

Willington Baptist Church

**TRUSTEES REPORT AND
FINANCIAL STATEMENTS**

for the Year Ended 31 December 2022

Registered Charity Number 1198743

Willington Baptist Church

Report of the Trustees for the Year Ended 31 December 2022

Our Status:

At the start of the year Willington Baptist Church was not a registered charity, it was 'excepted' from registration and claims for Gift Aid relief were made via the East Midlands Baptist Association. From 26 April 2022 the Church has been a registered Charity reference 1198743.

Objectives and Activities

The objectives of Willington Baptist Church are:

1. The advancement of the Christian faith in accordance with the Basis of Faith and Baptist principles, primarily but not exclusively within Willington and the surrounding neighbourhood.
2. Such other charitable purposes as shall put into practice the Christian faith in accordance with the Basis of Faith, the prevention and relief of need, hardship and sickness, the advancement of education and the provision of facilities in the areas of Social welfare and leisure time activities.

Regular weekly meetings and services were held throughout 2022 either in person or online.

Achievements and Performance in the Year

Willington Baptist Church CIO has regular Sunday Morning Service during which we worship God and have teachings from the Bible through sermons. Twice each month we have Communion. Whilst the average attendance at these services is 20, we have seen some growth recently. There are also two housegroups which meet once a week. There are also activities for children and young people.

The Church reaches out to the community through evangelistic activities including the distribution of evangelistic literature to all homes in the village.

We also have activities such as coffee morning and community meals with an open invitation to people in the village to come to these.

The Trustees confirm that they have complied with their duties under the Charities Act with regards to public benefit.

Willington Baptist Church

Report of the Trustees for the Year Ended 31 December 2022 (continued)

Structure, Governance and Management

Governing Document

The governing document is the Church's constitution.

Trustees

The Trustees are the appointed Elders of the Church, and were appointed at the commencement of the Charity, they will be reappointed annually at the Church AGM.

Mrs Angela McEvansoneya (Chair)	Appointed 26.4.2022
Mr Geoffrey McEvansoneya (Church Treasurer)	Appointed 26.4.2022
Mrs Beryl Hosking (Church Secretary)	Appointed 26.4.2022
Rev Robin Merrifield	Appointed 26.4.2022

Pastor – Rev Robin Merrifield

Registered Office

13 Twyford Road
Willington
Derby
DE65 6DS

Website – www.willingtonbaptistchurch.org.uk

Independent Examiner

Mrs D J Lockwood FCCA, ACA, ATT
Haines Watts, Chartered Accountants
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham
NG9 8AA

Bankers

Santander
Bootle
Merseyside
L30 4GB

HSBC
1 St Peters Street
Derby
DE1 2AE

Solicitors

Edward Connor Solicitors
10 The Point
Market Harborough
LE16 7QU

Willington Baptist Church

Report of the Trustees for the Year Ended 31 December 2022 (continued)

Financial Review

The church's finances continue to be soundly based.

There was a small in year surplus for 2022 and at the year end total reserves of £11,064.

Related Party

Robin Merrifield who is the Pastor of Willington Baptist Church is also a part time Pastor for Duffield Baptist Church, who on occasions share costs between the Churches.

Reserves

Reserves are held in the bank account and as cash. We do not hold a specific level of reserves. There are a few ongoing financial commitments, if it was felt the charity was unable to continue, then these amounts would be identified and paid and the charity would cease.

Risk Management

The Trustees are responsible for the risks faced by the charity and have reviewed the major risks and measures for their mitigation as part of an ongoing process. They are satisfied that the process adopted is adequate to identify and mitigate any impact which such risks might have on the charity or its activities in the future.

Future Developments

To continue to grow the church and to serve the local community through evangelistic activities.

Declaration

We, the Trustees, declare we have approved the Trustees' Report above, and are authorised to sign it on their behalf.

Full Name: Geoffrey McEvansoneya

Position: Treasurer

Signature.....*Geoffrey McEvansoneya*.....

Date *23.4.2023*

Full Name: Beryl Hosking

Position: Secretary

Signature.....*Beryl Hosking*.....

Date *30.4.2023*

**Independent Examiner's Report to the Trustees of
Willington Baptist Church ('the CIO')
For the period ended 31 December 2022**

I report to the Charity Trustees on my examination of the accounts of the CIO for the period ended 31 December 2022.

Responsibilities and Basis of Report

As the Charity Trustees of the CIO 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 CIO's accounts carried out under Section 145 of the Act. In carrying out my examination I have followed all applicable directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

Accounting records were not kept as required by Section 130 of the Act; or

The accounts do not accord with those records.

The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

D. J. Lockwood

Dated *01.05.2023*

Mrs D J Lockwood FCCA ACCA ATT(fellow)
Chartered Accountant

Haines Watts
Cliffe Hill House
22-26 Nottingham Road
Stapleford
Nottingham NG9 8AA

Dated:

Willington Baptist Church

Receipts and Payments Account for the Year Ended 31 December 2022

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>2022</u> £
Receipts				
Transfer from Willington Baptist Church	14	4,048	1,387	5,435
Offerings, Donations and Legacies	2	23,747	-	23,747
Raised for Mission, Pastoral and Outreach Activities	3	-	1,655	1,655
Income Tax Recovered on Gifts		2,841	-	2,841
Raised for other causes/ Missions	4	20	-	20
Total Incoming Resources		<u>30,656</u>	<u>3,042</u>	<u>33,698</u>
Expenses				
Distributed to other causes/ Missions	5	801	300	1,101
Distributed and gifted for Individual Missions/ Ministries	6	1,455	-	1,455
Distribution of Own Caring and Mission Funds	7	317	1,753	2,070
Pastoral and Outreach	8	11,287	-	11,287
Church Running Costs – Premises	9	1,233	-	1,233
Church Running Costs - Administration	10	4,675	-	4,675
Maintaining Church Buildings and Equipment	11	813	-	813
Total Outgoings		<u>20,581</u>	<u>2,053</u>	<u>22,634</u>
Surplus/ (Deficit) for the Year		<u>10,075</u>	<u>989</u>	<u>11,064</u>
Cash Funds C/Fwd		<u>10,075</u>	<u>989</u>	<u>11,064</u>
Statement of Assets and Liabilities as at 31 December 2022				
Monetary Assets		<u>10,075</u>	<u>989</u>	<u>11,064</u>

Willington Baptist Church

Statement of Assets and Liabilities as at 31 December 2022

		<u>2022</u>	
	<u>Note</u>	<u>Unrestricted</u>	<u>Restricted</u>
<u>ASSETS</u>			
<u>Cash Funds</u>	12		
Santander Current Account		9,598.27	1,442.00
Cash in Hand		23.87	-
		<u>9,622.14</u>	<u>1,442.00</u>

OTHER MONETARY ASSETS

2022

£835.00 Gift Aid Debtor

NON – MONETARY ASSETS

Held under legal title (in the process of being transferred to the Charity with the Land Registry) - The church premises at 13 Twyford Road, Willington, Derby, DE65 6DS – sum insured £370,834.

LIABILITIES (GENERAL FUND)

2022

£

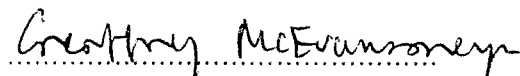
750 Accountant's Report

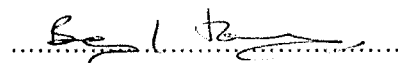
Receipts and Payments Account

The Trustees have elected to prepare the Financial Statements on a receipts and payments basis and as such is required to produce a Statement of Assets and Liabilities at the year end. Monetary assets are as above and detailed in note 12, other assets are detailed in the related notes, if applicable.

Approval Statement

I approve the Financial Statements which comprise of the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Haines Watts Nottingham Limited with all information and necessary explanations.


Geoffrey McEvansoneya
Treasurer


Beryl Hosking
Secretary

Approved on 23.4.2023

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022

1a. Accounting Policies

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

- a) Income
This is accounted for on a receivable purpose in the period which it is received.

- b) Payments
These are accounted for as paid.

- c) Fund Balances

Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the church without further specified purpose and are available as general funds.

Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor and are subjected to restrictions of their expenditure imposed by the donor or through the terms of an appeal.

The charity meets the definition of a public benefit entity under FRS102.

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts are presented in sterling (£).

1b. Trustee Expenses

There were no expenses reimbursed to Trustees in this year, other than for the repayment of general running costs.

1c. Trustees Remuneration

No remuneration or emoluments were received by the Trustees either in their capacities as Trustees or as members of the Board of Trustees. Rev R Merrifield is a trustee of the Charity is also a paid employee of the charity, this is allowed in the Trust Deed which has received Charity Commission approval.

1d. Taxation

The church is covered by the charity registration and as such no taxation is payable on the excess of income over expenditure.

1e. Employee Costs

There are two employees (see note 8 and 10) there are no emoluments paid in excess of £60,000.

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022(Continued)

1f. Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administrated funds. Contributions payable for the year are shown in the statement of financial activities (see note 8) a total cost in the year of £451.

	Unrestricted Funds £	Restricted Funds £	2022 £
2 Offerings, Donations and Legacies			
Offerings	23,621	-	23,621
Contributions to Church costs	126	-	126
	<u>23,747</u>	<u>-</u>	<u>23,747</u>
3 Raised for Mission, Pastoral and Outreach Activities			
Bulgaria Fund	-	1,295	1,295
Outreach Fund	-	230	230
Monday Club	-	130	130
	<u>-</u>	<u>1,655</u>	<u>1,655</u>
4 Raised for Other Causes/Missions			
Cumberland Trust	20	-	20
	<u>20</u>	<u>-</u>	<u>20</u>
5 Distributed to Other Causes/ Missions			
Missionary Aviation Fellowship	200	-	200
Salvation Army	200	-	200
Tear Fund	194	300	494
Zambesi Mission	200	-	200
Welcome Churches	7	-	7
	<u>801</u>	<u>300</u>	<u>1,101</u>
6 Distributed and Gifted for Individual Missions/ Ministries			
Special Collections and Specific Gifts	1,455	-	1,455
	<u>1,455</u>	<u>-</u>	<u>1,455</u>

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022 (Continued)

	Unrestricted Funds £	Restricted Funds £	2022 £
7 Distribution of Own Caring and Mission Funds			
Bulgaria Fund Distributions Made	150	1,120	1,270
Caring Fund Distributions Made	167	183	350
Outreach Distributions Made	-	450	450
	<u>317</u>	<u>1,753</u>	<u>2,070</u>
8 Pastoral and Outreach			
Pastor's Salary and Expenses	10,797	-	10,797
Pastor's Pension	277	-	277
Children and Youth Work Expenses	213	-	213
	<u>11,287</u>	<u>-</u>	<u>11,287</u>
9 Church Running Costs – Premises			
Insurance	714	-	714
Light and Heat	468	-	468
Water Rates	51	-	51
	<u>1,233</u>	<u>-</u>	<u>1,233</u>
10 Church Running Costs - Administration			
Legal and Professional Fees	2,900	-	2,900
Stationery, Advertising, Literature and Teaching Material	450	-	450
CCLI Licence	351	-	351
Cleaner's Wage, Cleaning and Hygiene costs	915	-	915
Sundry Expenses	59	-	59
	<u>4,675</u>	<u>-</u>	<u>4,675</u>
11 Maintaining Church Buildings and Equipment			
Repairs and Maintenance - Property	813	-	813
	<u>813</u>	<u>-</u>	<u>813</u>

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022(Continued)

12 Movement in Funds	At 1 January 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2022
	£	£	£	£	£
Unrestricted Funds					
Unrestricted funds may be used by the Church for any of its ordinary purposes					
General Funds (combined totals)	-	30,656	20,581	-	10,075
Restricted Funds (Combined Totals)					
Restricted funds represent income which may be expended only on those restricted objects provided in the terms of a trust or bequest, or donations or grants received or invited for a specific purpose. These funds can only be spent on the specific purposes for which they were given, Any remaining balance unspent must be carried forward as a balance on that fund for future expenditure on that specific purpose, or returned; it cannot be adsorbed into general funds.					
Caring Fund	735	-	(243)	-	492
Outreach Fund	382	565	(450)	-	497
Ministry and Mission Support Fund	-	3,250	(3,250)	-	-
Haiti via Tear Fund	300	-	(300)	-	-
	<u>1,417</u>	<u>3,815</u>	<u>(4,243)</u>	<u>-</u>	<u>989</u>

Purpose of the Restricted Funds Held:-

Caring Fund: A fund set up to offer care to the local community, balance held at 31.12.22 £492 (31.12.21 £735).

Monday Club Fund (now Outreach Fund): On the second Monday of the month we welcome people to our Monday Club at 10.30am. This is open to all ages but us a particular favourite of senior citizens!. We start with tea, coffee and cake and this is followed by a variety of activities including visiting speakers, films, craft and on the odd occasions, chair exercises! Balance held at 31.12.22 £497 (31.12.21 £382).

Ministry and Mission Support Fund: Monies paid in the year raised by the congregation to support work in Bulgaria, Ukraine and other projects, all spent in the year.

Haiti Fund via Tear Fund: Monies raised at a Harvest collection, paid in the year to Tear Fund for work in Haiti.

13. Related Party

Robin Merrifield who is the pastor of Willington Baptist Church is also a part time pastor for Duffield Baptist Church, who on occasion share costs between the churches.

There are no other related party details to note.

Willington Baptist Church

Receipts and Payments Account for the Year Ended 31 December 2022 (Prior to charity status)

- 14 These details given form part of the charity's accounts, before Willington Baptist Church became a charity it prepared accounts, which were overseen by the East Midlands Baptist Association. The Charity Commission now require that all charities with income exceeding £5,000 register with the Charity Commission.

Willington Baptist Church registered as a charity on 26 April 2022 and at that point transferred the funds held of £5,435 shown within this note to the Charitable Incorporated Organisation as a gift. The church premises at 13 Twyford Road, Willington, DE56 6DS also transferred ownership at the incorporation date.

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Period to</u> <u>26.04.22</u> £	<u>Year to</u> <u>31.12.21</u> £
Receipts					
Offerings, Donations and Legacies	2	6,486	-	6,486	21,288
Raised for Mission, Pastoral and Outreach Activities	3	-	805	805	2,495
Income Tax Recovered on Gifts		1,898	-	1,898	4,618
Raised for other causes/ Missions	4	20	1,355	1,375	755
Total Incoming Resources		<u>8,404</u>	<u>2,160</u>	<u>10,564</u>	<u>29,156</u>
Expenses					
Distributed to other causes/ Missions	5	1,489	1,355	2,844	3,175
Distributed and gifted for Individual Missions/ Ministries	6	110	-	110	276
Distribution of Own Caring and Mission Funds	7	-	835	835	3,092
Pastoral and Outreach	8	5,319	-	5,319	16,187
Church Running Costs – Premises	9	427	-	427	1,670
Church Running Costs - Administration	10	3,352	-	3,352	2,645
Maintaining Church Buildings and Equipment	11	930	-	930	2,565
Total Outgoings		<u>11,627</u>	<u>2,190</u>	<u>13,817</u>	<u>29,610</u>
Surplus/ (Deficit) for the Year		(3,223)	(30)	(3,253)	(454)
Cash Funds B/Fwd		7,271	1,417	8,688	9,142
Cash Funds C/Fwd		<u>4,048</u>	<u>1,387</u>	<u>5,435</u>	<u>8,688</u>
Statement of Assets and Liabilities as at 26 April 2022					
Monetary Assets – Transferred to the Charity		<u>4,048</u>	<u>1,387</u>	<u>5,435</u>	<u>8,688</u>

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022 (Prior to charity status)

	Unrestricted Funds £	Restricted Funds £	Period to 26.4.22 £	Year to 31.12.21 £
2 Offerings, Donations and Legacies				
Offerings	6,301	-	6,301	25,294
Contributions to Church costs	185	-	185	612
	<u>6,486</u>	<u>-</u>	<u>6,486</u>	<u>25,906</u>
3 Raised for Mission, Pastoral and Outreach Activities				
Bulgaria Fund	-	600	600	1,585
Caring Fund	-	-	-	250
Pastoral and Outreach	-	-	-	-
Monday Club	-	205	205	660
	<u>-</u>	<u>805</u>	<u>805</u>	<u>2,495</u>
4 Raised for Other Causes/Missions				
Welcome Churches	-	30	30	405
Goat's Project	-	1,000	1,000	-
Ukraine	-	325	325	-
Zambesi Mission	-	-	-	-
Charitable Appeals and Open Doors	-	-	-	-
Haiti Fund	-	300	300	300
Cumberland Trust	20	-	20	50
	<u>20</u>	<u>1,355</u>	<u>1,375</u>	<u>755</u>
5 Distributed to Other Causes/ Missions				
Evangelical Alliance	80	-	80	80
Missionary Aviation Fellowship	-	-	-	200
Open Doors	-	-	-	220
Salvation Army	-	-	-	200
Ukraine Donation	-	325	325	-
Upbeat Communities	-	-	-	200
WEC International	-	-	-	1,200
Zambesi Mission	59	1,000	1,059	400
Welcome Churches	1,350	30	1,380	675
	<u>1,489</u>	<u>1,355</u>	<u>2,844</u>	<u>3,175</u>
6 Distributed and Gifted for Individual Missions/ Ministries				
From Offerings	110	-	110	30
Special Collections and Specific Gifts	-	-	-	246
	<u>110</u>	<u>-</u>	<u>110</u>	<u>276</u>

Willington Baptist Church

Notes to the Accounts for the Year Ended 31 December 2022 (Prior to charity status)

	Unrestricted Funds £	Restricted Funds £	Period to 26.4.22 £	Year to 31.12.21 £
7 Distribution of Own Caring and Mission Funds				
Bulgaria Fund Distributions Made	-	775	775	2,054
Caring Fund Distributions Made	-	60	60	500
Monday Club Distributions Made	-	-	-	533
	<u>-</u>	<u>835</u>	<u>835</u>	<u>3,092</u>
8 Pastoral and Outreach				
Pastor's Salary and Expenses	5,120	-	5,120	15,346
Pastor's Pension	174	-	174	522
Children and Youth Work Expenses	25	-	25	295
Visiting Speakers' Expenses	-	-	-	24
	<u>5,319</u>	<u>-</u>	<u>5,319</u>	<u>16,187</u>
9 Church Running Costs – Premises				
Insurance	-	-	-	657
Light and Heat	365	-	365	751
Water Rates	62	-	62	137
	<u>427</u>	<u>-</u>	<u>427</u>	<u>1,670</u>
10 Church Running Costs - Administration				
Accountancy Fee	660	-	660	-
Other Legal and Professional	2,041	-	2,041	523
Subscriptions and Registrations	38	-	38	30
Stationery, Advertising, Literature and Teaching Material	150	-	150	118
CCLI Licence	-	-	-	337
Cleaner's Wage, Cleaning and Hygiene costs	445	-	445	1,320
Sundry Expenses	-	-	-	317
Bank Charges	18	-	18	-
	<u>3,352</u>	<u>-</u>	<u>3,352</u>	<u>2,645</u>
11 Maintaining Church Buildings and Equipment				
Repairs and Maintenance – Equipment	930	-	930	503
Repairs and Maintenance - Property	-	-	-	2,062
	<u>930</u>	<u>-</u>	<u>930</u>	<u>2,565</u>