

BROADSTONE BAPTIST CHURCH

England & Wales · Charity number 1189299

Details

Other names THE EVANGELICAL FREE CHURCH AT BROADSTONE

Status Registered

Legal form CIO

Registered 2020-05-01

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

Contact

Address Broadstone Baptist Church
43 York Road
Broadstone
BH18 8EW

Phone 01202695892

Email office@broadstonebaptist.org.uk

Website www.broadstonebaptist.org.uk

Activities

Objects: THE PURPOSES OF THE CHURCH ARE:3.1.1 3THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN BROADSTONE AND THE SURROUNDING NEIGHBOURHOOD; AND3.1.2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

Activities: Furthering the objects of the charity

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£183,223	£208,278	-	-
2023-12-31	£384,961	£168,888	-	-
2022-12-31	£143,877	£157,073	-	-
2021-12-31	£146,014	£223,447	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Timothy Paul Gamston	Chair	2019-12-01
Brian Keith Rawlings		2019-12-01
Clive Richard Baines		2019-12-01
David James Turner		2019-12-01
Helen Louise Phenix		2022-06-21
John Kevin Phenix		2019-12-01
Rodney Eric Burge		2019-12-01
Stephen James Pettifer		2019-12-01

BROADSTONE BAPTIST CHURCH

England & Wales - Charity number 1189299

Accounts

Charity Registration Number: 1189299

Broadstone Baptist Church

Annual Report and Unaudited Financial Statements

For the Year Ended 31 December 2024



Broadstone Baptist Church Annual Report and Financial Statements Contents

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BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2024.

Objectives and Activities

The principal purposes of the Charity are:

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

Main Activities, Achievements and Performance

During the year the Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

2024 was another year of consolidation and growth, with many blessings from God. Our Pastor's New Year message was to cultivate a heart of thankfulness that overflows into our worship, prayer and service, based on Colossians 3:15 "And be thankful". Looking back over the events of last year, we have so much to be thankful to God for.

There were nine new members welcomed in during the year, with two deaths and one person transferring their membership, giving a nett increase of six to eighty two in membership at year end. There continued to be increased levels of attendance during the year, particularly at morning services, including young adults and families with young children. We were privileged to witness three baptisms in June, all young adults, when a good number of friends and family of the candidates heard testimonies of God working in their lives and the gospel preached.

We continued to be blessed by God financially. Due to the generosity of His people, our general giving for the year to 31st December 2024 increased over that for the previous year. With the substantial legacy received at the end of 2023, the church is in a very sound position financially. 20% of the legacy was set aside for the Mission Fund in accordance with our policy on mission giving, some will be set aside for the church plant in Blandford St Mary, and we continue to seek the Lord for wisdom and guidance for the balance. Additionally, total payments of £1,579 were paid to those in specific need from the Pastoral Hardship Fund during the year.

In August one of our supported mission workers retired and another left their ministry for secular employment, so the Mission Council selected two additional couples for the church to support both financially and prayerfully from September. One family are serving in Japan and the other couple in Madagascar. Thus we have been able to continue to support seven sets of missionaries, including one family as their "sending church" and the others as a "supporting church". Four families and two couples are now based overseas, whilst one individual is based in the UK. The level of financial support was maintained at the same rates as 2023, and a personal Christmas gift was made to all our missionaries. In addition, total payments of £15,922 were made in the year to cover missionaries' expenses or to other mission organisations. Further payments of £7,861 were made to the village dwelling fund for our sent family during the year. The balance in the Mission Fund at year end stood at £35,513. Other payments to mission organisations were made by the Ladies' Fellowship.

During the year, we were able to have fellowship with five sets of our supported missionaries either in person or by zoom and video link, mainly during our "More on Mission" weeks in April and November, which concentrated on our own missionaries and their organisations. The theme in November was "Suffering for the gospel" from 2 Timothy 1:8.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024 (continued)

The regular preaching ministry of the Church continued to be gospel-based, and both encouraging and challenging. A series from Habakkuk was followed by another entitled "Praying for our church". The other main series during the year was "Guarding the deposit" from 1 Timothy, and there was also a short series from Ruth. During Sunday evenings "God's Big Picture" was shown, a Bible overview course in nine videos, which led to some lively discussions. The majority of the preaching was carried out by the Pastor and Assistant Pastor, but we are also privileged to be blessed with a good number of those in our fellowship or connected to the Church who are able to faithfully minister God's Word to supplement this.

In January we held our annual Week of Prayer, praying at different times each day for our many different Church activities. This included a Day of Prayer on the Tuesday, when people signed up on a prayer clock to pray in 15 minute slots from 7.00 am to 7.00 pm, after which we met together to share around the Lord's Table. The initiative of the Elders to pledge to pray between us for all those within our fellowship every week was faithfully continued and has been a source of much blessing, not just to those who have requested prayer but also to the Elders. We are privileged to have been able to lift the needs of so many to the Lord, giving thanks to Him that so many requests have been answered. The church was much in prayer during the year about a potential church plant to Blandford St Mary. With a number of other churches interested in supporting the vision, doors opening and prayers being answered, it was unanimously agreed at the church members' meeting in September that we would actively pursue the church plant, releasing our Assistant Pastor to spend time and resources on it.

We again hosted the FIEC local conference in March, and six delegates were able to attend the FIEC Annual Conference in Blackpool in November. We were pleased to continue fellowship with Grace Church, who now meet in Central Hall, Corfe Mullen, occasionally meeting with them for joint prayer meetings. Our mid-week Tuesday evenings of alternate Prayer Meetings and Home Groups continued. Men's and Ladies' breakfasts took place on alternate months, and the Men's Ministry was re-started by looking at "Disciplines of a Godly Man". The Ladies' Fellowship continued to meet each week with a wide range of speakers both from the church and outside, usually from various mission organisations. We sought to reach out into the community more, which included Lunch Bunch for Seniors; taking monthly Sunday services at The Potteries Care Home; Defibrillator training; visits to Broadstone First and Middle Schools; and Christmas activities. The collection of food and other items for Faithworks Wimborne Foodbank continued, and donations of Christmas shoeboxes for the House of Opportunity in Eastern Europe were again made.

Our Assistant Pastor successfully completed his third year studies at Crosslands and in September started a one year Master's degree, in addition to his Church duties. During February half term, he and a team of helpers ran a Holiday Bible Club whose theme was "Deep Sea Divers", for Reception to Year 4 children. This was well attended by both Church families and non-church children, and had a very good number of helpers from the fellowship. He again assisted in leading a children's camp in Sherborne in the summer with four participants from the Church. In July, we appointed for the first time a further full-time staff member as Trainee Youth and Children's Worker, who started training at Lansdowne Church's School for Discipleship in September. She took over leadership of Sunday School and BBC Kids on Fridays after school, and organised a light party for 31st October.

Our Christmas activities also sought to reach out into the Community, and included a gingerbread house evening, carol singing on the Broadway and in Costa, an all-age Christmas celebration and carols by candlelight as well as our short Christmas Day celebration service. Invitation cards were printed and distributed locally and to friends, containing details of the events with a gospel message on the back. We also enjoyed a Christmas Celebration fellowship meal at a local hotel, which was well attended and has been booked again for next year.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024 (continued)

In summary, 2024 was a year in which we could give thanks to God, particularly for more ways of reaching out with the gospel to the local community, and for the wide-ranging activities for members to be involved in and be disciplined by. With God's grace we have achieved much in the strength that only He can provide. We remain extremely grateful to God for His provision to us in so many ways, particularly financially, and we look to Him for spiritual growth as we continue to step out in faith with new opportunities for ministry, including the church plant. We have much to look forward to for 2025 as we remain true to His calling.

Policy on Reserves

The Trustees will consider the level of reserves that is prudent for the Church to have when agreeing the annual budget. This has been revised during this financial year and is currently set at £35,000 for the general fund. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were the Church to close or move to new premises.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2024 are £2,240,978 (2023 £2,266,033)
- The total funds includes £43,503 in restricted funds (2023 - £50,936)
- Within the total funds there is £1,994,765 (2023 £1,991,765) which could only be realised by selling the fixed assets held by the charity.

Two restricted funds are held by the church in relation to donations for missionary work, one for donations to any of our missionaries and another one to support the family to which we are the "sending church" . These funds are held in the general account and any specific donations are passed onto the beneficiaries within one month / three months of receipt respectively. This payment is made along with any gift aid money attached to that donation and a gift aid claim is made as soon as the income is received.

A restricted fund is also held for those in need of urgent financial assistance in the fellowship or connected to it. These funds are held in the general account.

A new restricted fund has been set up during the year for those wishing to support the work of the new church plant which is due to go ahead in September 2025. These funds are also held in the general account.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the support of the Church's bankers and Church congregation will ensure that the Church has adequate resource to continue in operational existence for the foreseeable future.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024 (continued)

Structure Governance and Management

Legal structure of the charity

The church is a Charitable Incorporated Organisation, which was registered with the Charity Commission in England & Wales on 1 May 2020. The governing document is a written constitution dated 1 December 2019.

The methods used to recruit and appoint new charity trustees.

The Trustees are those that hold the Church Offices identified in Section 12.4 of the Constitution (Pastors, Elders, Deacons, Church Secretary and Church Finance Officer (or Treasurer)).

New Pastors/Elders should be identified by the current Eldership and presented to the Church for their affirmation. Elders and Pastors will require a 75% majority of the members present and voting at a Church Business Meeting in order to be appointed.

Any Church member may suggest to the Elders the name of a member for election by the Church as a Deacon. The Elders will consider all suggestions, including those made by themselves, before obtaining the approval of the candidates for their names to be put forward. The Elders will then formally propose the candidates to the Church Business Meeting, giving whatever advice they deem appropriate. Voting will take place by secret ballot for each candidate. All candidates receiving 66% of the votes of the members present and voting will be elected.

Reference and Administrative Details

Legal name of the Charity	Broadstone Baptist Church
Registered charity number	1189299
Charity's Principal address	43 York Road Broadstone Dorset BH18 8EW

Trustees

The trustees who served during the year and until the date this report was signed were as follows:

Timothy Gamston
Steven Driver (retired 18th September 2024)
Clive Baines
Stephen Pettifer
Brian Rawlings
Rodney Burge
John Phenix
David Turner
Helen Phenix

Bankers

CAF Bank Ltd,
25 Kings Hill
Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JQ

Solicitors

Edward Connor
Solicitors,
10 The Point,
Market
Harborough,
LE16 7QU

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2024 (continued)

Risk Management

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

The charity has developed financial procedures with a view to mitigating those risks, operating a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

Risk assessments are undertaken and documented for the major church activities.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term. Funds are therefore invested in deposits / funds which are accessible within three months.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 11th June 2025



Timothy Gamston

BROADSTONE BAPTIST CHURCH

Independent Examiner's Report

Report to the trustees of Broadstone Baptist Church (charity number 1189299) on the accounts for the year ended 31 December 2024.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed:



Date:

4 June 2025

Christopher Fairhall FCCA
Association of Chartered Certified Accountants
Newton Magus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

BROADSTONE BAPTIST CHURCH

Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<u>Income and Endowments from:</u>					
Donations and legacies	2	145,632	13,369	159,001	368,905
Charitable activities	2	1,475	-	1,475	434
Investments	2	22,747	-	22,747	15,622
Total income		169,854	13,369	183,223	384,961
<u>Expenditure on:</u>					
Charitable activities	3	182,916	25,362	208,278	168,888
Total resources expended		182,916	25,362	208,278	168,888
Net income / (expenditure)		(13,062)	(11,993)	(25,055)	216,073
Transfers between Funds		(4,560)	4,560	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	114,109
Net income after transfers / movement in funds		(17,622)	(7,433)	(25,055)	330,182
Fund balances brought forward		2,215,097	50,936	2,266,033	1,935,851
Fund balances carried forward		2,197,475	43,503	2,240,978	2,266,033

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BROADSTONE BAPTIST CHURCH

**Balance Sheet
As at 31 December 2024**

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	6		1,567,765		1,564,745
Investments	7		<u>427,000</u>		<u>427,000</u>
Total fixed assets			1,994,765		1,991,745
Current assets					
Debtors	8	24,302		19,889	
Cash at bank and in hand		<u>257,102</u>		<u>279,546</u>	
Total current assets		281,404		299,435	
Creditors: amounts falling due within one year	9		<u>(7,591)</u>		<u>(3,547)</u>
Net current assets			<u>273,813</u>		<u>295,888</u>
Net assets			2,268,578		2,287,633
Provisions for liabilities	10		<u>(27,600)</u>		<u>(21,600)</u>
Total net assets or liabilities			<u>2,240,978</u>		<u>2,266,033</u>
Funds of the charity					
Restricted funds			43,503		50,936
Unrestricted Funds			2,018,366		2,035,988
Revaluation Reserve			179,109		179,109
Total funds			<u>2,240,978</u>		<u>2,266,033</u>

Timothy Gamston
Trustee

Signed on behalf of the Board of Trustees on 11 June 2025



BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

1 Accounting Policies

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Income

Income Recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Donations

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 is recognised at the time of the donation when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Voluntary income is received by way of donations and gifts. It is shown in full in the Statement of Financial Activities when received.

All income is accounted for gross, before deducting any related fees or costs.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

1.4 Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include those functions that assist the work of the charity, including building expenses, administration and equipment costs. All support costs are deemed to relate to the charitable activity of the charity.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.5 Tangible fixed assets

Tangible fixed assets 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 bases:

Equipment	20% straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

1.6 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

1.7 Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

1.8 Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

2 Income and endowments from:

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies				
General Offerings	54,299	6,334	60,633	45,844
Gift aided Offerings	71,015	5,500	76,515	66,491
Refunds from HMRC on gift aided donations	20,318	1,535	21,853	18,543
Legacies	-	-	-	238,027
	145,632	13,369	159,001	368,905
	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Income from Charitable activities				
Income from outreach events and groups	1,475	-	1,475	434
Total income from Charitable activities	1,475	-	1,475	434
	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Income from Investments				
Interest income	7,747	-	7,747	622
Rental income	15,000	-	15,000	15,000
Total Investment income	22,747	-	22,747	15,622

All income in the prior year was unrestricted except for £614 received for the mission fund, £8,484 for the Indonesian Mission Support fund and £1,625 for the Pastoral Hardship Fund.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

3 Expenditure on Charitable Activities - Direct Expenditure	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Ministerial Expenses	18,519	-	18,519	6,150
Ministry Training Scheme	8,876	-	8,876	140
Evangelistic Material	376	-	376	415
Missions and Support	22,232	25,354	47,586	35,750
Outreach Events and Groups	5,459	-	5,459	3,605
Total direct expenditure	55,462	25,354	80,816	46,060
	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Support costs				
Building Expenses (Church and Manse)	27,006	-	27,006	21,661
Administration	6,539	8	6,547	5,932
Equipment	2,034	-	2,034	1,343
Depreciation	8,741	-	8,741	11,737
Total support costs	44,320	8	44,328	40,673
	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Governance costs				
Independent examiner's fees	960	-	960	1,500
Trustees' remuneration	66,921	-	66,921	71,362
Trustees' social security costs	423	-	423	263
Trustees defined contributions pension costs	3,181	-	3,181	3,287
Trustees' expenses	5,649	-	5,649	5,743
Total governance costs	77,134	-	77,134	82,155
	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Total charitable expenditure				
Total direct spending	55,462	25,354	80,816	46,060
Total support costs	44,320	8	44,328	40,673
Total governance costs	77,134	-	77,134	82,155
Movements in provisions and commitments	6,000	-	6,000	-
Total expenditure	182,916	25,362	208,278	168,888

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

4 Staff costs and emoluments

	2024	2023
	£	£
Salaries and Wages	83,283	71,362
Social Security Costs	423	263
Pension Costs (defined contribution scheme)	3,827	3,287
	87,533	74,912

Number of Employees

2024	2023
Number	Number

The average monthly number of employees during the year was:

<u>2</u>	<u>2</u>
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There were no employees whose annual remuneration was £60,000 or more.

5 Defined contribution pension scheme

	2024	2023
	£	£
Amount of contributions recognised in the SOFA as an expense	3,827	3,287

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs of this scheme are all allocated to the general unrestricted fund.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

6 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
Cost / Valuation			
At 1 January 2024	1,550,000	58,687	1,608,687
Additions	-	11,761	11,761
At 31 December 2024	1,550,000	70,448	1,620,448
Depreciation and Impairment			
At 1 January 2024	-	43,942	43,942
Depreciation charged in the year	-	8,741	8,741
At 31 December 2024	-	52,683	52,683
Carrying Amounts			
At 31 December 2024	1,550,000	17,765	1,567,765
At 31 December 2023	1,550,000	14,745	1,564,745

The church building has been valued by the Trustees at the balance sheet date as the same market value as 2023 and therefore no revaluation has been undertaken. Had the assets been carried under the cost model the carrying amount would be £1,435,891.

7 Investments

	Investment Property £
Cost / Valuation	
At 1 January and 31 December 2024	427,000
Depreciation and Impairment	
At 1 January and 31 December 2024	-
Carrying Amounts	
At 31 December 2024	427,000
At 31 December 2023	427,000

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

8 Debtors	2024	2023
	£	£
Prepayments and accrued income	3,226	2,008
Other debtors	21,076	17,881
	24,302	19,889

9 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	473	326
Accruals and deferred income	2,393	2,353
Taxation and Social Security	4,219	-
Other creditors	506	868
	7,591	3,547

10 Provisions for liabilities and charges	2024	2023
	£	£
Balance as at 1 January 2024	21,600	21,600
Amounts added in current period	27,600	21,600
Amounts charged against the provision in the current period	(21,600)	(21,600)
Balance as at 31 December 2024	27,600	21,600

The provisions and funding commitments are reported in respect of the Missionaries which are supported by the Church. At the end of each year a decision is made for the amount of support each missionary will receive for the next twelve months based upon resources available. The payments for the forthcoming twelve months are included here. Any provision not used in the following year is credited back to the income and expense account.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

11 Analysis of Funds - current year

	Funds brought forward from 2023 £	Income £	Expenditure £	Transfers £	Gains / losses £	Funds carried forward to 2025 £
Unrestricted and designated funds						
General Fund	2,215,097	169,854	(182,916)	(4,560)	-	2,197,475
Restricted funds						
Mission fund	49,185	1,290	(15,922)	960	-	35,513
Indonesian mission support fund	126	6,597	(7,861)	1,200	-	62
Pastoral hardship fund	1,625	362	(1,579)	2,400	-	2,808
Church Plant Fund	-	5,120	-	-	-	5,120
	50,936	13,369	(25,362)	4,560	-	43,503

Analysis of Funds - prior year

	Funds brought forward from 2022 £	Income £	Expenditure £	Transfers £	Gains / losses £	Funds carried forward to 2024 £
Unrestricted and designated funds:						
General Fund	1,935,751	374,238	(155,716)	(53,285)	114,109	2,215,097
Restricted funds						
Mission fund	-	614	(2,214)	50,785	-	49,185
Indonesian mission support fund	100	8,484	(10,958)	2,500	-	126
Pastoral hardship fund	-	1,625	-	-	-	1,625
	100	10,723	(13,172)	53,285	-	50,936

During the year regular transfers amounting to £80 per month (2023 - £265 per month along with a further transfer of £47,605 at the end of 2023 (being 20% of the legacy received)) were transferred from the General Fund to the Mission Fund to be used by the Missions Council to provide additional support for Missionaries as required.

During the year regular transfers amounting to £100 per month (2023 - £200 along with a further transfer of £100 from the Ladies Fellowship) were transferred from the General Fund to the Indonesian Mission Support Fund .

During the year regular transfers amounting to £200 per month (2023 - £nil) were transferred from the General Fund to the Pastoral Hardship Fund .

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

12 Restricted Funds

The purposes for which the funds are held are as follows:

Unrestricted and designated funds

General Fund	These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.
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Restricted Funds

Restricted revaluations reserve	This fund represents the restricted surplus arising on the revaluation of the charity assets.
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Mission fund	This fund is held to identify all donations specifically given to be passed on to the Missionaries who the Church supports. These funds are held within the general bank account of the church but are separately identifiable.
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Indonesian Mission Support fund	This fund is held to identify all donations specifically given for the overseas missionary who the Church supports as the sending church. These funds are held within the general bank account of the church but are separately identifiable. The balance on this account is transferred on a quarterly basis to an intermediary charity in the UK who holds the funds on behalf of this missionary.
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Pastoral Hardship Fund	This fund is held to identify all donations specifically given to be passed on to those in need of urgent financial assistance in the fellowship or connected to it. These funds are held within the general bank account of the church but are separately identifiable.
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Church Plant Fund	This fund is held to identify all donations specifically given to be utilised by the new Church Plant in Blandford once it starts in September 2025. These funds are held within the general bank account of the church but are separately identifiable.
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BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

13 Trustees remuneration

During the year the charity made the following transactions with trustees:

Timothy Gamston

Timothy Gamston received remuneration and pension of £44,258 (2023 £41,557) and £2,089 (2023 £1,873). As the Pastor of the church, he has a contract of employment for which he is compensated and which is permitted by the Constitution of Broadstone Baptist Church.

Steven Driver

Steven Driver received remuneration and pension of £22,663 (2023 £29,808) and £1,092 (2023 £1,414). As the Assistant Pastor of the church, he has a contract of employment for which he is compensated and which is permitted by the Constitution of Broadstone Baptist Church. He stood down as a trustee on 18th September 2024.

14 Trustee expenses

The expenses reimbursed to trustees, or paid directly to third parties on behalf of the trustees was as follows:

	2024	2023
	£	£
Travel	309	366
Accommodation	1,105	947
Training	4,235	4,430
	<u>5,649</u>	<u>5,743</u>
	Number	Number
Number of trustees reimbursed for expenses or who had expenses paid by the charity	<u>6</u>	<u>3</u>

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2024 to 31 December 2024

15 Related Party Transactions

Phil Rawlings

Son of Brian Rawlings, a trustee of the charity

Phil received payments from the church to support his work on the Mission field totalling £2,750 (2023 - £2,600)

A provision of £3,000 (2023 - £2,400) for the support payments for this related party for the next 12 months has been provided for in these accounts.

Jo Gamston

Wife of Timothy Gamston, a trustee of the charity

Jo attended a Leaders' and a Pastor's Wives conference which were paid for by the church £865 (2023 - £210).

Rob Gamston

Brother of Timothy Gamston, a trustee of the charity

Payments were made to Rob to cover travel expenses for him to speak at the church £160 (2023 - £nil)

Sarah Driver

Wife of Steven, a trustee of the charity

Sarah attended a Children and Youth conference which was paid for by the church £25 (2023 - £nil).

Sophie Phenix

Daughter of John and Helen Phenix, trustees of the charity

Sophie has been appointed as the Children's and Youth Worker of the church and received a salary, pension contributions and costs towards training of £8,318 (2023 - £nil)

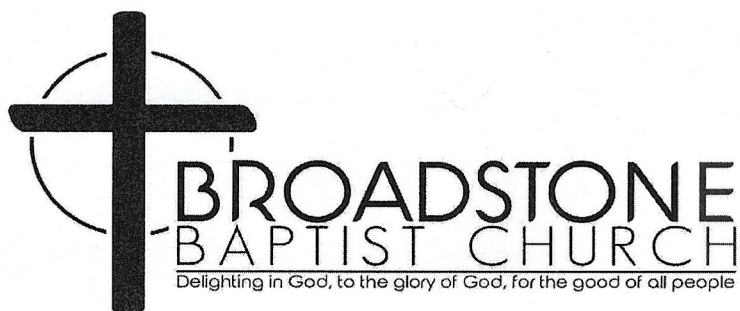
BROADSTONE BAPTIST CHURCH

England & Wales - Charity number 1189299

Accounts

Charity Registration Number: 1189299

Broadstone Baptist Church
Annual Report and Unaudited Financial Statements
For the Year Ended 31 December 2023



Broadstone Baptist Church Annual Report and Financial Statements Contents

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BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2023

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2023.

Objectives and Activities

The principal purposes of the Charity are:

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

Main Activities, Achievements and Performance

During the year the Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

2023 was not a typical year for a number of reasons, not least due to our Pastor's three months' sabbatical. The year commenced with Pastor Tim's New Year message that "*...as we rejoice in God that He has kept us over the past year, we can trust Him to keep us in the year ahead. Our response is to ensure that we belong to Christ, and that we are keeping close to Him by making use of the means of grace: prayer, Bible reading and fellowship with His people*". Looking back on the past year, we can agree that this message of hope was fulfilled.

There were 8 new members welcomed in during the year, with two deaths and three moving away, giving a slight nett increase in membership to 76 at year end. There continued to be increased levels of attendance of non-members during the year, including young adults and families with young children, particularly at morning services. We were privileged to witness three baptisms during the year, all young adults, one in January and the other two in October when a good number of friends and family of the candidates heard testimonies of God working in their lives and the gospel preached.

We continued to be blessed by God financially. Due to the generosity of His people, our overall income for the year up to 19th December 2023 had increased by 15%, and exceeded our total expenditure by just £745 and with reserves of almost £41,000. On 20th December, we received a very large legacy from a member of the fellowship in the sum of £238,027, which in due course will be used for the furtherance of the gospel locally, nationally and overseas. We seek the Lord for wisdom and guidance for His purpose and will for its use. Towards the end of the year, a pastoral hardship fund was set up for those in need of urgent financial assistance in the fellowship or connected to it.

We have been able to continue to support financially and by prayer seven sets of missionaries, including one family as their "*sending church*" and the others as a "*supporting church*". Three families and one couple were based overseas, whilst two couples and one individual were based in the UK. The level of support was maintained at the same rates as 2022, and a personal Christmas gift was made to all our missionaries. A fund was opened for the future building of a village dwelling for our sent family, which amounted to almost £11,000 over the year. In addition, mainly due to the 20% allocated to Mission from the legacy, our Mission Fund stood at £49,185 at the end of the year.

It was a privilege to renew fellowship with our sent family who were back in the UK for Home Assignment for 9 months, until they left at the end of April. They were able to participate in our "*More on Mission*" during February, when our theme was "*we had boldness in our God to declare to you the gospel of God in the midst of much conflict*" (1 Thessalonians 2:2). We also connected with three of our supported missionaries, either in person or via Zoom. In November, our "*More on Mission*" had the theme "*Gospel growth*" based on Acts 6:7 "*And the word of God continue to increase and the number of the disciples multiplied greatly in Jerusalem*" again concentrating on our own missionaries.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2023 (continued)

In April, the leadership of the church was strengthened with the addition of another Elder, bringing the total Eldership to six. The regular preaching ministry of the Church continued to be gospel-based, and both encouraging and challenging. A series from Luke's gospel entitled "*God's love for the lowest*" which had commenced in Advent in 2022, continued until the end of April. Other series throughout the year included "*Kingship*", fittingly at the time of King Charles III's coronation in May, and during the sabbatical, from May to July, a series in Colossians "*Rooted and built up in Christ*". On Pastor Tim's return from sabbatical in August, he commenced a series from John's gospel, entitled "*You must be born again*". We are privileged to be blessed with those in our fellowship or connected to the Church who are able to faithfully minister God's Word to supplement the preaching of our Pastor and Assistant Pastor.

Also in April we held our annual Week of Prayer, praying at different times each day for a different Church activity. This included a Day of Prayer on the Tuesday, when people signed up to pray in 15 minute slots from 7.00 am to 7.00 pm, after which we met together to share around the Lord's Table. The purpose of Pastor Tim's sabbatical was to enable him to rest in the Lord and seek a renewed vision for the fellowship going forward. He reported that we should reach out into the community of Broadstone by focussing on the needs of our demographic, and have an expectation that God was going to work in our services and meetings, particularly the Prayer Meetings. He had received confirmation of his calling to remain at Broadstone, as there was much work still to be done.

We again supported and participated in the annual Bournemouth Bible Week in July, enjoying fellowship with neighbouring FIEC churches. We were pleased to continue fellowship with Grace Church, who met locally on the Waterloo Estate in Poole, and we occasionally met with them for joint prayer meetings. Our mid-week Tuesday evenings of alternate Prayer Meetings and Home Groups continued. Men's and Ladies' breakfasts took place on alternate months, and at their invitation occasional Sunday services started at The Potteries Care Home, with a view to making them monthly in 2024. The collection of food and other items for Faithworks Wimborne Foodbank started in June, with September's harvest donations also sent to them. The new building celebrated its first wedding ceremony at the end of September.

Our Assistant Pastor entered his third year studies at Crosslands in addition to his Church duties. During February half term, he and a team of helpers ran a Holiday Bible Club whose theme was "*Epic Explorers*", for Reception to Year 4 children. This was well attended by both Church families and non-church children, and had a very good number of helpers from the fellowship. He again assisted in leading a children's camp in Sherborne in the summer with four participants from the Church. He was invited to take an Assembly at Broadstone First School and two Assemblies at the Middle School before Christmas, with further visits planned in 2024. This children's work venture with the PACE Trust (Programme for Applied Christian Education) was featured in the FIEC "*Pray for One Hundred*" booklet published in April.

Our Christmas activities sought to reach out into the Community, and included Carol Singing on the Broadway and in Costa Coffee; Carols by Candlelight; an all-age Christmas Celebration; and The Night before Christmas as well as our short Christmas Day celebration service. Invitation cards were printed and distributed locally and to friends, containing details of the events with a gospel verse on the back. We also enjoyed a Christmas Celebration fellowship meal at a local hotel, which has been booked again for next year.

In summary, 2023 was a year in which we sought God for the way ahead, particularly for reaching out with the gospel in the local community, and by God's grace we have achieved much. We remain extremely grateful to God for His provision to us in so many ways, particularly financially, and we look to Him as we continue to step out in faith with new opportunities for ministry. We have much to look forward to for 2024 as we remain true to His calling.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2023 (continued)

Policy on Reserves

The Trustees will consider the level of reserves that is prudent for the Church to have when agreeing the annual budget. This has been revised during this financial year and is currently set at £35,000 for the general fund. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were the Church to close or move to new premises.

Two restricted funds are held by the church in relation to donations for missionary work, one for donations to any of our missionaries and another one to support the family to which we are the "sending church". These funds are held in the general account and any specific donations are passed onto the beneficiaries within one month / three months of receipt respectively. This payment is made along with any gift aid money attached to that donation and a gift aid claim is made as soon as the income is received.

A new restricted fund has been set up at the end of the year for those in need of urgent financial assistance in the fellowship or connected to it. These funds are held in the general account.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the support of the Church's bankers and Church congregation will ensure that the Church has adequate resource to continue in operational existence for the foreseeable future.

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2023 (continued)

Structure Governance and Management

Legal structure of the charity

The church is a Charitable Incorporated Organisation, which was registered with the Charity Commission in England & Wales on 1 May 2020. The governing document is a written constitution dated 1 December 2019.

The methods used to recruit and appoint new charity trustees.

The Trustees are those that hold the Church Offices identified in Section 12.4 of the Constitution (Pastors, Elders, Deacons, Church Secretary and Church Finance Officer (or Treasurer)).

New Pastors/Elders should be identified by the current Eldership and presented to the Church for their affirmation. Elders and Pastors will require a 75% majority of the members present and voting at a Church Business Meeting in order to be appointed.

Any Church member may suggest to the Elders the name of a member for election by the Church as a Deacon. The Elders will consider all suggestions, including those made by themselves, before obtaining the approval of the candidates for their names to be put forward. The Elders will then formally propose the candidates to the Church Business Meeting, giving whatever advice they deem appropriate. Voting will take place by secret ballot for each candidate. All candidates receiving 66% of the votes of the members present and voting will be elected.

Reference and Administrative Details

Legal name of the Charity	Broadstone Baptist Church
Registered charity number	1189299
Charity's Principal address	43 York Road Broadstone Dorset BH18 8EW

Trustees

The trustees who served during the year and until the date this report was signed were as follows:

Timothy Gamston
Steven Driver
Clive Baines
Stephen Pettifer
Brian Rawlings
Rodney Burge
John Phenix
David Turner
Helen Phenix

Bankers

CAF Bank Ltd,
25 Kings Hill
Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JQ

BROADSTONE BAPTIST CHURCH

Report of the Trustees for the year ended 31 December 2023 (continued)

Solicitors

Edward Connor
Solicitors,
10 The Point,
Market
Harborough,
LE16 7QU

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 18 June 2024



Timothy Gamston

BROADSTONE BAPTIST CHURCH

Independent Examiner's Report

Report to the trustees of Broadstone Baptist Church (charity number 1189299) on the accounts for the year ended 31 December 2023.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

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

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

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

Signed:



Date: 4 June 2024

Christopher Fairhall FCCA
Association of Chartered Certified Accountants
Newton Magus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

BROADSTONE BAPTIST CHURCH
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 as restated £
<u>Income and Endowments from:</u>					
Donations and legacies	2	358,182	10,723	368,905	142,983
Charitable activities	2	434	-	434	871
Investments	2	15,622	-	15,622	15,041
Other income		-	-	-	-
Total income		374,238	10,723	384,961	158,895
<u>Expenditure on:</u>					
Charitable activities	3	155,716	13,172	168,888	154,354
Total resources expended		155,716	13,172	168,888	154,354
Net income / (expenditure)		218,522	(2,449)	216,073	4,541
Transfers between Funds		(53,285)	53,285	-	-
Gains and losses on revaluation of fixed assets for the charity's own use		114,109	-	114,109	-
Net income after transfers / movement in funds		279,346	50,836	330,182	4,541
Fund balances brought forward		1,935,751	100	1,935,851	1,931,310
Fund balances carried forward		2,215,097	50,936	2,266,033	1,935,851

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BROADSTONE BAPTIST CHURCH

Balance Sheet As at 31 December 2023

	Notes	£	2023 £	£	2022 as restated £
Fixed assets					
Tangible assets	6		1,564,745		1,459,820
Investments	7		427,000		427,000
Total fixed assets			<u>1,991,745</u>		<u>1,886,820</u>
Current assets					
Debtors	8	19,889		36,114	
Cash at bank and in hand		279,546		38,841	
Total current assets		<u>299,435</u>		<u>74,955</u>	
Creditors: amounts falling due within one year	9	<u>(3,547)</u>		<u>(4,324)</u>	
Net current assets			<u>295,888</u>		<u>70,631</u>
Net assets			2,287,633		1,957,451
Provisions for liabilities	10		(21,600)		(21,600)
Total net assets or liabilities			<u>2,266,033</u>		<u>1,935,851</u>
Funds of the charity					
Restricted funds			50,936		100
Unrestricted Funds			2,035,988		1,870,751
Revaluation Reserve			179,109		65,000
Total funds			<u>2,266,033</u>		<u>1,935,851</u>



Timothy Gamston
Trustee

Signed on behalf of the Board of Trustees on 18 June 2024

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

1 Accounting Policies

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These accounts have been prepared on an accruals basis because the income for 2023 exceeded £250,000. The comparative figures for 2022, which were previously reported on a receipts and payments basis, have therefore been restated.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity 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 accounts.

1.3 Income

Income Recognition

Income is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Donations

Cash donations are recognised on receipt. Other donations are recognised once the charity 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 is recognised at the time of the donation when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Voluntary income is received by way of donations and gifts. It is shown in full in the Statement of Financial Activities when received.

All income is accounted for gross, before deducting any related fees or costs.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

1.4 Expenditure and Liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include those functions that assist the work of the charity, including building expenses, administration and equipment costs. All support costs are deemed to relate to the charitable activity of the charity.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.5 Tangible fixed assets

Tangible fixed assets 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 bases:

Equipment	20% straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

1.6 Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash or other consideration expected to be received.

1.7 Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

1.8 Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

2 Income and endowments from:

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 as restated £
Donations and legacies				
General Offerings	37,435	8,409	45,844	51,863
Gift aided Offerings	64,841	1,650	66,491	64,780
Refunds from HMRC on gift aided donations	17,879	664	18,543	17,590
Legacies	238,027	-	238,027	5,000
Training Grant Received	-	-	-	3,750
	358,182	10,723	368,905	142,983
Income from Charitable activities				
Income from outreach events and groups	434	-	434	871
Total income from Charitable activities	434	-	434	871
Income from Investments				
Interest income	622	-	622	41
Rental income	15,000	-	15,000	15,000
Total Investment income	15,622	-	15,622	15,041

All income in the prior year was unrestricted except for £5 received for the building and ministry fund, £3,796 received for the mission fund and £100 for the Indonesian Mission Support fund.

3 Expenditure on Charitable Activities - Direct Expenditure

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 as restated £
Ministerial Expenses	6,150	-	6,150	6,080
Ministry Training Scheme	140	-	140	-
Evangelistic Material	415	-	415	1,293
Missions and Support	22,578	13,172	35,750	27,691
Outreach Events and Groups	3,605	-	3,605	3,968
Total direct expenditure	32,888	13,172	46,060	39,032

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 as restated £
Support costs				
Building Expenses (Church and Manse)	21,661	-	21,661	18,780
Administration	5,932	-	5,932	5,231
Equipment	1,343	-	1,343	704
Depreciation	11,737	-	11,737	11,227
Total support costs	40,673	-	40,673	35,942
Governance costs				
Independent examiner's fees	1,500	-	1,500	780
Trustees' remuneration	71,362	-	71,362	67,179
Trustees' social security costs	263	-	263	-
Trustees defined contributions pension costs	3,287	-	3,287	3,066
Trustees' expenses	5,743	-	5,743	5,955
Total governance costs	82,155	-	82,155	76,980
Total charitable expenditure				
	Unrestricted Funds £	Restricted Funds £	2023 £	2022 as restated £
Total direct spending	32,888	13,172	46,060	39,032
Total support costs	40,673	-	40,673	35,942
Total governance costs	82,155	-	82,155	76,980
Movements in provisions and commitments	-	-	-	2,400
Total expenditure	155,716	13,172	168,888	154,354

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

4 Staff costs and emoluments

	2023	2022
	£	as restated £
Salaries and Wages	71,362	67,179
Social Security Costs	263	-
Pension Costs (defined contribution scheme)	3,287	3,066
	<u>74,912</u>	<u>70,245</u>

Number of Employees	2023	2022
	Number	Number
The average monthly number of employees during the year was:	<u>2</u>	<u>2</u>

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

5 Defined contribution pension scheme

	2023	2022
	£	as restated £
Amount of contributions recognised in the SOFA as an expense	<u>3,287</u>	<u>3,066</u>

The charity operates a defined contribution pension scheme, the costs of which are shown above. The costs of this scheme are all allocated to the general unrestricted fund.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

6 Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
Cost / Valuation			
At 1 January 2023 as restated	1,435,891	56,134	1,492,025
Additions	-	2,553	2,553
Revaluations	114,109	-	114,109
Disposals	-	-	-
At 31 December 2023	1,550,000	58,687	1,608,687
Depreciation and Impairment			
At 1 January 2023 as restated	-	32,205	32,205
Depreciation charged in the year	-	11,737	11,737
On disposals	-	-	-
At 31 December 2023	-	43,942	43,942
Carrying Amounts			
At 31 December 2023	1,550,000	14,745	1,564,745
At 31 December 2022 as restated	1,435,891	23,929	1,459,820

The church building was revalued at the balance sheet date by the trustees taking into account the recent rise in building costs. Had the assets been carried under the cost model the carrying amount would be £1,435,891.

7 Investments

	Investment Property £
Cost / Valuation	
At 1 January 2023	427,000
Additions	-
Revaluations	-
Disposals	-
At 31 December 2023	427,000
Depreciation and Impairment	
At 1 January 2023	-
Depreciation charged in the year	-
On disposals	-
At 31 December 2023	-
Carrying Amounts	
At 31 December 2023	427,000
At 31 December 2022	427,000

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

8 Debtors	2023	2022 as restated
	£	£
Prepayments and accrued income	2,008	2,054
Other debtors	17,881	34,060
	19,889	36,114

9 Creditors: amounts falling due within one year	2023	2022 as restated
	£	£
Trade creditors	326	509
Accruals and deferred income	2,353	3,270
Other creditors	868	545
	3,547	4,324

10 Provisions for liabilities and charges	2023	2022 as restated
	£	£
Balance as at 1 January 2023	21,600	19,200
Amounts added in current period	21,600	21,600
Amounts charged against the provision in the current period	(21,600)	(19,200)
Balance as at 31 December 2023	21,600	21,600

The provisions and funding commitments are reported in respect of the Missionaries which are supported by the Church. At the end of each year the decision is made for the amount of support each missionary will receive for the next twelve months based upon resources available, The payments for the forthcoming twelve months are included here. Any provision not used in the following year is credited back to the income and expense account.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

11 Analysis of Funds - current year

	Funds brought forward from 2022 £	Income £	Expenditure £	Transfers £	Gains / losses £	Funds carried forward to 2024 £
Unrestricted and designated funds:						
General Fund	1,935,751	374,238	(155,716)	(53,285)	114,109	2,215,097
Restricted funds						
Mission fund	-	614	(2,214)	50,785	-	49,185
Indonesian mission support fund	100	8,484	(10,958)	2,500	-	126
Pastoral hardship fund	-	1,625	-	-	-	1,625
	100	10,723	(13,172)	53,285	-	50,936

Analysis of Funds - prior year

	Funds brought forward from 2021 £	Income £	Expenditure £	Transfers £	Gains / losses £	Funds carried forward to 2023 £
Unrestricted and designated funds:						
General Fund	1,918,532	154,994	(133,820)	(3,955)	-	1,935,751
Restricted funds						
Building and ministry fund	12,370	5	(12,375)	-	-	-
Mission fund	408	3,796	(8,159)	3,955	-	-
Indonesian mission support fund	-	100	-	-	-	100
Pastoral hardship fund	-	-	-	-	-	-
	12,778	3,901	(20,534)	3,955	-	100

During the year regular transfers amounting to £265 per month (2022 - £212) along with a further transfer of £47,605 at the end of 2023 (being 20% of the legacy received) were transferred from the General Fund to the Mission Fund to be used by the Missions Council to provide additional support for Missionaries as required. During 2022 a transfer of £1,363 was made to cover donations to Action International Ministries for Ukraine and a transfer of £48 was made to cover the additional payments made at Christmas.

During the year regular transfers amounting to £200 per month were transferred from the General Fund to the Indonesian Mission Support Fund along with a further transfer of £100 from the Ladies Fellowship.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

12 Restricted Funds

The purposes for which the funds are held are as follows:

Unrestricted and designated funds

General Fund

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted Funds

Restricted revaluations reserve

This fund represents the restricted surplus arising on the revaluation of the charity assets.

Building and Ministry Fund

This fund was held to identify all donations given specifically for the development and rebuilding of the church. This work was completed in 2022 and so the fund was closed at the end of that financial year.

Mission fund

This fund is held to identify all donations specifically given to be passed on to the Missionaries who the Church supports. These funds are held within the general bank account of the church but are separately identifiable.

Indonesian Mission Support fund

This fund is held to identify all donations specifically given for the overseas missionary who the Church supports as the sending church. These funds are held within the general bank account of the church but are separately identifiable. The balance on this account is transferred on a quarterly basis to an intermediary charity in the UK who holds the funds on behalf of this missionary.

Pastoral Hardship Fund

This fund is held to identify all donations specifically given to be passed on to those in need of urgent financial assistance in the fellowship or connected to it. These funds are held within the general bank account of the church but are separately identifiable.

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

13 Trustees remuneration

During the year the charity made the following transactions with trustees:

Timothy Gamston

Timothy Gamston received remuneration and pension of £41,557 (2022 £39,578) and £1,873 (2022 £1,784). As the Pastor of the church, he has a contract of employment for which he is compensated and which is permitted by the Constitution of Broadstone Baptist Church.

Steven Driver

Steven Driver received remuneration and pension of £31,222 (2022 £27,000) and £1,414 (2022 £1,282). As the Assistant Pastor of the church, he has a contract of employment for which he is compensated and which is permitted by the Constitution of Broadstone Baptist Church.

14 Trustee expenses

The expenses reimbursed to trustees, or paid directly to third parties on behalf of the trustees was as follows:

	2023	2022
	£	As restated £
Travel	366	397
Accommodation	947	478
Training	4,430	5,080
	<u>5,743</u>	<u>5,955</u>
	Number	Number
Number of trustees reimbursed for expenses or who had expenses paid by the charity	<u>3</u>	<u>3</u>

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

15 Related Party Transactions

Phil Rawlings

Son of Brian Rawlings, a trustee of the charity

Phil received payments from the church to support his work on the Mission field totalling £2,600 (2022 - £2,120)

A provision of £2,400 (2022 - £2,400) for the support payments for this related party for the next 12 months has been provided for in these accounts.

Rachel Roy

Daughter of Clive Baines, a trustee of the charity

Rachel received payments from the church to support her work on the Mission field totalling £nil (2022 - £2,120).

Jo Gamston

Wife of Timothy Gamston, a trustee of the charity

Attendance at a Pastor's Wives conference has been paid for by the church £210 (2022 - £nil).

JG Carpentry

Business owned by Joshua Gamston, son of Timothy Gamston, a trustee of the charity

Payments made for rebuilding the wall outside of the manse £nil (2022 - £1,900)

Edward Gamston

Son of Timothy Gamston, a trustee of the charity

Payments made for decorating the church building £nil (2022 - £150)

BROADSTONE BAPTIST CHURCH

Notes to the accounts for the period from 1 January 2023 to 31 December 2023

16 Restatement of Prior Period Figures

As the income received in 2023 exceeded £250,000 there is a requirement that these accounts should be prepared on an accruals basis. The comparative figures for 2022, which were previously reported on a receipts and payments basis, have therefore been restated for each of the affected financial statement line items. The following table summarises the impacts on the financial statements.

	2022 as previously reported £	Adjustments £	2022 as restated £
Refunds from HMRC on gift aided donations	2,572	15,018	17,590
Total income	143,877	15,018	158,895
Trustee's remuneration *	66,886	293	67,179
Trustee's expenses *	6,005	(50)	5,955
Building Expenses (Church and Manse)	18,443	337	18,780
Administration	5,878	(646)	5,232
Independent examiner's fees **	2,880	(2,100)	780
Equipment	2,955	(2,251)	704
New Building Project	11,929	(11,929)	-
Depreciation	-	11,227	11,227
Movements in provisions and commitments	-	2,400	2,400
Total resources expended	157,073	(2,719)	154,354

* reported within ministerial expenses in 2022.

** reported within administration expenses in 2022.

Tangible Assets	1,510,685	(50,865)	1,459,820
Debtors	33,734	2,380	36,114
Creditors	1,976	2,347	4,323

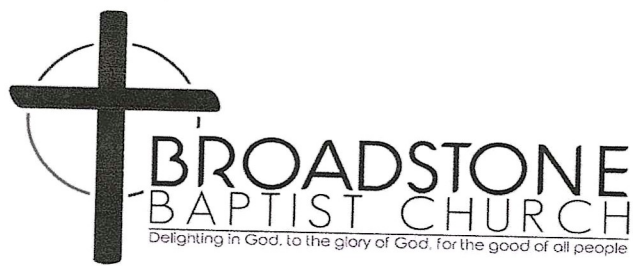
BROADSTONE BAPTIST CHURCH

England & Wales - Charity number 1189299

Accounts

Charity Registration Number: 1189299

Broadstone Baptist Church
Annual Report and Financial Statements
For the Year Ended 31 December 2022



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Annual Report and Financial Statements
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BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2022.

Objectives and Activities

The principal purposes of the Charity are:

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

Main Activities, Achievements and Performance

During the year the Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

2022 was a time of consolidation after the disruptions of the new building work and Covid restrictions. Whilst membership remained at a similar level, the dynamics of the fellowship changed with the addition of couples with young children, giving a better balanced and more representative age range to the fellowship. Overall, there were 7 new members and 5 members' resignations or deaths, but levels of attendance of non-members increased during the year. Financially, the Church continues to be in a very favourable situation. We have been blessed by God and the generosity of His people with a substantial increase in our Income for 2022 (including Gift Aid), and retaining a balance of almost £40,000 in reserves.

We were able to continue to support financially and by prayer nine sets of missionaries, one family as their "sending church" and the others as a "supporting church". The monthly amount donated was increased by 25% from that of 2021 to reflect the increase in our income. There were also some additional designated gifts and a personal Christmas gift to our missionaries, as well as a substantial donation to Ukraine pastors and churches through Action UK. At the close of 2022, donations were ceased to two missionaries as they had withdrawn from their mission activities. During February and November, "More on Mission" activities took place involving each of the missionaries we support, participating in Sunday services and mid-week Home Groups and Prayer Meetings, either in person or via Zoom. The theme in November was being "Ambassadors for Christ".

The regular preaching ministry of the Church continues to be gospel-based, and both encouraging and challenging. As well as our Pastor and Assistant Pastor providing regular ministry Sunday mornings and evenings, we have welcomed a number of guest speakers from local FIEC churches and from further afield, including the Christian Institute. In April, just before Easter, we held our annual Week of Prayer, praying at different times each day for a different Church activity. This included a Day of Prayer on the Tuesday, when people signed up to pray in 15 minute slots from 7.00 am to 7.00 pm, after which we met together to share around the Lord's Table. On Easter Day, we were privileged to see three young people pass through the waters of baptism and witness to their faith in Jesus Christ. It was the first opportunity we had to open up and use our new baptistry.

We also supported and participated in the annual Bournemouth Bible Week in July, enjoying fellowship with neighbouring FIEC churches. We were pleased to continue our partnership with Grace Church, who meet and witness locally on the Waterloo Estate in Poole, with whom we met for joint prayer meetings.

Our mid-week meetings of alternate Prayer Meetings and Home Groups continued, with the addition of a new Home Group later in the year. In the Spring, Discipleship Classes were held, consisting of an Inductive Bible Study Course; a "Living and Telling" Course (on personal evangelism); and a "Not so Quiet Time" course (on personal prayer and devotions). These were very well received by those attending, and it is proposed to repeat these at a suitable time. In November, we organised an evangelistic outreach event when the Oddments Theatre Company performed "Amazing Grace", the true story of slave trader John Newton who was miraculously converted in a violent storm at sea and became a famous hymn writer and anti-slave abolitionist. Fellowship events were planned at regular intervals throughout the year, and included picnics, walks, a barbecue, games, quiz night, Men's and Ladies' breakfasts and a Bring and Share lunch.

Our Christmas activities sought to reach out into the Community, and included Carol Singing on the Broadway and in Costa Coffee, followed by soup and rolls in the Church; an all-age Christmas Celebration; Carols by Candlelight; and Carols in the Car Park for our church neighbours as well as our short Christmas Day celebration service. Invitation cards were printed and distributed locally and to friends, containing details of the events with a gospel message of hope on the back. We also enjoyed a Christmas Celebration fellowship meal at a local hotel, which has already been booked for next year.

Our Assistant Pastor entered his second year studies at Crosslands in addition to his Church duties, and was invited to take an Assembly at Broadstone Middle School before Christmas, and it is anticipated that this will continue in 2023, as well as taking Assemblies at Broadstone First School. He also helped to lead a children's camp in Somerset with a small team from the Church.

A large number of participants took part in two training courses – one for Fire Safety and Emergency Evacuation Training, and the other for Safeguarding of Children and Vulnerable Adults. These were extremely worthwhile and very well received by those attending. "ChurchSuite" software was introduced to assist administration and improve communications to members, and this has been very effective.

In summary, 2022 was a year of seeking to bring the fellowship back together after the years of disruption and to reconnect and get to know each other again. It was in many ways a challenging year for Broadstone Baptist Church, but the above report shows that by God's grace we have achieved much. We remain extremely grateful to God for His provision to us in so many ways, particularly financially, and we look to Him as we continue to step out in faith with new opportunities for ministry.

Policy on Reserves

The Trustees will consider the level of reserves that is prudent for the Church to have when agreeing the annual budget. This is currently set at £10,000 for the general fund. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were the Church to close or move to new premises.

The Church maintained a separate building and ministry restricted fund for monies for which were held within the general bank account. This fund was closed during the year as the final retention payment in relation to the new building was made and the remaining funds were used to purchase new equipment for the building.

Two further restricted funds are held by the church in relation to donations for missionary work, one for donations to any of our missionaries and another one to support the family to which we are the "sending church". These funds are held in the general account and all items are passed onto the beneficiaries within one month / three months of receipt respectively. This payment is made along with any gift aid money attached to that donation and a gift aid claim is made as soon as the income is received.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the support of the Church's bankers and Church congregation will ensure that the Church has adequate resource to continue in operational existence for the foreseeable future.

Structure Governance and Management

Legal structure of the charity

The church is a Charitable Incorporated Organisation, which was registered with the Charity Commission in England & Wales on 1 May 2020. The governing document is a written constitution dated 1 December 2019.

The methods used to recruit and appoint new charity trustees.

The Trustees are those that hold the Church Offices identified in Section 12.4 of the Constitution (Pastors, Elders, Deacons, Church Secretary and Church Finance Officer (or Treasurer)).
New Pastors/Elders should be identified by the current Eldership and presented to the Church for their affirmation. Elders and Pastors will require a 75% majority of the members present and voting at a Church Business Meeting in order to be appointed.

Any Church member may suggest to the Elders the name of a member for election by the Church as a Deacon. The Elders will consider all suggestions, including those made by themselves, before obtaining the approval of the candidates for their names to be put forward. The Elders will then formally propose the candidates to the Church Business Meeting, giving whatever advice they deem appropriate. Voting will take place by secret ballot for each candidate. All candidates receiving 66% of the votes of the members present and voting will be elected.

Reference and Administrative Details

Legal name of the Charity	Broadstone Baptist Church
Registered charity number	1189299
Charity's Principal address	43 York Road Broadstone Dorset BH18 8EW

Trustees

The trustees who served during the year and until the date this report was signed were as follows:

Timothy Gamston
Steven Driver
Clive Baines
Stephen Pettifer
Brian Rawlings
Rodney Burge
John Phenix
David Turner
Helen Phenix (appointed 21 June 2022)

Bankers

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JQ

Solicitors

Edward Connor Solicitors,
10 The Point,
Market Harborough,
LE16 7QU

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees on 4 April 2023



TIMOTHY GAMSTON

**BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW**

Independent Examiner's Report

Report to the trustees of Broadstone Baptist Church (charity number 1189299) on the accounts for the year ended 31 December 2022.

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

3 April 2023

Christopher Fairhall FCCA
Association of Chartered Certified Accountants
Newton Magus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS AND PAYMENTS ACCOUNTS

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
RECEIPTS:				
General Offerings	49,885	-	49,885	38,721
Covenant and Gift Aid	63,245	-	63,245	72,862
Gifts for Missions and Support	-	3,513	3,513	1,200
Tax Refund	-	2,572	2,572	16,193
Interest Received	41	-	41	1
Income from Outreach Events and Groups	871	-	871	37
Manse Rent	15,000	-	15,000	15,000
Legacies	5,000	-	5,000	2,000
Training Grant Received	3,750	-	3,750	-
INCOME	137,792	6,085	143,877	146,014
PAYMENTS:				
Ministerial Expenses	82,037	-	82,037	56,628
Evangelistic Material	1,293	-	1,293	335
Missions and Support	19,532	8,159	27,691	18,628
Building Expenses (Church and Manse)	18,443	-	18,443	14,670
Administration (FIEC, Music Licence and Stationery)	8,757	-	8,757	5,320
Outreach Events and Groups	3,968	-	3,968	1,430
Subtotal	134,030	8,159	142,189	97,011
ASSET AND INVESTMENT PURCHASES:				
Equipment	2,509	446	2,955	25,613
New Building Project	-	11,929	11,929	100,823
Subtotal	2,509	12,375	14,884	126,436
TOTAL PAYMENTS:	136,539	20,534	157,073	223,447
Net of Receipts/(Payments):	1,253	(14,449)	(13,196)	(77,433)
Transfers between Funds	(3,955)	3,955	-	-
Net movement in funds	(2,702)	(10,494)	(13,196)	(77,433)
Fund balances brought forward	41,455	10,582	52,037	129,470
Fund balances carried forward	38,753	88	38,841	52,037

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Cash at bank and in hand				
BBC Current Account	38,668	88	38,756	41,863
BBC Building and Ministry Fund Account	-	-	-	10,174
Ladies Group Cash in Hand	85	-	85	-
Total Cash Funds	38,753	88	38,841	52,037
Other Monetary Assets				
Gift aid claims due	33,722	12	33,734	18,215
Investment Assets				
Freehold property at 45 York Road (Manse) currently rented out at valuation.	427,000	-	427,000	427,000
Assets retained for the charity's own use				
Freehold property at 43 York Road (Worship Hall) at valuation	1,435,891	-	1,435,891	1,423,962
Moveable church furnishings, musical instruments, tv screens, computers and printers, audio visual equipment and kitchen equipment at cost	74,794	-	74,794	71,839
Liabilities				
Amounts due to suppliers	1,976	-	1,976	1,596
At the previous financial year end, the charity had entered into contractual commitments with Matrod Frampton to build the new worship hall for the church for the amounts shown. The payments are to be funded from the Building and Ministry Fund.	-	-	-	9,204



TIMOTHY GAMSTON
TRUSTEE

Signed on behalf of the Board of Trustees on 4 April 2023

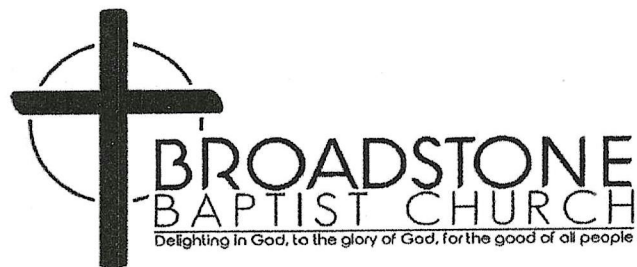
BROADSTONE BAPTIST CHURCH

England & Wales - Charity number 1189299

Accounts

Charity Registration Number: 1189299

Broadstone Baptist Church
Annual Report and Financial Statements
For the Year Ended 31 December 2021



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BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their Annual Report and Financial Statements for the year ended 31 December 2021.

Objectives and Activities

The principal purposes of the Charity are:

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

Main Activities, Achievements and Performance

The church had operated for many years as an unincorporated excepted charity by virtue of its membership of the FIEC. On 1 May 2020 the charity was registered with the Charity Commission in England & Wales. The work of the church was transferred to the CIO on 31 December 2020 and therefore activities of this charity have commenced from that date. During the year the Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Although our new church building was completed and handed over to us in late December 2020, we were unable to use the premises for worship as it still needed to be fitted out with furniture, staging, and the sound system, etc. The third lockdown in England due to the Covid-19 pandemic was also announced from 6th January and so the Sunday morning services continued to be livestreamed and prayer meetings took place via Zoom. Government restrictions on social distancing, wearing of face coverings and ventilation of public buildings continued well into the summer, which prevented people attending church until the last half of the year. Sunday evening worship recommenced in September in a slightly more informal setting.

It was anticipated that a sizeable loan would be required to complete payments for the new church building and its fit out. However, by the grace of God and the generosity of His people, we entered 2021 debt free. Despite the pandemic, giving was increased during the year, resulting in a sizeable surplus of income against expenditure by the end of 2021. We were able to continue to support financially and by prayer eight sets of missionaries, one family as their "sending church" and the others as a "supporting church". The monthly amount donated was slightly increased from that of 2020, as the sum is based on 20% of our general fund income for missionary giving. An additional supported mission worker from within the fellowship was added from September 2021.

In March, the Eldership was increased to four men, and was further increased on September 1st with the appointment of an Assistant Pastor. This is a step of faith for the church, as it is the first time in its history that such an appointment has been made. It was also on the first Sunday in September that a Thanksgiving Service was held for the new building, the first opportunity for the whole fellowship to gather in worship after the various lockdowns. From the summer, people had gradually re-started meeting face to face (albeit at first with restrictions), and we had to learn to reconnect with each other, having not met person to person for 18 months or more.

The fellowship has been changing, with new families attending, whilst others have left and a few have passed away, and there appears to be a broader mix of ages. We have also been re-evaluating the way we do church, particularly during the week, and some of our normal activities have re-started. A Christianity Explored course was held for those wanting to find out more about the Christian faith, and believers' baptismal classes were held in the Autumn for a few candidates who wanted to witness to their faith in Christ. One baptism took place in August in the sea at Studland.

In late October to early November the church was involved in a short-term mission trip to Ukraine, when 15 people, including eight (mainly young people) from our fellowship, assisted the local church with renovations of buildings for homeless youth in Ukraine. Also in November, a "More on Mission" event took place, showcasing the work being done by some of the missionaries we support. Two couples and four individuals of our mission workers participated in our Sunday services or Tuesday evening prayer meetings, either in person, via Zoom, or a pre-recorded DVD.

Our Christmas activities sought to reach out into the Community, and included a fellowship breakfast followed by Carol Singing on the Broadway and in Costa Coffee; an all-age Christmas Celebration; Carols by Candlelight; Carols in the Car Park for our church neighbours as well as our short Christmas Day celebration service. Invitation cards were printed and distributed locally and to friends, containing details of the events with a gospel message of hope on the back.

We were also pleased to continue our partnership with Grace Church, who meet and witness locally on the Waterloo Estate in Poole, with whom we met regularly for joint prayer meetings

In summary, 2021 continued to be a difficult and challenging year for Broadstone Baptist Church due to the many restrictions placed on us, but we are beginning to return to some semblance of normality. We remain extremely grateful to God for His provision to us in many ways, particularly financially, and we look to Him as we step out in faith with increased staff, a new building and new opportunities for ministry.

Policy on Reserves

The Trustees will consider the level of reserves that is prudent for the Church to have when agreeing the annual budget. This is currently set at £10,000 for the general fund. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were the Church to close or move to new premises.

The Church maintains a separate building and ministry restricted fund for monies for which are held within the general bank account. This fund is now closed for further donations as the necessary funds had been received. The balance on this fund will be used to make the final retention payment in relation to the new building. Any remaining funds will be used for maintenance costs for the building.

A further restricted fund is held by the church in relation to donations for missionary work. This money is held in the general account and all items are passed onto the beneficiaries within a month of receipt. This payment is made along with any gift aid money attached to that donation and a gift aid claim is made as soon as the income is received.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the support of the Church's bankers and Church congregation will ensure that the Church has adequate resource to continue in operational existence for the foreseeable future, even taking current COVID restrictions into account.

Structure Governance and Management

Legal structure of the charity

The church is a Charitable Incorporated Organisation, which was registered with the Charity Commission in England & Wales on 1 May 2020. The governing document is a written constitution dated 1 December 2019.

The methods used to recruit and appoint new charity trustees.

The Trustees are those that hold the Church Offices identified in Section 12.4 of the Constitution (Pastors, Elders and Deacons).

New Pastors/Elders should be identified by the current Eldership and presented to the Church for their affirmation. Elders and Pastors will require a 75% majority of the members present and voting at a Church Business Meeting in order to be appointed.

Any Church member may suggest to the Elders the name of a member for election by the Church as a Deacon. The Elders will consider all suggestions, including those made by themselves, before obtaining the approval of the candidates for their names to be put forward. The Elders will then formally propose the candidates to the Church Business Meeting, giving whatever advice they deem appropriate. Voting will take place by secret ballot for each candidate. All candidates receiving 66% of the votes of the members present and voting will be elected.

Reference and Administrative Details

Legal name of the Charity	Broadstone Baptist Church
Registered charity number	1189299
Charity's Principal address	43 York Road Broadstone Dorset BH18 8EW

Trustees

The trustees who served during the year and until the date this report was signed were as follows:

Timothy Gamston
Steven Driver (appointed 1 September 2021)
Clive Baines
Stephen Pettifer
Brian Rawlings
Rodney Burge
John Phenix
David Turner

Bankers

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JQ

Solicitors

Edward Connor Solicitors,
10 The Point,
Market Harborough,
LE16 7QU

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 8 March 2022



TIMOTHY GAMSTON

**BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW**

Independent Examiner's Report

Report to the trustees of Broadstone Baptist Church (charity number 1189299) on the accounts for the year ended 31 December 2021

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2021

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

8 March 2022

Christopher Fairhall FCCA
Association of Chartered Certified Accountants
Newton Magus
Arrowsmith Court
Station Approach
Broadstone
Dorset
BH18 8AT

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

RECEIPTS AND PAYMENTS ACCOUNTS

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
RECEIPTS:				
General Offerings	31,634	7,087	38,721	-
Covenant and Gift Aid	64,077	8,785	72,862	-
Gifts for Missions and Support	-	1,200	1,200	-
Tax Refund	11,955	4,238	16,193	-
Interest Received	-	1	1	-
Income from Outreach Events and Groups	37	-	37	-
Manse Rent	15,000	-	15,000	-
Legacies	-	2,000	2,000	-
INCOME	122,703	23,311	146,014	-
PAYMENTS:				
Ministerial Expenses	56,628	-	56,628	-
Evangelistic Material	335	-	335	-
Missions and Support	16,128	2,500	18,628	-
Building Expenses (Church and Manse)	14,670	-	14,670	-
Administration (FIEC, Music Licence and Stationery)	5,320	-	5,320	-
Outreach Events and Groups	1,430	-	1,430	-
Subtotal	94,511	2,500	97,011	-
ASSET AND INVESTMENT PURCHASES:				
Equipment	4,022	21,591	25,613	-
New Building Project	-	100,823	100,823	-
Subtotal	4,022	122,414	126,436	-
TOTAL PAYMENTS:	98,533	124,914	223,447	-
Net of Receipts/(Payments):	24,170	(101,603)	(77,433)	-
Transfers between Funds	(2,100)	2,100	-	-
Transfers in	-	-	-	129,470
Net movement in funds	22,070	(99,503)	(77,433)	129,470
Fund balances brought forward	19,385	110,085	129,470	-
Fund balances carried forward	41,455	10,582	52,037	129,470

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Cash at bank and in hand				
BBC Current Account	41,455	408	41,863	20,794
BBC Building and Ministry Fund Account	-	10,174	10,174	108,676
Total Cash Funds	<u>41,455</u>	<u>10,582</u>	<u>52,037</u>	<u>129,470</u>
Other Monetary Assets				
Gift aid claims due	16,019	2,196	18,215	15,879
Investment Assets				
Freehold property at 45 York Road (Manse) currently rented out at valuation.	427,000	-	427,000	362,000
Assets retained for the charity's own use				
Freehold property at 43 York Road (Worship Hall) at valuation	1,423,962	-	1,423,962	1,324,089
Moveable church furnishings, musical instruments, tv screens, computers and printers, audio visual equipment and kitchen equipment at cost	71,839	-	71,839	46,226
Liabilities				
Amounts due to suppliers	1,596	-	1,596	15,950
At the financial year end, the charity had entered into contractual commitments with Matrod Frampton to build the new worship hall for the church for the amounts shown. The payments are to be funded from the Building and Ministry Fund.	-	9,204	9,204	109,077



TIMOTHY GAMSTON
TRUSTEE

Signed on behalf of the Board of Trustees on 8 March 2022

BROADSTONE BAPTIST CHURCH

England & Wales - Charity number 1189299

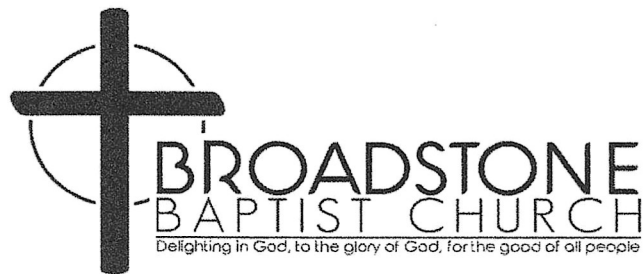
Accounts

Charity Registration Number: 1189299

Broadstone Baptist Church

Annual Report and Financial Statements

For the Period Ended 31 December 2020



**Broadstone Baptist Church
Annual Report and Financial Statements
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BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2020

The Trustees present their Annual Report and Financial Statements for the period ended 31 December 2020.

Objectives and Activities

The principal purposes of the Charity are:

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

Main Activities and Achievements

The church has operated for many years as an unincorporated excepted charity by virtue of its membership of the FIEC. On 1 May 2020 the charity was registered with the Charity Commission in England & Wales. The work of the church was transferred to the CIO on 31 December 2020 and therefore activities of the charity will commence from that date. During the period the Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Financial Review

This charity will start its activities from 1 January 2021 and so no income or expenditure is reported in these accounts.

The assets and liabilities of the previous excepted charity were transferred to the CIO on 31 December 2020. On this date the properties which were previously held by custodian trustees The Fellowship Property Trust were also transferred to the CIO. These assets are all reported in these accounts.

Policy on Reserves

The Trustees will consider the level of reserves that is prudent for the Church to have when agreeing the annual budget. This is currently set at £10,000 for the general fund. Consideration will be given to future strategy, potential redundancy liabilities, and any other significant factors that should be taken into account were the Church to close or move to new premises.

The Church also maintains a separate building and ministry restricted fund which is held in a separate bank account and a separate cash book is maintained for this. All receipts which are designated to be for the building fund are deposited into this account. Payments in relation to the new building are made from this fund.

A further restricted fund is held by the church in relation to donations for missionary works. This money is held in the general account and all items are passed onto the beneficiaries within a month of receipt. This payment is made along with any gift aid money attached to that donation and a gift aid claim is made as soon as the income is received.

Going Concern

At the time of approving the financial statement the trustees have a reasonable expectation that the support of the Church's bankers and Church congregation will ensure the Church has adequate resource to continue in operational existence of the foreseeable future, even taking current COVID restrictions into account.

Structure Governance and Management

Legal structure of the charity

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Clive Baines
Stephen Pettifer
Rodney Burge
John Phenix
Brian Rawlings
David Turner

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CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent,
ME19 4JQ

Solicitors

Edward Connor Solicitors,
10 The Point,
Market Harborough,
LE16 7QU

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees on 8 March 2021



TIMOTHY GAMSTON

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020
RECEIPTS AND PAYMENTS ACCOUNTS

	Unrestricted Funds £	Restricted Funds £	2020 £
RECEIPTS:			
General Offerings	-	-	-
Covenant and Gift Aid	-	-	-
Gifts for Missions and Support	-	-	-
Tax Refund	-	-	-
Interest Received	-	-	-
Income from Outreach Events and Groups	-	-	-
Manse Rent	-	-	-
INCOME	-	-	-
PAYMENTS:			
Ministerial Expenses	-	-	-
Evangelistic Material	-	-	-
Missions and Support	-	-	-
Building Expenses (Church and Manse)	-	-	-
Administration (FIEC, Music Licence and Stationery)	-	-	-
Outreach Events and Groups	-	-	-
Subtotal	-	-	-
ASSET AND INVESTMENT PURCHASES:			
Equipment	-	-	-
New Building Project	-	-	-
Subtotal	-	-	-
TOTAL PAYMENTS:	-	-	-
Net of Receipts/(Payments):	-	-	-
Transfers between Funds	-	-	-
Transfers in	19,385	110,085	129,470
Net movement in funds	19,385	110,085	129,470
Fund balances brought forward	-	-	-
Fund balances carried forward	19,385	110,085	129,470

BROADSTONE BAPTIST CHURCH
43 YORK ROAD, BROADSTONE, BH18 8EW

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted Funds £	Restricted Funds £	2020 £
Cash at bank and in hand			
BBC Current Account	19,385	1,409	20,794
BBC Building and Ministry Fund Account	-	108,676	108,676
Total Cash Funds	19,384	110,085	129,470
Other Monetary Assets			
Gift aid claims due	11,950	3,929	15,879
Investment Assets			
Freehold property at 45 York Road (Manse) currently rented out at valuation.	362,000	-	362,000
Assets retained for the charity's own use			
Freehold property at 43 York Road (Worship Hall) at valuation	1,324,089	-	1,324,089
Moveable church furnishings, musical instruments, tv screens, computers and printers, audio visual equipment and kitchen equipment at cost	46,226	-	46,226
Liabilities			
Amounts due to suppliers	1,530	14,420	15,950
At the financial year end, the charity had entered into contractual commitments with Matrod Frampton to build the new worship hall for the church for the amounts shown. The payments are to be funded from the Building and Ministry Fund.	-	109,077	109,077

TIMOTHY GAMSTON
TRUSTEE



Signed on behalf of the Board of Trustees on 8 March 2021