

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

BROMHAM BAPTIST CHURCH CIO

Registered Charity: 11923819

Report and Accounts

For the year ending 31 December 2022

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Statutory Information

Registered Address

Village Road
Bromham,
Bedford,
MK43 8LJ

Charity Registration Number 11923819

Trustees

Reverend Stephen Thompson

Mr Andrew Ingrey-Senn (Secretary)

Dr Paul Leinster CBE (Treasurer)

Mr William Partridge-Underwood

Mr Ian White

Bankers

HSBC, Cambridge

Independent Examiner

Mervyn Thomas

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Report for 12 months to 31 December 2022

The Trustees present their Report and financial statements for the period ended 31 December 2022.

On 31 March 2022, all the activities, assets and liabilities of the unincorporated Bromham Baptist Church charity registered number 1135086 were transferred to this charitable incorporated organisation registered number 1192819 ("the Church").

The main church premises held in trust by the Baptist Union Corporation Ltd were transferred to the Church by a Vesting Declaration dated 31 March 2022. The manse was transferred from the Bromham Baptist Free Church Manse Trust registered charity number 296498 to the Church by a Vesting Declaration dated 24 August 2021.

Charitable Object

The Church is governed by an Approved Governing Document, the Constitution, which states that the principal Purpose of the Church is "the advancement of the Christian faith according to the principles of the Baptist denomination". The Church may also advance education and carry out other charitable purposes in the UK and other parts of the world.

Organisational Structure and Decision-making Processes

Members of the Church must accept the Beliefs of the Church and are accepted in accordance with the Constitution. Baptism by immersion upon personal profession of faith is the normal mode of entry into the membership of the Church together with those who have been baptised and transfer from another Church. Those persons seeking membership who have not been baptised by full immersion can be accepted for full membership based on their own public profession of faith.

In accordance with the Constitution, the Members recognise Elders who, with the Minister, serve as Trustees and are responsible for the day to day running of the Church's work and witness, and the financial and legal aspects of the charity.

Members' Meetings ordinarily take place at least four times per year to consider and review routine matters associated with the life of the Church including issues related to Church membership, the appointment and dismissal of the Charity Trustees, the acceptance of the budget, with opportunities for considering proposals from the Charity Trustees or other Church Members for the development of the Church and the advancement of its Purpose through its Activities.

All Members were encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the principal Purpose.

Relevant matters may be submitted to the Church Members' Meeting by the Trustees for guidance or for decision making or may be raised by Members in the Church Meeting for further consideration by the Trustees. Though the Constitution permits decisions to be made at Church Meetings by appropriate majorities, the Church works by consensus wherever possible.

Neither the Church, nor its Trustees act as custodian trustees.

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Public Benefit Statement

The Church provided opportunities for Christian worship on a weekly basis to which all members of the public were welcome. Morning service sermons are recorded through YouTube and have been available thereafter as recordings for viewing throughout the world via the internet. In addition, a number of activities for people of all ages were offered that were open to the public and provided opportunities for the building of relationships and instruction in the essentials of the Christian faith.

Membership of the Church was open to all who profess Jesus Christ as Lord and Saviour and accepted the beliefs of the Church; the principle of Believers' Baptism by immersion was promoted among the membership.

The Church premises were also used by outside organisations which were sympathetic to the objectives of the Church for the benefit of the local community. This includes the local school which has used the Church for assemblies and services.

To provide these public benefits it was important that the fabric of the premises in which they take place was properly maintained.

The Trustees have read the Charity Commission guidance on public benefit and are satisfied that the activities outlined above clearly demonstrate that the charity was meeting its Purpose and providing a benefit to the public.

Objectives and Activities

In order to achieve the principal Purpose set out above, the Church provided a variety of activities both for its membership and for the community generally. The aim was to worship Jesus, to show His love in both word and deed and to bring people into a closer relationship with Him as their living Lord and Saviour.

Central to the work and witness of the Church was the provision of regular public services of Christian worship.

Pastoral support remained a crucial part of the work of the Church with regular telephone contact, greetings and message cards and, where possible, home and hospital visits. The Church ran a number of regular Discipleship Groups (house groups) for the growth of faith and Christian discipleship.

Church Members' meetings were held for updating the membership and for worship including prayer.

Everyone working with children and vulnerable adults were appropriately vetted through the Disclosure and Barring Service (DBS) and had to abide by the Church's Safeguarding Policy and guidance.

Achievements and Performance

The Church did not measure success only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure but remained committed to the Church's principal Purpose through its vision to be a fellowship of Christ followers who Gather, Grow, Give and Go.

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Youth work, which could not function fully during the pandemic, returned to more regular weekly gatherings for worship, teaching and fellowship.

The 'Contact Ministry' among seniors continued through regular gatherings in the church, specially focussed worship services and telephone calls.

Discipleship Groups were the first point of contact for pastoral care in the Church with further support being available via the Pastoral Coordinator and volunteer helpers. A 'food bank' functioned throughout the period.

For the last 14 years, a Member of the Church together with her husband have been directing the work of building and operating an orphanage, a Christian High School, together with a children's feeding programme in Utange, Kenya. Their work also includes preaching and teaching support for the local churches and the training of local church leaders. The Church has recognised the missionary nature of this work and continued to make a contribution towards the living costs of the Member and her husband.

From May, a café was opened to the public every Monday together with a linked prayer space and wellbeing lounge. Latterly this was registered by the local council as a designated 'warm space'.

The Church's web site remained a primary source of information for the Church and was used to communicate details of services and activities etc to the community.

Volunteers

The above activities were largely led and staffed by volunteers, and the Church would have been unable to function without their commitment and often sacrificial giving of time. The Church operated a Volunteer Policy which incorporated Volunteer Agreements where appropriate.

Governance

Trustees met regularly during the period to review progress against the Church's principal Purpose and in particular the spiritual life, activities, finance and policies of the Church. Meetings always incorporated Bible readings and prayer.

The Church operated policies covering Children, Vulnerable Adults, Health and Safety, Finance including Reserves, Conflicts of Interest and Data Protection.

Financial Review

The Church raised the funds from within its own membership and congregation which it needed to carry on its activities. No wider public appeal was made for funds during the period.

The most significant expenses related to the payment of staff: the Minister, the Associate Minister, the Administrator (part-time), a Children's Worker (part time) and Pastoral Coordinator (part-time).

The Church expressed its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the Church's own charitable purpose.

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

The Church was heavily dependent on its membership working as volunteers in all aspects of the Church activities, many of which ran with little or no impact on the Church's expenditure, but nevertheless contributed substantially to the achievement of the Church's purpose.

The financial results for the period, together with a summary of the accounting policies adopted, are set out in the accompanying financial statements.

The unincorporated church's share of the long-term liability for the Baptist Union pension fund was transferred to the Church under a Flexible Apportionment Arrangement and Agreement to Participate dated 31 March 2022.

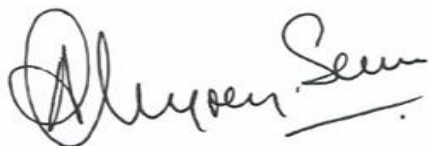
Charitable Incorporated Organisation

On 31 March 2022, all the activities, assets and liabilities of the unincorporated church were transferred to the Church under an Asset Transfer Agreement. The church buildings held in trust by the Baptist Union Corporation Ltd were transferred into the Church. The Manse, previously held in trust by the Bromham Baptist Free Church Manse Trust, was transferred to the Church on 24 August 2021.

On 30 June 2022, all remaining funds in the unincorporated church's bank account were transferred to the Church and the bank account was closed.

The accounts for the period to 31 December 2022 follow.

Approved by the Trustees on 13 March 2023 and signed on their behalf.

A handwritten signature in black ink, appearing to read 'Allyson Seem', with a horizontal line underneath.

Trustee and Secretary

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Independent Examiner's Report to the Trustees and Members of Bromham Baptist Church, Charity No: 1192819 on the accounts for the period to 31 December 2022 as set out on pages 7- 15

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Independent Examiner's statement

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

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

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- 1) to keep accounting records in accordance with Section 130 of the Charities Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Mervyn Thomas

128 Putnoe Lane

Bedford MK41 8LS

Dated: 28 February 2023

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources	3				
Voluntary income		135,177	-	135,177	25,811
Activities for generating funds		6,624	-	6,624	160
Total Incoming Resources		141,801	-	141,801	25,971
Resources Expended	4			-	
Charitable activities		145,948	-	145,948	765
Total Resources Expended		145,948	-	145,948	765
				-	
Net income/(expenditure)		(4,147)	-	(4,147)	25,206
Transfers between funds		-	-	-	-
Exceptional Item:					
Transfer from Bromham Baptist Trust		24,617	1,305,000	1,329,617	
Net movement in funds		20,470	1,305,000	1,325,470	25,206
Reconciliation of funds:					
Total funds brought forward		25,206		25,206	
Total funds carried forward		45,676	1,305,000	1,350,676	25,206

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

BALANCE SHEET

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets	5		1,305,000	1,305,000	-
Current assets					
Debtors (less than 1 year))	6	1,769	-	1,769	4,013
Cash at bank and in hand		47,331	-	47,331	21,193
Total current assets		49,100	-	49,100	25,206
Short Term Liabilities	7	(3,424)	-	(3,424)	-
Total Net Assets		45,676	1,305,000	1,350,676	25,206
Charity Funds					
Unrestricted Funds		45,676		45,676	41,579
Endowment Funds			1,305,000	1,305,000	375,763
Total funds		45,676	1,305,000	1,350,676	450,971

Approved by the Trustees
and signed on their behalf by:



Dated: 13 March 2023

NOTES TO THE ACCOUNTS

1 BASIS OF PREPARATION

1.1 Basis of accounting

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
- and with 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

The charity is a going concern. Income generation through members' donations is maintaining adequate reserves.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

2 ACCOUNTING POLICIES

2.1 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the Trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

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.

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

There are no performance-related grants.

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.

Government grants

The charity has not received any government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income 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.

Contractual income and performance-related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance-related conditions.

Donated goods

The charity has not received any goods in the reporting period considered to be of material value. No donated goods have been monetised.

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Support costs

The charity has not incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

No membership subscriptions are charged.

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses

There were no investment gains or losses in the year.

2.2 Expenditure and liabilities

Liability recognition

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.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

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.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £10,000.

They are valued at cost except for land and buildings which are shown at the values at 31 December 2016.

The depreciation rates and methods when used are below:

Furniture and fittings	10% straight line
Computers and equipment	33% straight line
Buildings	0%

Intangible fixed assets

The charity does not have intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.

Debtors

(including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. ANALYSIS OF INCOME

	Total Funds	Total Funds
	2022	2021
Voluntary Income	£	£
Donations	110,037	25,811
Mission Direct Giving	600	
Gift Aid	24,471	
Interest	69	
Total Voluntary Income	135,177	25,811
Activities for generating funds		
Cafe	3,997	
Facilities Income	2,627	160
Total Activities for Generating Funds	6,624	160
Grand Total Incoming Resources	141,801	25,971

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

4.1 ANALYSIS OF EXPENDITURE

	Total Funds	Total Funds
	2022	2021
	£	£
Expenditure on raising funds		
Fundraising	680	-
Total expenditure on raising funds	680	-
 Charitable Expenditure		
Payroll	63,736	765
Pensions	8,494	
Pension Deficit Payments	1,350	
Preaching Fees	191	
Manse Costs	5,224	
Training	388	
Utilities	15,781	
Building Maintenance etc	9,519	
Insurance	3,035	
Legal Fees	1,193	
Subscriptions and Licenses	2838	
Travel	902	
Bank Charges	125	
Printing and Postage	950	
Telephone and IT	3,419	
Other Administration related costs	1,607	
Event Costs	887	
Cafe Costs	3,217	
Governance, Independent Examiner Fee	350	
Pastoral	376	
Welcoming, Integrating, Catering	2,425	
Children	744	
Youth	987	
UK Mission	10,635	
World Mission	7,575	
Total Expenditure	145,948	765

BROMHAM BAPTIST CHURCH CIO
Trustees Report and Financial Statements
for the period ending 31 December 2022

4.2 Disclosures relating to Expenditure

- The Minister receives a stipend from the Church and has the benefit of a Church Manse. He is also a trustee of the charitable incorporated organisation
- The Associate Minister receives a stipend from the Church. He is also a trustee of the charitable incorporated organisation
- No employee is in receipt of salary and benefits exceeding £50,000 per annum
- There are five paid employees (no change from 2021)
- No trustee received payment or expenses in connection with trustee duties

5 Tangible fixed assets

Cost or valuation

	2022	2021
	Freehold land & buildings	
	£	
Church	1,025,000	-
Manse	280,000	-
Net Book Value	1,305,000	

The church buildings were transferred from the Baptist Union Corporation Ltd and the manse from the Bromham Baptist Free Church Manse Trust at historic costs

6 DEBTORS AND PREPAYMENTS

Debtors less than 1 year	2022	2021
	£	£
Gift Aid Receivable	1,769	4,013
Total	1,769	4,013

7 CREDITORS AND ACCRUALS

	2020	2020
	£	£
Short term creditors and accruals	3,424	-
Total	3,424	-