

Trustees Annual Report and Financial Statements
for
Chichester Baptist Church
for the period ending 31 December 2021



Contents

Annual report	1 - 4
Independent Examiner's report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8 - 12

Charity information

Reference and administrative details

Charity name Chichester Baptist Church

Registered charity number 1187869

Church address 124 Sherborne Road
Chichester
West Sussex
PO19 3AW

Trustees

Ellen Wild (Chair)	Minister
Roger Hubert	Church Ministry Leader
Andy Morgan	Youth Ministry Leader
Calvin Hollingworth	Worship Ministry Leader
Heather Cheesman	Treasurer (resigned May 2021)
Tom Snow	Treasurer (appointed May 2021)
Chris Hawker	Secretary (resigned December 2021)
Guy Applebee	Secretary (from December 2021)
Phil Adams	Deacon
Jo Hawker	Deacon
Debbie Uren	Deacon
Louise Gilbertson	Deacon (resigned May 2021)
Victoria Jones	Deacon (resigned December 21)

Custodian Trustee The Baptist Union Corporation

Structure, Governance and Management

Chichester Baptist Church is a CIO registered with the Charity Commission. It is managed by its Trustees acting on behalf of the Church in accordance with decisions reached by the Church Meeting. Trustees are appointed from within the membership and elected by the Church Meeting. The Ministers of the Church are also Trustees by nature of their office.

The Church Meeting provides an opportunity for all the members to meet for a time of worship, discussion about the direction of the church, its vision & mission, and key decisions about such matters. All members of the Church are encouraged to attend these meetings.

All the Trustees have been briefed on the legal set up of this charity & its constitution and are aware of their obligations and responsibilities through Charity Commission publications. All Trustees have completed and signed Fit and Proper Persons Declarations.

Objectives and Activities

The principal purpose of Chichester Baptist 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.

When planning our programmes and activities for the year, and in the context of the overarching aim of the Church which is the advancement of the Christian faith and stated in our mission statement “for people to commit to and become more like Jesus”, the Trustees have considered the Commission’s Guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

For details of the main activities undertaken please see achievements and performance.

Achievements and Performance

In the year 2021, the on-going stated aim of the Church to advance the Christian faith in accordance with the Baptist denomination has been followed in a variety of ways some of which have been very different when compared with previous years, almost entirely due to the pandemic and the very different and sometimes challenging circumstances that we have faced.

Our regular Sunday Services are one area where the Christian faith is advanced through worship, teaching, prayer in a variety of different styles. For the first part of 2021, all our church services remained online due to Covid restrictions but after Easter we were able to resume in person services and we continued to live stream the morning services for those who are unable to attend. That format continued for the remainder of the year. With our online/streaming service provision our services have reached others who would not necessarily have either wanted to or been able to attend actual services in the building. In this way we have continued to seek and pray for our online services to reach others and to advance God’s kingdom.

Some of our “Alternative Gatherings” were able to resume meeting in 2021 whilst others have remained on hold whilst the leadership reviews the situation. Our Alternative Gatherings are another opportunity to meet with the local community and offer support.

Walk & Talk organise short walks in the locality with the chance to meet new people, enjoy being outside and to hear a short Christian message if they wish to.

Our Care Home ministry, Cedar Ministry has not been able to resume as visits to care homes have been off limits. Some of the Cedar Ministry teams have sought to maintain contacts with the individual homes during the year.

Our Heart for Parklands initiative to reach out to local Parklands’ residents who struggle to get out has continued, albeit differently, with contact being maintained, where requested, over the phone or with doorstep visits.

Our provision of meals for the homeless also changed and we have joined forces with other churches in the Heart Initiative. This city-wide church initiative seeks to provide a daily hot meal for homeless people on the streets during the wintertime. A number of our members are actively involved in the work of Heart.

In 2021 the Church was able to set up a wellbeing space called ‘Renew Together’ in partnership with Renew Wellbeing. It is a space where people can enjoy a hobby or activity in a peaceful and safe community setting. As well as joining in with activities or bringing their own hobbies along to share with others, we also follow a simple rhythm of prayer.

Many of our other regular Church activities and groups that would have physically met on site during the year have either had to move to meeting online or outside.

During 2021 our Acorns Parent/Carer Toddler group was able to resume meeting in person. This has been hugely appreciated by those able to attend as a safe space to meet people and allow the young children to interact socially.

Our Lunch Club resumed meeting in the early autumn of 2021. Between 20 – 25 older people who were particularly vulnerable and socially isolated were delighted to be able to resume attending and enjoying freshly prepared meals in the company of others.

Our women’s prayer and Bible study group, Wellspring, has continued to meet online as have many of our homegroups.

Although our Friday night youth groups were not able to meet our Discipleship Groups regularly met online and then in person, with over 50 young people. These have provided huge encouragement and spiritual challenge for the young people who attend these groups.

In addition to more formal groups still meeting and supporting each other, Staff, Trustees, the Pastoral Care Team, and other leaders have sought to maintain personal contact with individual members of the congregation by making regular pastoral calls.

The Church continues to have a focus on mission both here in the UK and wider afield. The Church continues to support several people in the congregation who work both here and abroad in Christian mission as well as contributing financially to other mission organisations.

A key initiative for the Church remains our Christians Against Poverty (CAP) centre. CAP is a national initiative which provides free debt counselling. The office opened in 2009 and by the end of 2021 478 families in the local area had been referred. Of these, over 160 had become debt free because of this initiative in our church. The work of CAP remains a key compassion ministry and it is anticipated that this work will increase significantly in the coming year.

During 2021, the Church remained heavily involved in supporting prayerfully, financially and by providing volunteers for the Chichester Food Bank, Options Pregnancy Advice Service, HEART for the Homeless in Chichester and the Life Centre. Whilst other Churches in Chichester have taken the lead on these initiatives, we have been fully involved in supporting these key initiatives that seek, in their differing ways, to demonstrate the love of Jesus in practical help. The work of the Chichester Food Bank has increased significantly due to the increased demand because of the pandemic. The Church was also able to financially support the 2021 Christmas appeal from the Chichester Harbour Rotary to provide clothes, toys, personal hygiene essentials for families being sheltered in temporary accommodation or made homeless because of domestic violence. Additionally, we were able to support the work of CAP by distributing Christmas and Easter parcels to all our CAP families.

Our church buildings would normally be used by a range of other community, voluntary and public sector groups who are active and working in the local community. Due to Covid, many of these had to remain closed for the first part of the year but, as restrictions started to ease, there was a gradual re-opening of our buildings that enabled some of the voluntary groups to resume meeting, albeit in rather limited ways and of course in full compliance with the Covid regulations that were in force at the time.

All the activities described above are supported by volunteers, who give their time to the church. We have not included a value for the time of the volunteers in the financial statements, but the Trustees hugely appreciate all the time and support they give, the work of the church would not be possible without them.

Financial Review

The church's income comes from many individual donors with most donations being made monthly. This income is considered reliable and any decline is likely to take place over a period of time. With this in mind our reserves policy is to hold at least 2 months core expenditure (currently equivalent to £57,000). The current free reserves stand at £194,223 (2020: £175,208).

The Trustees approved the above on 5th May 2022

Signed on behalf of the Charity's Trustee

Rev Ellen Wild – Team Leader

Tom Snow - Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

ON THE UNAUDITED ACCOUNTS OF

CHICHESTER BAPTIST CHURCH

For the purposes of those charity funds on pages 6 to 12 for the period ended 31 December 2021 which require an independent examiner's report, we confirm the following:-

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act);
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

1) which gives me reasonable cause to believe that, in any material respect, the trustees have not met the requirements:

- to keep accounting records in accordance with s130 of the 2011 Act; and
- to prepare financial statements which agree with the accounting records and to comply with the accounting requirements of the 2011 Act; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A Morrison

A Morrison FCA
1 Home Way
Petersfield
Hants
GU31 4EE

Date: 3rd May 2022

Statement of Financial Activities
For the period ended 31 December 2021

Chichester Baptist Church

	notes	Unrestricted funds	Designated funds	Restricted funds	2021 Total £	Period to December 2020 Total £
Incoming resources from generated funds						
Voluntary income	2	335,780	-	27,986	363,766	64,287
Investment income	3	299	-	-	299	1
Income from charitable activities	4	7,342	-	9,741	17,083	-
Other	5	-	-	-	-	-
Total income		343,421	-	37,727	381,148	64,288
Costs of generating funds						
Charitable activities	6	318,887	701	38,835	358,423	53,106
Governance costs	7	486	-	-	486	941
Total expenditure		319,373	701	38,835	358,909	54,047
Income / (expenditure) before transfers		24,048	(701)	(1,108)	22,239	10,241
Transfers between funds	14	(10,033)	5,000	5,033	-	-
Net incoming/(outgoing) resources before other gains/(losses)		14,015	4,299	3,925	22,239	10,241
Gains / (losses) on investment assets		-	-	-	-	-
Net movement in funds		14,015	4,299	3,925	22,239	10,241
Total funds brought forward		2,322,067	15,805	18,699	2,356,571	-
Funds Transferred from charity		-	-	-	-	2,346,330
Total funds carried forward		2,336,082	20,104	22,624	2,378,810	2,356,571

Balance Sheet
As at 31 December 2021

Chichester Baptist Church

	notes	2021	November to December 2020
		£	£
Tangible fixed assets	10	<u>2,161,963</u> 2,161,963	<u>2,162,664</u> 2,162,664
Current Assets			
Debtors	11	49,924	72,835
Bank and cash		<u>191,272</u>	<u>137,568</u>
Total current assets		241,196	210,403
Current Liabilities			
Creditors due within one year	12	<u>24,349</u>	<u>16,496</u>
Net current assets		216,847	193,907
Creditors			
Amounts falling due after more than one year		-	-
Total Net Assets		<u>2,378,810</u>	<u>2,356,571</u>
Funds	14		
Unrestricted		2,336,082	2,322,067
Designated		20,104	15,805
Restricted		<u>22,624</u>	<u>18,699</u>
		<u>2,378,810</u>	<u>2,356,571</u>

These accounts were approved by the Trustees on 5th May 2022 and signed on their behalf by

Trustee

Secretary/Trustee

The attached notes (1 - 14) form part of this statement.

1 Accounting policies

Basis of preparation

The accounts are prepared on the basis of historic cost (except the church building which is valued at the insured value) in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- Accounting Standards, FRS102;
- and the Charities Act 2011.

Donations

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Legacies

Legacies are accounted for when their receipt is certain and can be properly quantified.

Investment income

Investment income is included in the accounts when receivable.

Grants payable

The Church makes grants to other organisations whose charitable objects complement its work. They are accounted for in the year in which they are paid.

Governance costs

This represents direct expenditure on the governance of the church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statements of Financial Activities but is described in the Trustees' annual report.

Fixed assets

The Church premises are included in the balance sheet at insurance value as per Baptist Union Insurance Company renewal at 29th September 2009. This value is reviewed annually at the year end but is not amended unless there is significant change.

A professional valuation would incur significant cost which would be onerous compared with the additional benefit gained by the use of the accounts.

The Manse premises are stated at cost.

Furniture and Fittings and Computers and Equipment in the church premises are included at cost (less an annual depreciation charge) providing they cost over £1,000.

Depreciation

Depreciation has not been charged on the Church or Manse premises because, in the opinion of the Trustees, the depreciation charge would be insignificant and not material given the high residual value of the asset.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Furniture and fittings	10%
Computer and equipment	20%

Investment

Investments are shown at market value.

2 Voluntary income

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Offerings	273,133	-	27,460	300,593	53,013
Tax refunds	52,134	-	186	52,320	10,761
Grants received	513	-	340	853	513
Legacies	10,000	-	-	10,000	-
Total	335,780	-	27,986	363,766	64,287

3 Investment income

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Interest	299	-	-	299	1
Total	299	-	-	299	1

4 Incoming resources from charitable activities

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Income from rooms	2,122	-	-	2,122	-
Church events	5,220	-	9,741	14,961	-
Total	7,342	-	9,741	17,083	-

5 Other incoming resources

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Other	-	-	-	-	-
Total	-	-	-	-	-

6 Charitable activities

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Ministry	241,666	-	11,635	253,301	40,169
Mission	41,329	-	25,230	66,559	9,195
Establishment	35,892	701	1,970	38,563	3,742
Total	318,887	701	38,835	358,423	53,106

7 Governance costs

	Unrestricted £	Designated £	Restricted £	2021 £	2020 £
Independent Examination costs	360	-	-	360	-
Bank charges	126	-	-	126	161
Professional fees	-	-	-	-	780
Total	486	-	-	486	941

8 Grants payable

	Unrestricted £	Restricted £	2021 £	2020 £
BUGB Home Mission	3,396	1,104	4,500	750
BMS World Mission	8,106	744	8,850	1,440
Other Mission Organisations/ Care	18,315	23,382	41,697	3,314
Total	<u>29,817</u>	<u>25,230</u>	<u>55,047</u>	<u>5,504</u>

9 Staff costs and Trustees expenses

	2021 £	2020 £
Salaries	184,772	29,948
Social security costs	11,173	2,320
Pension costs	20,620	3,071
Total	<u>216,565</u>	<u>35,339</u>

The average number of employees during the year was 9 9

No employee received emoluments in excess of £60,000 during the year.

Two trustees, who are also employees, lived in housing wholly or partly owned by the church.

No sums were reimbursed to the Trustees for their work as Trustees.

The Church pays pension contributions for its Ministers to the Baptist Pension Scheme, which is an occupational defined contribution scheme. The scheme is a multi employer scheme and it is not possible to identify the assets and liabilities of the scheme which are attributable to the Church. In accordance with FRS17 therefore, the scheme is accounted for as a defined contribution scheme.

The church has also paid into stakeholder pension plans for three other employees.

10 Tangible fixed assets

	Church Premises	Manses	Furniture and fittings	Computers and equipment	Total
Cost					
Transferred into CIO	1,912,106	247,753	100,329	7,247	2,267,435
Additions	-	-	-	-	-
Carried forward	1,912,106	247,753	100,329	7,247	2,267,435
Depreciation					
Brought forward	-	-	97,524	7,247	104,771
Charge in the year	-	-	701	-	701
Elimination in the year	-	-	-	-	-
Carried forward	-	-	98,225	7,247	105,472
Net Book Value					
At 31 December 2021	1,912,106	247,753	2,104	-	2,161,963
At 31 December 2020	1,912,106	247,753	2,805	-	2,162,664

All the fixed assets are used for direct charitable purposes.

11 Debtors

	2021 £	2020 £
Accrued income	47,865	70,845
Prepayments and other debtors	2,059	1,990
Total	49,924	72,835

12 Creditors due within one year

	2021 £	2020 £
Other creditors	4,450	3,958
Accruals	19,899	12,423
Deferred income	-	115
Total	24,349	16,496

13 Analysis of net assets

	Fixed Assets £	Current Assets £	Total £
Restricted funds	-	22,624	22,624
Designated funds	-	20,104	20,104
Unrestricted funds	2,161,963	174,119	2,336,082
	2,161,963	216,847	2,378,810

14 Funds	Fund balances transferred from old charity	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
Unrestricted					
General fund	2,322,067	343,421	(319,373)	(10,033)	2,336,082
Designated					
Sinking fund	15,805	-	(701)	5,000	20,104
Restricted					
BMS Donations	-	930	(744)	-	186
CAP	-	340	(373)	33	-
Care	3,810	310	(1,307)	-	2,813
Christmas offering	-	750	(17)		733
Disasters	3,723	10,882	(11,130)	-	3,475
Garden Fund	-	1,669	(1,970)		(301)
Home Mission	-	1,380	(1,104)	-	276
Tree appeal	9,292	4,933	(9,087)	-	5,138
Tools with a Mission	37	-	-	-	37
Youth and Children's	1,391	9,741	(11,971)	5,000	4,161
Short term funds	446	6,792	(1,132)	-	6,106
	2,356,571	381,148	(358,909)	-	2,378,810

Unrestricted Funds:

The Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated and Restricted funds

BMS Donations is a holding fund for gifts made to BMS World Mission - these are forwarded regularly.

CAP fund holds donations made for our Christians Against Poverty (Debt Counselling) work in the community.

Care is a fund for donations made to meeting urgent social needs of those in the local area.

Christmas Offering is the offering for Christmas day to be given to a specific charity.

Disasters fund holds donations made for immediate response to emergency appeals following international disasters.

Garden Fund was set up for donations to improve the garden.

Home Mission is a holding fund for gifts made to Home Mission - these are forwarded regularly.

Tree Appeal holds donations made each Christmas to the particular cause supported by the church. The opening balance represents gifts made during the preceding December. These gifts are passed on early in the year.

Tools with a Mission is a holding fund for funds towards the work of restoring second hand tools to good working order prior to being sent abroad.

Youth and Children's is used for all activities (midweek, Sunday and during holidays) organised for our own young people and those in the surrounding community.

Short Term funds is used to hold funds which have been donated for specific funds which will be paid straight over to the relevant charity.

Sinking fund is a fund set up to put funds aside to replace the boiler, photocopier and flat roof. The funds have been designated by the Trustees.