

Trustees Annual Report and Financial Statements  
for  
Chichester Baptist Church  
for the period ending 31 December 2023



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**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 & Team Leader
Roger Hubert	Church Ministry Leader
Andy Morgan	Minister & Youth Ministry Leader
Calvin Hollingworth	Worship Ministry Leader
Bruno Kondabeka	Pastoral Minister (appointed May 2023)
Tom Snow	Treasurer
Guy Applebee	Secretary
Phil Adams	Deacon (resigned May 2023)
Jo Smith	Deacon
Debbie Uren	Deacon (resigned May 2023)
Ian Crossley	Deacon
Mark Blaney	Deacon
Angela Cocks	Deacon (appointed May 2023)

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 “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 2023, 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.

Our regular Sunday Services, morning and evening, are one area where the Christian faith is advanced through worship, teaching and prayer in a variety of different styles. Throughout the year we held in person services but also continued to live stream the morning services for those who are unable to attend. With our online/streaming provision, our services have reached individuals and families who would not necessarily have either wanted to or been able to attend actual services in the building.

Our Alternative Gatherings are another opportunity to meet with the local community and offer support. These comprise:

Cedar Ministry bringing church to elderly residents in local care homes.

Common Threads, a group focussed on creative knitting, crochet and needlework.

Early Birdies, golf and the chance to discuss faith and life.

Mud, Sweat and Gears, a local mountain bike ride.

Renew Together our wellbeing café.

SportsPlus, indoor and outdoor games for all ages.

Walk & Talk, a local walk with refreshments and the chance to hear a short Christian message.

A key initiative in response to the Cost-of-Living Crisis was started in the autumn 2022 with fortnightly free family film nights held in our main church building alongside hot refreshments. These continued into the first half of 2023 and were hugely popular with our local community.

A Community Freezer was also established during the autumn 2022 to respond to local needs and teams of volunteers cooked in our kitchen and filled the freezer with free meals for our wider church family and contacts and friends in the community who were in need. This again operated in 2023 with a break over the summer.

Our weekly Acorns Parent/Carer Toddler group met throughout the year and continues to be appreciated by those attending as a safe space to meet people and allow their young children to interact socially. Both weekly sessions were fully booked throughout the year with a waiting list. Many local families from our community attend this group. Like many of our church activities we are reliant on amazing teams of volunteers to run Acorns.

Our Lunch Club continued to meet throughout 2023 serving a hot meal to older people, many of whom are particularly vulnerable and socially isolated.

Our women's prayer and Bible study group, Wellspring, and our homegroups met throughout the year.

Our Thursday & Friday night youth groups and our Discipleship Groups regularly met throughout the year, providing huge encouragement and spiritual challenge for the young people attending.

We also ran a very successful Holiday Club for primary aged school children in the summer with over 100 children attending.

In addition to more formal groups 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 and visits.

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 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 Chichester Debt Centre opened in 2009.

During 2023, the Church remained heavily involved in supporting prayerfully, financially and in providing volunteers for the Chichester Food Bank, Options Pregnancy Advice Service, HEART for the Homeless in Chichester and the Life Centre.

Our church buildings have been used by a range of other community, voluntary and public sector groups who are active and working in the local community including our local primary and secondary schools and our local residents' association.

In the autumn of 2023, we undertook a major refurbishment of our main worship area to refresh the decor for the benefit of the church family and wider community as well as keeping the premises in good condition. The main church had not been decorated at all since it was opened in 2002. This work was undertaken with a combination of paid tradespeople and our own volunteers. When completed the refurbishment received a very warm response from both the church family and local community.

Our church buildings have been used by a range of other community, voluntary and public sector groups who are active and working in the local community including our local primary and secondary schools and our local residents' association.

All the activities described above are supported by volunteers, who give their time and expertise 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 the majority of donations coming through monthly standing orders. This income is considered reliable and any significant decline is, given the number of donors, likely to be gradual. With this in mind our reserves policy is to hold at least 2 months core expenditure (currently equivalent to £66,000). Free reserves at the end of the year stood at £193,080 (2023: £223,630).

During the year the church received two grants towards the cost of purchasing a new cooker. We are very grateful to both Chichester District Council and the Arun and Chichester Food Partnership for their generosity. The new cooker has been used regularly to cook meals for our Community Freezer and our Lunch Club.

The Trustees approved the above on 18<sup>th</sup> April 2024 and signed on behalf of the Charity's Trustees



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Rev Ellen Wild

Team Leader and Chair of Trustees



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Tom Snow

Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

**ON THE UNAUDITED ACCOUNTS OF**

**CHICHESTER BAPTIST CHURCH**

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For the purposes of those charity funds on pages 6 to 13 for the period ended 31 December 2023 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: 17th April 2024**

**Statement of Financial Activities**  
**For the period ended 31 December 2023**

**Chichester Baptist Church**

	notes	Unrestricted funds	Designated funds	Restricted funds	2023 Total £	2022 Total £
Incoming resources from generated funds						
Voluntary income	2	375,707	-	45,582	421,289	419,207
Investment income	3	2,825	-	-	2,825	7
Income from charitable activities	4	35,017	-	16,045	51,062	34,146
<b>Total income</b>		<b>413,549</b>	<b>-</b>	<b>61,627</b>	<b>475,176</b>	<b>453,360</b>
Costs of generating funds						
Charitable activities	5	402,366	3,148	83,695	489,209	400,103
Governance costs	6	745	-	-	745	544
<b>Total expenditure</b>		<b>403,111</b>	<b>3,148</b>	<b>83,695</b>	<b>489,954</b>	<b>400,647</b>
<b>Income / (expenditure) before transfers</b>		<b>10,438</b>	<b>(3,148)</b>	<b>(22,068)</b>	<b>(14,778)</b>	<b>52,713</b>
Transfers between funds	13	(14,305)	6,750	7,555	-	-
<b>Net incoming/(outgoing) resources before other gains/(losses)</b>		<b>(3,867)</b>	<b>3,602</b>	<b>(14,513)</b>	<b>(14,778)</b>	<b>52,713</b>
Gains / (losses) on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>(3,867)</b>	<b>3,602</b>	<b>(14,513)</b>	<b>(14,778)</b>	<b>52,713</b>
Total funds brought forward		2,341,173	43,719	46,631	2,431,523	2,378,810
<b>Total funds carried forward</b>		<b>2,337,306</b>	<b>47,321</b>	<b>32,118</b>	<b>2,416,745</b>	<b>2,431,523</b>



**Balance Sheet**  
**As at 31December 2023**

**Chichester Baptist Church**

	notes	2023	2022
		£	£
Tangible fixed assets	9	<u>2,189,047</u> 2,189,047	<u>2,161,262</u> 2,161,262
<b>Current Assets</b>			
Debtors	10	37,340	19,012
Bank and cash		<u>204,172</u>	<u>273,427</u>
Total current assets		241,512	292,439
<b>Current Liabilities</b>			
Creditors due within one year	11	<u>13,814</u>	<u>22,178</u>
<b>Net current assets</b>		<b>227,698</b>	<b>270,261</b>
<b>Creditors</b>			
Amounts falling due after more than one year		-	-
<b>Total Net Assets</b>		<u><u>2,416,745</u></u>	<u><u>2,431,523</u></u>
<b>Funds</b>	13		
Unrestricted		2,337,306	2,341,173
Designated		47,321	43,719
Restricted		<u>32,118</u>	<u>46,631</u>
		<u><u>2,416,745</u></u>	<u><u>2,431,523</u></u>

These accounts were approved by the Trustees on 18th April 2024 and signed on their behalf by

T SNOW

Treasurer

G Applebee

Secretary/Trustee

The attached notes (1 - 13) 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 and Computer and equipment	10% or 20%
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### Investment

Investments are shown at market value.

**2 Voluntary income**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Offerings and donations	295,692	-	39,838	335,530	350,394
Tax refunds	53,015	-	5,369	58,384	68,813
Grants received	3,000	-	375	3,375	-
Legacies	24,000	-	-	24,000	-
Total	375,707	-	45,582	421,289	419,207

**3 Investment income**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Interest	2,825	-	-	2,825	7
Total	2,825	-	-	2,825	7

**4 Incoming resources from charitable activities**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Income from church property	14,033	-	-	14,033	11,760
Church events	20,984	-	16,045	37,029	22,386
Total	35,017	-	16,045	51,062	34,146

**5 Charitable activities**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Ministry	288,252	-	-	288,252	253,785
Mission	50,491	2,447	83,695	136,633	97,567
Establishment	63,623	701	-	64,324	48,751
Total	402,366	3,148	83,695	489,209	400,103

**6 Governance costs**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
Independent Examination costs	418	-	-	418	420
Bank charges	327	-	-	327	124
Total	745	-	-	745	544

**7 Grants payable**

	Unrestricted £	Designated £	Restricted £	2023 £	2022 £
BUGB Home Mission	4,040	-	960	5,000	4,500
BMS World Mission	8,430	-	520	8,950	8,950
Other Mission Organisations/ Care	38,021	2,447	82,215	122,683	56,174
Total	50,491	2,447	83,695	136,633	69,624

**8 Staff costs and Trustees expenses**

	2023 £	2022 £
Salaries	208,618	190,705
Social security costs	14,737	10,977
Pension costs	19,684	15,664
Total	243,039	217,346

The average number of employees during the year was: 10 9

One employee, who is also a trustee, received employee benefits (excluding employer pension costs) of more than £60,000 but less than £70,000.

As Ministers; Ellen Wild was provided with manse accommodation rented by the church from the Minister and her spouse at a cost of £11,256 in the year and related manse expenses amounting to £6,457. Andy Morgan was provided with manse accommodation owned by the church and related manse expenses amounting to £4,981.

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 four other employees, one of whom is a Trustee.

Five Trustees have received remuneration and other benefits in relation to their employment contracts with the church. These payment are made under a provision in the governing document.

Ellen Wild, the Senior Minister/Team Leader received a stipend of £42,941, plus pension contributions of £4,306. Andy Morgan, Minister and Youth Ministry Leader, received a stipend of £26,500 plus pension contributions of £3,298. Roger Hubert, Church Ministry Leader, received remuneration of £22,025. Calvin Hollingworth, Worship Ministry Leader, received remuneration of £24,025 and pension contributions of £2,244. Bruno Kondabeka, Pastoral Ministry Lead, received remuneration of £26,428.

Total aggregate remuneration paid to key management personnel during the year was £164,613.

**9 Tangible fixed assets**

	Church Premises	Manses	Furniture and fittings	Computers and equipment	<b>Total</b>
<b>Cost</b>					
Transferred into CIO	1,912,106	247,753	100,329	7,247	2,267,435
Additions	-	-	35,607	-	35,607
Carried forward	1,912,106	247,753	135,936	7,247	2,303,042
<b>Depreciation</b>					
Brought forward	-	-	98,926	7,247	106,173
Charge in the year	-	-	7,822	-	7,822
Elimination in the year	-	-	-	-	-
Carried forward	-	-	106,748	7,247	113,995
<b>Net Book Value</b>					
<b>At 31 December 2023</b>	1,912,106	247,753	29,188	-	2,189,047
At 31 December 2022	1,912,106	247,753	1,403	-	2,161,262

All the fixed assets are used for direct charitable purposes.

**10 Debtors**

	2023 £	2022 £
Accrued income	33,161	15,215
Prepayments and other debtors	4,179	3,797
Total	37,340	19,012

**11 Creditors due within one year**

	2023 £	2022 £
Accruals	12,019	18,713
Deferred income	1,795	3,465
Total	13,814	22,178

**12 Analysis of net assets**

	Fixed Assets £	Current Assets £	Total £
Restricted funds	-	32,118	32,118
Designated funds	-	47,321	47,321
Unrestricted funds	2,189,047	148,259	2,337,306
	2,189,047	227,698	2,416,745

<b>13 Funds</b>	<b>Fund balances brought forward</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Fund balances carried forward</b>
<b>Unrestricted</b>					
General fund	<b>2,341,173</b>	413,549	(403,111)	<b>(14,305)</b>	<b>2,337,306</b>
<b>Designated</b>					
Sinking fund	<b>24,403</b>	-	(701)	-	<b>23,702</b>
Major Repairs	<b>12,500</b>	-	-	<b>2,500</b>	<b>15,000</b>
Rent Reserve	-	-	-	<b>4,250</b>	<b>4,250</b>
Training	<b>2,500</b>	-	-	-	<b>2,500</b>
Winter Fund	<b>4,316</b>	-	(2,447)	-	<b>1,869</b>
<b>Restricted</b>					
BMS Donations	<b>20</b>	500	(520)	-	-
CAP	-	1,055	(1,055)	-	-
Care	<b>4,363</b>	1,169	(3,576)	-	<b>1,956</b>
Christmas Offering	<b>2,223</b>	1,087	(3,282)	-	<b>28</b>
Disasters	<b>5,503</b>	12,278	(13,153)	-	<b>4,628</b>
Film Night	<b>125</b>	-	(125)	-	-
Home Mission	<b>20</b>	940	(960)	-	-
Ruth Priestley	-	8,210	(8,523)	<b>313</b>	-
Tree Appeal	<b>12,567</b>	14,406	(15,705)	-	<b>11,268</b>
Tools with a Mission	<b>37</b>	-	-	-	<b>37</b>
Youth and Children's	<b>69</b>	18,045	(25,356)	<b>7,242</b>	-
Short Term Funds	<b>6,765</b>	1,300	(1,811)	-	<b>6,254</b>
Winter Family Fund	<b>14,939</b>	2,637	(9,629)	-	<b>7,947</b>
	<b>2,431,523</b>	475,176	(489,954)	-	<b>2,416,745</b>

**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**

**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.

**Major Repairs** is a fund set up to fund large repairs at the church that are expected in the next few years. The funds have been designated by the Trustees.

**Rent Reserve fund** is a fund set up to cover any reduction or missed rent payments for the church rental property. The funds have been designated by the Trustees.

**Training fund** is a fund set up for the future training needs of the church. The funds have been designated by the Trustees.

**Winter fund** is a designated fund used to provide meals for the local community during the cost of living crisis. The funds have been designated by the Trustees.

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

**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.

**Film night** is a fund set up for income for the film nights held as part of the cost of living crisis to provide warmth, a film and food to the local community.

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

**Ruth Priestly** is a restricted fund for donations for the support of Ruth as a missionary from the church.

**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.

**Winter Family fund** is a restricted fund given by the church members to support those who are struggling with the cost of living crisis.