further work on the project.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 16 Unrestricted funds - designated

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
General Fund Fixed Assets	1,515,710	(3,657)	13,001	1,525,054	(3,833)	13,761	1,534,982

#### General Fixed Asset Fund

The amount shown in the designated fund is the total value of the fixed assets less the outstanding value of any outstanding loans used to finance these purchases. Transfers into the fund represent the cost of additions.

**CHRISTCHURCH BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**17 Analysis of net assets between funds**

	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total		
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£	
Fund balances are represented by:																	
Property, plant and equipment	-		1,534,982		-		1,534,982		-		-		1,525,054		-		1,525,054
Current assets/(liabilities)	56,866		-		307,404		364,270		53,400		-		287,604		287,604		341,004
	56,866		1,534,982		307,404		1,899,252		53,400		1,525,054		287,604		1,866,058		

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 18 Operating lease commitments

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	792	792
Between two and five years	792	1,584
	<u>1,584</u>	<u>2,376</u>
	<u><u>1,584</u></u>	<u><u>2,376</u></u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**CHRISTCHURCH BAPTIST CHURCH**

England & Wales - Charity number 1186334

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# Accounts

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**CHRISTCHURCH BAPTIST CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**



**Caladine**  
Chartered Certified Accountants

# CHRISTCHURCH BAPTIST CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs P Adams  
Rev C J Brockway  
Mrs L Callan  
Mr S Lane  
Mr D McLellan  
Mr D Pile  
Mr A Renshaw  
Mr B Short  
Mrs J Simmons  
Mr R Stapleton  
Mr K Thomas  
Mrs C Tremain  
Rev K Boulton

(Appointed 1 March 2021)

### Secretary

Mrs L Callan

### Charity number

1186334

### Principal address

Side Entrance, 51 Bargates  
Beaconsfield Road  
Christchurch  
Dorset  
BH23 1QE

### Independent examiner

John Caladine FCCA CTA FCIE  
Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

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# CHRISTCHURCH BAPTIST CHURCH

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# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Church's constitution, the Charities Act 2011 and "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**

Christchurch Baptist Church is a fellowship of Christian people affiliated to the Baptist Union of Great Britain. The mission of the Church is summarised by the statement:

We are called to be a worshipping community bearing witness to the love of Christ in the world.

A vision statement, to guide the Church in its planning of activities, has been established as:

A God-centred Church, inspired by His word and Spirit, actively sharing His love and truth with those around us.

Five strategic goals have been established to help us live out our mission and focus our priorities in our ministry and outreach activities. These are to:

- Promote a lifestyle of worship that honours God
- Encourage and enable people to grow as disciples and to disciple others
- Facilitate effective pastoral care and support throughout the Church and beyond
- Show young people and children how a loving God is relevant, radical and relational in their lives today
- Actively build relationships with people outside the Church

Our value statements determine how our mission and ministry are to be delivered:

At Christchurch Baptist Church, we seek increasingly to be:

- A people fully devoted to Jesus
- A people centred on the Bible, seeking God's direction for life
- A people experiencing and expressing God's lavish grace
- A worshipping, relevant and relationally healthy Christian community
- A people living an authentic and prayer-filled lifestyle
- A diverse yet unified people committed to discipleship
- A community where everyone is equipped and resourced to serve
- A people ready and proactive in mission locally and overseas
- A compassionate, hospitable and generous people, serving with spiritual gifts

#### **Public benefit**

In undertaking the planning of the many activities undertaken during the year, we have taken into account the Charity Commission guidance on public benefit and in particular in relation to the guidance relating to the advancement of religion. We have sought to ensure that all our activities are available and open to all within the community of Christchurch, both in the provision of services of worship and in provision of community activity and support.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### **Achievements and performance**

On 14 November 2019 Christchurch Baptist Church was constituted as a Charitable Incorporated Organisation (CIO). However, the Church continued to operate as an unincorporated organisation under registered number 1132304 until 31 March 2020. An Annual Report for the Year Ended 31 March 2020 was submitted on registered number 1132304 on 28 January 2021. On 01 April 2020 the Church became a CIO, registered number 1186334 and all assets of the old Charity 1132304 were transferred to the CIO. This journey was completed in consultation with the Baptist Union and Anthony Collins Solicitors.

Rev Chris Brockway has been Minister (Team Leader) since March 2012. The Church has continued to see significant success and growth in many areas of ministry during the last financial year, despite the challenges of covid-19. In March 2020, we paused physically gathered services, offering instead a live-streamed service on Sunday mornings. This was a steep-learning curve, requiring investment in new technology, but was embraced wholeheartedly by the Church community, creating a worldwide online presence, not only for regular attendees but also for those beyond our traditional geographical boundaries. As best as we can measure, attendance on Sundays has grown, consistently attracting similar numbers to when we were previously running the two-service model. Our live-streamed service is then available to watch on catch-up which has further increased our reach. Children's ministry on a Sunday has been online or physically gathered depending upon Government restrictions.

To resolve our building capacity issues and ensure our buildings are fit for future mission and ministry, we submitted a Planning Application to the local BCP authority in February 2020. In September 2020, BCP refused that application (<https://planning.christchurchandeastdorset.gov.uk/plandisp.aspx?recno=114968>). At a Special Church Members' Meeting in January 2021, members agreed to appeal the decision in order to challenge the reasons given for refusal, and to gain clarity about what is permissible for any further planning applications. The appeal is due to be heard in May 2021.

Jackie McGregor has served the Church since November 2018 as 0-18's Ministry Lead. Her ministry has seen much fruit, leading to increased attendance in all areas of youth and children's ministry. Jackie and a large team of volunteers have built a strong youth and children's work, both on Sundays and in the weekly programme. During 2020/21, covid restrictions meant that much of Jackie's ministry had to be delivered virtually, either live or recorded. She has successfully kept meaningful connection with the majority of our 0-18s, despite the challenge of engagement online. Connections with schools via regular assemblies has temporarily ceased until lockdown restrictions are removed.

We remain committed to safeguarding children and adults. During 2020, our Safeguarding Trustees undertook a review of our policies and procedures which were duly adopted.

In March 2020, David Ruilova resigned from his role as the Evangelism & Equipping Lead in order to pursue other ministry interests. There are no immediate plans to appoint another person into this role, especially since our outreach programme has been very disrupted by covid with, for example, outreach to West Christchurch having to be paused during the year.

In December 2020, Kay Boulton completed her training for ministerial accreditation with the Baptist Union. We had the joy of seeing her ordained (via Zoom) in March 2021, at which point she was inducted into her new role as 'Minister', serving alongside Chris, with primary responsibility for pastoral care. In January 2021, Kay began a three-year programme as a Newly Accredited Minister with Bristol Baptist College and Southern Counties Baptist Association. Kay has proven outstanding in her ability to preach and lead, alongside her work in pastoral care. Kay is a significant asset to our Leadership Team and, since becoming fully accredited, now serves as a Trustee.

The ministries of Mark Coleman (as cleaner/caretaker) and Julie Dynan (as administrator) are crucial to the support and resourcing of the mission and ministry of the Church. Julie has continued to develop ChurchSuite as our administration platform. This facility has proven invaluable during covid restrictions. In April 2020, the Trustees opted to furlough Mark Coleman, under the Government Coronavirus Job Retention Scheme. Mark was either not working or working reduced hours for the whole of this year, but he will return to work more fully in May 2021.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2021*

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Despite covid, a wide range of activities within the Church have continued throughout the year, albeit online rather than physically gathered. The Church family have embraced the use of Zoom during the year and we have been able to welcome significantly more people to our prayer gatherings and various online courses, including Alpha, Prayer 1 and 2, and Growing Older & Wiser. Various ministries have stopped during 2020-21 and may recommence when Government restrictions allow. Moving forward, we anticipate a more hybrid approach to ministry, continuing an online presence where it better serves the mission and ministry of the Church.

Home Groups are another encouraging area of growth within the Church, and these have been essential in the delivery of our pastoral care during the covid restrictions.

The Church has embraced Creation Care, with a team that are active in promoting and initiating ways to care for our world. The Church was awarded Eco Church Bronze Award in March 2019 and is continuing to pursue the Silver Award, although covid has slowed progress.

We have good links with other local Churches and organisations, including Christchurch Food Bank, and we shared with several churches in a joint online Good Friday service.

Significant financial and prayer support has also continued for overseas and UK-based mission work and projects, with links to Uganda, Peru, eastern Europe and southeast Asia.

#### **Financial review**

Regular monthly management accounts are prepared by the Treasurer and presented to the Leadership team and on a quarterly basis to the Church meeting. The main operational bank accounts for the Church are held with The Co-operative Bank PLC and Lloyds Bank PLC.

#### **Incoming resources**

Overall incoming resources for the year amounted to £292,082 (2020:£447,028). Regular giving to the general fund reduced by 5% mainly due to the lack of in-person meetings and the effects of covid. Giving to restricted fund projects was significantly less this year.

#### **Outgoing resources**

Overall expenditure amounted to £195,991 (2020:£233,680).

#### **Financial health**

The overall financial position of the Church is considered satisfactory in the context of planned activities and the reserves policy. The Church holds £53,400 of unrestricted free reserves - this is equivalent to approximately 17 weeks of General Fund expenditure.

#### **Investment policy**

The Church currently does not hold any significant funds for long-term investment purposes and all funds are held in appropriate bank accounts of varying levels of interest and access, as appropriate to the expected cash flow requirements.

#### **Pension provision**

The Church provides pension contributions under a defined contribution pension scheme for its employees. Previous Ministers' of the Church were part of the Baptist Ministers' pension fund which was closed to future accruals of defined benefits on 31 December 2011. In 2018-19 the Church's obligations to fund part of the scheme deficit were fully settled.

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Reserves Policy**

Note 17 to the financial statements shows the assets and liabilities attributable to the various funds by type. Notes 15 and 16 describe the various funds and summarise the year's movements on each fund. Various restricted and designated funds are held for the specified purposes and the fund balances are maintained as appropriate to planned and or contingent activities. The General Fund balance is the primary general reserve of the Church and it is aimed to maintain this in the region of 2 to 5 months expenditure, as viewed by the Trustees as providing an appropriate level of security to the ongoing provision of activities. In order to underline the need to hold a reserve, an amount, approximately equivalent to 2 months expenditure is maintained in a separate bank account, designated General Fund Reserve Account.

### **Plans for future periods**

Although its Charity number and governance structure have changed, the Church aims to continue to serve others, ministering effectively to a range of community groups, giving significant focus to work with children and young people, understanding how best to operate within covid-19 restrictions, and to grow numerically. Church members and attendees will be encouraged to grow in the knowledge and application of their faith through weekly teaching, physically or digitally, as well as courses such as Alpha and the Prayer Course.

The Church will develop its research and seek opportunities on how it can best serve the area of West Christchurch. It will continue to partner with other Churches as opportunities arise. We will continue to move forward our plans to make best use of our buildings and sites, in discussion with planning authorities, developing an achievable vision for the near future that will resolve the challenges of limited space and facilities for the numbers gathering as church.

### **Risk management**

The Trustees have assessed the major risks to which the Church is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. The decision making body, being the Church Meeting, comprises all members of the Church, and is governed in accord with the constitution adopted on 29 January 2009 as part of the process to register with the Charity Commission in accord with the revised rules set out in the Charities Act 2006.

Christchurch Baptist Church was registered with the Charity Commission on 23 October 2009. On 1 April 2020, the Church became a CIO under registered charity number: 1186334.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs P Adams

Rev C J Brockway

Mrs L Callan

Mr B Hallewell

(Resigned 31 July 2020)

Mr S Lane

Mr D McLellan

Mr D Pile

Mr A Renshaw

Mr B Short

Mrs J Simmons

Mr R Stapleton

Mr K Thomas

Mrs C Tremain

Ms D Henderson

(Deceased 30 April 2020)

Rev K Boulton

(Appointed 1 March 2021)

# CHRISTCHURCH BAPTIST CHURCH

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Organisational Structure**

Ministers, Elders, Deacons, the Secretary and the Treasurer are all trustees of the Charity and their appointment is approved by the membership at a General Meeting, as and when required. These officers oversee the running of the affairs of the Church.

During the financial year the Church employed five staff - a Minister, an Administrator, a Caretaker, a Minister in Training and a 0-18 Ministry Lead.

### **Statement of Trustees responsibilities**

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Church and of the incoming resources and application of resources of the Church for that year.

In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees report was approved by the Board of Trustees.



Rev C J Brockway  
Minister and Trustee  
Dated: 15 July 2021



Mr D McLellan  
Trustee  
Dated: 15 July 2021

# CHRISTCHURCH BAPTIST CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CHRISTCHURCH BAPTIST CHURCH

---

I report to the Trustees on my examination of the financial statements of Christchurch Baptist Church (the Church) for the year ended 31 March 2021.

#### Responsibilities and basis of report

As the Trustees of the Church you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### Independent examiner's statement

Since the Church's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Church as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Dated: 20 July 2021

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

### Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>						
Donations and legacies	3	166,394	-	100,788	267,182	421,337
Charitable activities	4	544	-	-	544	7,463
Investments	5	17,062	-	381	17,443	18,228
Other income	6	6,913	-	-	6,913	-
<b>Total income</b>		<b>190,913</b>	<b>-</b>	<b>101,169</b>	<b>292,082</b>	<b>447,028</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	157,728	3,657	34,606	195,991	233,680
<b>Net incoming resources before transfers</b>		<b>33,185</b>	<b>(3,657)</b>	<b>66,563</b>	<b>96,091</b>	<b>213,348</b>
Gross transfers between funds	15	(25,337)	13,001	12,336	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>7,848</b>	<b>9,344</b>	<b>78,899</b>	<b>96,091</b>	<b>213,348</b>
Fund balances at 1 April 2020		45,552	1,515,710	208,705	1,769,967	1,556,619
<b>Fund balances at 31 March 2021</b>		<b>53,400</b>	<b>1,525,054</b>	<b>287,604</b>	<b>1,866,058</b>	<b>1,769,967</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations and legacies	3	173,686	-	247,651	421,337
Charitable activities	4	7,463	-	-	7,463
Investments	5	18,064	-	164	18,228
<b>Total income</b>		199,213	-	247,815	447,028
<b><u>Expenditure on:</u></b>					
Charitable activities	7	188,763	2,237	42,680	233,680
<b>Net incoming resources before transfers</b>		10,450	(2,237)	205,135	213,348
Gross transfers between funds	15	(19,308)	212,510	(193,202)	-
<b>Net income for the year/ Net movement in funds</b>		(8,858)	210,273	11,933	213,348
Fund balances at 1 April 2019		54,410	1,305,437	196,772	1,556,619
<b>Fund balances at 31 March 2020</b>		45,552	1,515,710	208,705	1,769,967

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


# CHRISTCHURCH BAPTIST CHURCH

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Property, plant and equipment	11		1,525,054		1,515,709
<b>Current assets</b>					
Trade and other receivables	12	10,615		10,758	
Cash at bank and in hand		337,101		254,573	
		<u>347,716</u>		<u>265,331</u>	
<b>Current liabilities</b>	13	(6,712)		(11,073)	
Net current assets			341,004		254,258
<b>Total assets less current liabilities</b>			<u>1,866,058</u>		<u>1,769,967</u>
<b>Income funds</b>					
Restricted funds	15		287,604		208,705
Unrestricted funds - designated	16		1,525,054		1,515,710
Unrestricted funds - general			53,400		45,552
			<u>1,866,058</u>		<u>1,769,967</u>

The financial statements were approved by the Trustees on 15 July 2021

  
Rev C J Brockway  
Minister and Trustee

  
Mr D McLellan  
Trustee

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### Charity information

Christchurch Baptist Church is a self-governing, self-financing congregation within the Baptist Union of Great Britain. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the principal office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities is that of operating a Church.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Church's constitution, the Charities Act 2011 and "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)". The Church is a Public Benefit Entity as defined by FRS 102.

The Church has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Church. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are those primarily arising from general giving to the Church and which are used for the general running costs of the Church or other activities falling within its charitable objects at the discretion of the trustees.

Designated funds are those set aside by the trustees out of the unrestricted general funds for a specific purpose.

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

#### 1.4 Income

Income is recognised when the Church is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Church has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Church has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Rental income is measured at the amount receivable for the period.

Voluntary income is mainly received by way of donations and is included in full when receivable.

All other income is accounted for on an accruals basis.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as an expense against the activity for which the expenditure arose.

Charitable activity costs comprise those costs incurred by the Charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, such as allocating property costs by floor area and staff costs on time spent.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the cost of external examination and costs linked to the strategic management of the Charity.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Freehold land and buildings	Nil
Fixtures, fittings and furnishings	15% reducing balance basis
Multi-Media & Sound Equipment	25% reducing balance basis

The value of the buildings brought forward have been included in the financial statements at an insurance value at the date the balance sheet was first compiled including fixed assets. The property purchased during 2016 is recorded at cost, this building is currently partially rented to a third party but the trustees consider it is not an investment property. The trustees have considered the carrying value of the freehold property and confirm that the value is correctly stated at the balance sheet date.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (Continued)

#### 1.7 Impairment of non-current assets

At each reporting end date, the Church reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Church has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Church's balance sheet when the Church becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Church is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	164,894	99,788	264,682	173,686	247,651	421,337
Legacies receivable	1,500	1,000	2,500	-	-	-
	<u>166,394</u>	<u>100,788</u>	<u>267,182</u>	<u>173,686</u>	<u>247,651</u>	<u>421,337</u>
<b>Donations and gifts</b>						
General Offerings	31,936	43,170	75,106	36,658	30,075	66,733
Covenant & Gift Aided Offerings	131,820	54,275	186,095	131,704	213,218	344,922
Other	1,138	2,343	3,481	5,324	4,358	9,682
	<u>164,894</u>	<u>99,788</u>	<u>264,682</u>	<u>173,686</u>	<u>247,651</u>	<u>421,337</u>

### 4 Charitable activities

	2021 £	2020 £
Room hire	544	7,463
	<u>544</u>	<u>7,463</u>

### 5 Investments

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Rental income	16,945	-	16,945	17,440	-	17,440
Interest receivable	117	381	498	624	164	788
	<u>17,062</u>	<u>381</u>	<u>17,443</u>	<u>18,064</u>	<u>164</u>	<u>18,228</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 6 Other income

	<b>Unrestricted funds general 2021 £</b>	<b>Total 2020 £</b>
Job Retention Scheme	6,913	-

### 7 Charitable activities

	<b>2021 £</b>	<b>2020 £</b>
Staff costs	111,437	136,891
Depreciation and impairment	3,657	2,237
Ministry	17,574	20,352
Mission	21,082	23,565
Establishment	23,086	29,663
Administration	16,655	14,827
	<u>193,491</u>	<u>227,535</u>
Share of governance costs (see note 8)	2,500	6,145
	<u>195,991</u>	<u>233,680</u>
	<u><u>195,991</u></u>	<u><u>233,680</u></u>
<b>Analysis by fund</b>		
Unrestricted funds - general	157,728	188,763
Unrestricted funds - designated	3,657	2,237
Restricted funds	34,606	42,680
	<u>195,991</u>	<u>233,680</u>
	<u><u>195,991</u></u>	<u><u>233,680</u></u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Legal and professional Independent Examination Fee	-	-	-	-	3,845	3,845
	-	2,500	2,500	-	2,300	2,300
	-	2,500	2,500	-	6,145	6,145
<u>Analysed between</u> Charitable activities	-	2,500	2,500	-	6,145	6,145

### 9 Trustees

During the year, 2 Trustees (2020: 1 Trustee) received remuneration in their roles as employees of the Church as authorised by the Church constitution. Rev K Boulton became a trustee on 1 March 2021. The total for the year is disclosed. The total remuneration received was as follows:

Name	Year Ended 31 March 2021		Year Ended 31 March 2020	
	Salary	Pension Contributions	Salary	Pension Contributions
Rev C Brockway	£25,607	£2,867	£25,019	£2,804
Rev K Boulton	£18,567	£600	£-	£-

Rev C Brockway was also provided with housing accommodation free of charge in his role as Minister of the Church.

The authority for the payment of Trustees is contained within the CIO constitution.

Other than disclosed above, none of the trustees (or any persons connected with them) received any remuneration or benefits from the Church during the year.

None of the trustees were reimbursed any expenses during the year (2020: none)

The total aggregate donations received from Trustees and related parties amounted to £41,252 (2020: £57,194).

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Average number of staff	5	6

#### Employment costs

	2021 £	2020 £
Wages and salaries	101,282	122,819
Social security costs	3,784	6,497
Other pension costs	6,371	7,575
	<u>111,437</u>	<u>136,891</u>

There were no employees whose annual remuneration was £60,000 or more.

#### 11 Property, plant and equipment

	Freehold land and buildings £	Fixtures, fittings and furnishings £	Multi-Media & Sound Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	1,500,847	66,920	36,520	1,604,287
Additions	6,025	-	6,976	13,001
At 31 March 2021	<u>1,506,872</u>	<u>66,920</u>	<u>43,496</u>	<u>1,617,288</u>
<b>Depreciation and impairment</b>				
At 1 April 2020	-	53,519	35,058	88,577
Depreciation charged in the year	-	2,010	1,647	3,657
At 31 March 2021	<u>-</u>	<u>55,529</u>	<u>36,705</u>	<u>92,234</u>
<b>Carrying amount</b>				
At 31 March 2021	<u>1,506,872</u>	<u>11,391</u>	<u>6,791</u>	<u>1,525,054</u>
At 31 March 2020	<u>1,500,847</u>	<u>13,400</u>	<u>1,462</u>	<u>1,515,709</u>

All the assets are used for charitable purposes. Freehold properties comprise the main Church and Christian Centre buildings and the Church Manse used by the team leader Church Minister. During 2016 the Church purchased a property nearby to the main Church and has refurbished it. The original cost of the main Church buildings is not known, having been in use by the Church since it was founded in the late 19th century and the Manse was gifted to the Church many years ago. The buildings were brought into the Church financial statements at their insurance valuation in 2005. No market valuation of the freehold properties has been undertaken.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 Trade and other receivables

	2021	2020
Amounts falling due within one year:	£	£
Trade receivables	447	56
Gift Aid Tax receivable	4,643	5,997
Other debtors	1,446	-
Prepayments	4,079	4,705
	<u>10,615</u>	<u>10,758</u>

### 13 Current liabilities

	2021	2020
	£	£
Other taxation and social security	1,747	2,077
Trade payables	600	-
Other payables	274	919
Accruals and deferred income	4,091	8,077
	<u>6,712</u>	<u>11,073</u>

### 14 Retirement benefit schemes

#### Defined contribution schemes

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Ministers and some members of the Church staff are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva. (Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.)

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Income £	Expenditure £	Transfers £		Income £	Expenditure £	Transfers £	
Vision Fund	58,318	164	(10,691)	(4,165)	43,626	379	-	-	44,005
Specific Giving Funds	820	3,387	(3,469)	-	738	30,822	(10,785)	(15,177)	5,598
Pastoral Caring Fund	1,708	2,980	(2,217)	-	2,471	1,700	(2,755)	-	1,416
Missionary Fund	21,525	262	(19,689)	19,308	21,406	210	(20,140)	18,361	19,837
Barnabas Fund	268	1,992	(1,946)	-	314	-	(100)	-	214
Open Doors Fund	516	550	(450)	-	616	-	(600)	-	16
2020 Vision Fund	113,617	238,480	(4,218)	(208,345)	139,534	68,058	(226)	9,152	216,518
	<u>196,772</u>	<u>247,815</u>	<u>(42,680)</u>	<u>(193,202)</u>	<u>208,705</u>	<u>101,169</u>	<u>(34,606)</u>	<u>12,336</u>	<u>287,604</u>

#### Vision Fund

Funds given by Church members and supporters for the restricted purpose of developing the implementation of the vision of the Church to impact in society. Church members in general members meetings agree the scope of vision activity and the allocation of funds for specific purposes.

#### Specific Giving Funds

When part of general Church service giving is designated for support of a specific organisation or community project funds pass through this restricted fund.

#### Pastoral Caring Fund

Pastoral care support in the form of interest free loans or small gifts to Church members and others in need within the community.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 15 Restricted funds (Continued)

#### Missionary Fund

This fund supports various UK and International mission organisations or individuals. 10% of the general Church giving is transferred each year from the general fund to this fund.

#### Barnabas Fund and Open Doors Fund

Specific Church community outreach and social programme activities run as distinct Church activities, managed by Church groups of those names.

#### 2020 Vision Fund

This was set up to receive funds for the acquisition and refurbishment of 51 Bargates. The Fund will receive continuing donations in order to fund further work on the project.

### 16 Unrestricted funds - designated

These are unrestricted funds which are material to the Church's activities made up as follows:

	Balance at 1 April 2019	Resources expended	Transfers	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£
General Fund Fixed Assets	1,305,437	(2,237)	212,510	1,515,710	(3,657)	13,001	1,525,054

#### General Fixed Asset Fund

The amount shown in the designated fund is the total value of the fixed assets less the outstanding value of any outstanding loans used to finance these purchases. The transfer of £212,510 in 2019 to the fund represents the final repayment of the loan plus the cost of new additions in the year. The transfer in 2020 represents the cost of capital additions during the year.

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2021 £</b>	<b>Designated funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Designated funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total 2020 £</b>
Fund balances are represented by:								
Property, plant and equipment	-	1,525,054	-	1,525,054	-	1,515,709	-	1,515,709
Current assets/(liabilities)	53,400	-	287,604	341,004	45,554	-	208,704	254,258
	<u>53,400</u>	<u>1,525,054</u>	<u>287,604</u>	<u>1,866,058</u>	<u>45,554</u>	<u>1,515,709</u>	<u>208,704</u>	<u>1,769,967</u>

# CHRISTCHURCH BAPTIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### 18 Operating lease commitments

At the reporting end date the Church had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Within one year	792	792
Between two and five years	1,584	2,376
	<u>2,376</u>	<u>3,168</u>
	<u><u>2,376</u></u>	<u><u>3,168</u></u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).