

The Charity Registration Number is :- 1199278

Didsbury Baptist Church

Report and Accounts

31 August 2023

Didsbury Baptist Church

Report and accounts for the period ended 31 August 2023

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Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The Trustees present their Report and Accounts for the period ended 31 August 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Didsbury Baptist Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1199278.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

School Lane/Beaver Road

Manchester

M20 6SX

Telephone 01614341451

Email Address didsburybaptist@outlook.com Web address <https://didsburybaptist.org.uk/>

The Trustees in office on the date the report was approved were:-

Anna Wright - Appointed 27 March 2022

Sarah Chambers - Appointed 27 March 2022

Aileen Doherty - Appointed 27 March 2022

Rev Robert Parkinson - Appointed 27 March 2022

Graham Nicholls - Appointed 27 March 2022

Sabrina Marshall - Appointed 27 March 2022

Stephen Elliott - Appointed 27 March 2022

Elizabeth Marshall - Appointed 27 March 2022

The following persons served as Trustees during the period ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The first Trustees are appointed for an initial three-year term with the opportunity to be nominated for reappointment at the end of each three-year term. Elected Trustees are appointed for terms of one, two or three years. One-third of elected Trustees shall usually retire each calendar year with the opportunity to be nominated for reappointment for terms of one, two or three years. Excluding any Minister or Ministers of the Church the maximum number of Trustees is nine and minimum is three.

All the Trustees are also members of the charity.

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal purposes of the Church are: -

The advancement of the Christian faith according to the principles of the Baptist denomination.

The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Nothing in this constitution shall authorise an application of the property of the Church for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 or section 2 of the Charities Act (Northern Ireland) 2008.

The main activities undertaken in relation to those purposes during the period.

In fulfilling the Purpose the Church will engage in a range of activities either on its own or with others that will vary from time to time with activities being initiated, expanded, or closed, as appropriate.

The activities may include but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Baptist Union's Declaration of Principle;
- the Communion of the Lord's Supper which shall normally be observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;

The main activities undertaken during the period to further the charity's purpose for the public benefit.

The Church has provided a weekly service of public worship every Sunday. It has celebrated Holy Communion at least twice monthly and has provided a Young Church activity for children and young people at least twice monthly. It has conducted regular Bible Study, prayer and support activities to nurture Christian community, education, growth and discipleship and has provided a weekly drop-in coffee morning for the general public. The Church gives a proportion of its income and makes financial appeals for mission and humanitarian aid organisations it supports. It provides a collection point for food donations to local foodbanks. The church has also made its buildings available for the use of various community and charitable organisations and activities and as a polling station.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The short term and longer term aims and objectives.

The church's agreed aims are:

- 1 To follow Jesus by proclaiming the Kingdom of God in words and deeds in ways that are real and relevant to contemporary people and the society in which they live.
- 2 To invite people to respond to the Gospel of Jesus Christ in repentance, faith and commitment expressed through baptism and church membership and Christian service in the world.
- 3 To focus the church's mission and ministry by serving the people of Didsbury, while understanding and participating in God's wider mission.
- 4 To provide a Christian community in which all people, including those of other faiths and none, will be accepted, valued and welcomed as they are.
- 5 To provide a Christian community in which disciples of Jesus Christ have the opportunity to worship God, use their gifts and grow in their understanding and practice of Christian faith.
- 6 To be a church based on the order and principles of the Baptist denomination expressed in membership of the Baptist Union of Great Britain.
- 7 To be a church which recognises that it belongs to the one Church of Jesus Christ.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the period.

Although the Church is not a grant making body as such, it provides through its general funds for gifts to support a variety of Christian missionary organisations and through which the Church meets its objectives. All Baptist churches are encouraged to make a regular donation to Home Mission and BMS World Mission; Didsbury Baptist Church has observed this practice for many years and budgets to do so annually out of its income. It also supports Northern Baptist College as the local college for the training of Baptist ministers, with which it has had strong links for a long period.

The main achievements and performance of the charity during the period.

Worship and Prayer

Services of worship continue to be held every Sunday morning. The size of our post-pandemic congregation is increasing slightly, and we continue to livestream our Sunday morning service online to a small but significant number of people.

We continue to offer a Sunday Morning Young Church activity on the first and third Sunday mornings of each month.

Our regular Wednesday morning prayer gathering continues to be held online every Wednesday at 9am via Zoom.

Pastoral Care

The church generally offers weekly small group activities for Christian education, prayer and support either in the sanctuary or online via Zoom. During Lent we held an ecumenical study series based on the book *I Thirst* by Stephen Cottrell on Wednesday evenings.

In Holy Week, members of our congregation and guests gathered for a bring-and-share meal and family friendly Holy Communion service on Maundy Thursday.

In April, the church provided an all-day First Aid training course for 9 members of the congregation.

Some of our church members are unable to attend services and activities due to sickness or age. Our minister, Robert Parkinson, has visited all who have requested it, and continues to seek out those with pastoral needs and to meet, support, and pray with them in their homes or wherever appropriate.

Our membership numbers remained stable. Two people joined our membership but, sadly, one died, and we closed the reporting period with a membership of 50.

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Mission

During the reporting year, the church has continued to collect food items in support of our local foodbank, provide sandwiches for a local homelessness outreach, participated in Christian Aid appeals, supported the work of BMS World Mission and supported the work of Baptist Home Mission, the NWBA 'Count Me In' scheme and Northern Baptist College.

Our weekly drop-in coffee morning activity, Friday Friends, met every Friday morning in the sanctuary from 10.30am until 12.30pm. While all are welcome, the event largely attracts older people in need of company and social interaction. Between 8 and 15 people were usually in attendance.

The Church agreed to prepare to run an Alpha Course in the Autumn of 2023 as one way of introducing others to the Christian faith. A team was recruited, and Alpha team training sessions were held in June 2023.

Ecumenical Relationships

Didsbury Baptist Church is a member of Churches Working Together in Didsbury. Our minister, Robert Parkinson, attends regular Clergy and Leaders' gatherings and the church participates in the annual pulpit exchange and in services and events organised by the group. We participated again, for example, in the annual ecumenical Pulpit Exchange during the Week of Prayer for Christian Unity and in the annual ecumenical Lent Course. We also participated in the annual Free Churches' Good Friday Service that took place at East Didsbury Methodist Church. Didsbury Baptist Church hosted the ecumenical World Day of Prayer in March 2023.

The Church Building

In fulfilment of the church's aims to serve the people of the local area, the premises are used by many community groups and for a great variety of community activities. The sanctuary regularly functions as a concert venue, rehearsal space, and day-conference site. It is used regularly as a polling station and as a hub for community gatherings.

The Church commissioned a Quinquennial Buildings Review in January that identified various items requiring attention. These were noted and prioritised. In July, work was carried out to repair pointing failures on several of the buttresses, as well as repair work to the boundary wall of the property. Further pointing failures on several remaining buttresses were identified and the trustees are planning for repairs to be carried out soon, in addition to the other improvements noted in the buildings review. The additional expenditure which will be required has been included in the budget for the 2023/2024 financial year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are appointed at Church Members Meetings.

The policies and procedures for the induction and training of trustees.

Information for new Charity Trustees.

The Charity Trustees will make available to each new Charity Trustee, on or before his or her first appointment:

- a copy of the constitution and any amendments made to it;
- a copy of the Church's latest trustees' annual report and statement of accounts; and
- a summary of key issues that have recently been under consideration by the Charity Trustees with sufficient background information to enable the newly appointed Charity Trustee to gain an understanding of the ways of working among the Charity Trustees with the intention that a newly appointed Charity Trustee will be helped to understand the work of the Church and their responsibilities so as to contribute positively to Charity Trustees meetings as soon as possible after their appointment.

Didsbury Baptist Church
Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The charity's organisational structure.

The Church is governed in accordance with the constitution dated 27 March 2022.

Subject to any specific or general directions of the Church Members' Meeting and the provisions of the constitution the Charity Trustees are responsible for the control, management and administration of the Church save that the Charity Trustees are not required to do anything that would cause them to be in breach of the constitution or any trustee duty placed upon them as a result of this role.

How the charity makes decisions and how decisions are delegated.

The Charity Trustees may delegate any of their powers or functions to a committee or committees, and, if they do, they must determine the terms and conditions on which the delegation is made. The Charity Trustees may at any time alter those terms and conditions or revoke the delegation.

Notwithstanding any such delegation the Charity Trustees retain overall responsibility.

This power is in addition to the power of delegation in the General Regulations and any other power of delegation available to the Charity Trustees, but is subject to the following requirements:

- a committee may consist of two or more persons, but at least one member of each committee must be a Charity Trustee;
- the routine acts and proceedings of any committee must be brought to the attention of the Charity Trustees as a whole as soon as is reasonably practicable; and
- where any committee identifies a major difficulty in their area of work or an urgent matter affecting the life and work of the Church, they must tell the Charity Trustees without delay.

The Charity Trustees shall from time to time review the arrangements which they have made for the delegation of their powers.

The charity's relationships with related parties.

The Church is affiliated to the Baptist Union of Great Britain and is a member of the North Western Baptist Association. It is also a member of Churches Working Together in Didsbury and Burnage.

The trustees' bankers and advisors

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

Financial review

The charity's financial position at the end of the period ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023
	£
Net income	448,957
Unrestricted Revenue Funds available for the general purposes of the charity	402,482
Designated Revenue Funds	45,000
Total Unrestricted Funds	447,482
Restricted Revenue Funds	1,475
Total Funds	448,957

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Financial review of the position at the reporting date, 31 August 2023 .

The transfer of the church's assets from the unincorporated association to the CIO took place on 1 January 2023 and the narrative below relates to financial activities between that date and the standard end of the church's financial year on 31 August 2023.

General Fund

Receipts

Thanks to the continued generosity of members of the church and congregation £33,438 was received through general giving. These donations are made predominantly by standing order, but the taking of an offering during Sunday worship services was reinstated during the period and has led to an increase in cash giving compared with the two previous financial years.

There were also some donations via the Charities Aid Foundation, a one-off donation direct to the church and some miscellaneous donations for specific purposes, including the Impact Weekend. Donations of £240 nominated specifically for the hardship fund were made.

A thanksgiving offering was taken in May to celebrate paying off the loan on the manse. This raised £602 which was donated to the North Western Baptist Association's 'Count me in' project.

Other receipts included:

- Lettings payments received during the period from January to August 2023 raised £17,648.
- £13,413 resulting from a retrospective Gift Aid claim covering 6 April 2021 to 12 June 2022.
- Attendees at Friday Friends contributed £475 to cover the costs of refreshments and other items, such as birthday cards. The church benefits from a net surplus, with expenditure on Friday Friends totalling £177.

Expenses

The cost of ordained ministry – gross stipend, employer's pension contribution, fees for visiting preachers and costs reimbursed to the minister- was £24,975.

Premises costs relate to both the church building and the manse. As the owner, the church pays the council tax on the manse, plus the water rates and boiler maintenance; the minister receives an allowance as part of the stipend towards heating and lighting. The church pays the buildings insurance for the manse plus the church's own insurance (including Employer's and Public Liability). The cost of light, heat and power (£6,990) applies to the church buildings only. The figure for cleaning and waste management includes purchase of supplies, waste disposal and window cleaning. The cleaner's pay is categorised elsewhere.

Budgeted donations of £4,470 were made to other causes (BMS World Mission, Baptist Home Mission and Northern Baptist College), plus some additional receipts for BMS Birthday scheme which were processed through the church account. The thanksgiving donation to NWBA 'Count me in' was noted above.

At 31 August 2023 the current account stood at £19,013.

Investment Fund

At 31 August 2023, the investment account with the Baptist Union was valued at £100,629.34, including interest of £1,546, accrued from 1 January – 31 August 2023.

Of this £45,000 was designated as reserves (2022/2023).

Manse loan

The final instalment of the manse loan was paid off in February 2023, and the church has no other loans or debts outstanding.

Policies on reserves.

Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2021/2022 the reserves were set at a level of £40,000; for the financial year 2022/2023 the reserves were £45,000.

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them, factors likely to affect future financial performance and summary of plans for the future and the trustees' perspective of the future direction of the charity.

The major risks to which the Church is exposed consist of potential buildings failures, loss of income, and potential harmful behaviour. Policies are therefore maintained for finance, human resources, safeguarding, data protection and health and safety.

In addition to its regular activities, the Church has agreed to offer an Alpha Course for the purpose of evangelisation and catechesis.

Details of The Independent Examiner

Eric Langer BSc FCA

ICAEW
8-10 Gatlley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Didsbury Baptist Church

Trustees' Annual Report for the period from 27 March 2022 to 31 August 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

23/11/2023

This report was approved by the board of trustees on



.....
Stephen Elliott
Trustee



.....
Aileen Doherty
Trustee

Didsbury Baptist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the period ended 31 August 2023

I report to the trustees on my examination of the accounts of Didsbury Baptist Church (the Trust) for the period ended 31 August 2023.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of ICAEW, which is one of the listed bodies.

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

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



.....
Eric Langer BSc FCA - Independent Examiner
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 24 November 2023

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

Statement of Financial Activities for the period ended 31 August 2023

	SOR P Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023	2023	2023
		£	£	£
Income & Endowments from:				
Donations & Legacies	A1	44,922	440	45,362
Charitable activities	A2	6,762	-	6,762
Other trading activities	A3	10,886	-	10,886
Investments	A4	1,599	-	1,599
Other	A5	447,897	1,035	448,932
Total income	A	512,066	1,475	513,541
Expenditure on:				
Charitable activities	B2	64,584	-	64,584
Total expenditure	B	64,584	-	64,584
Net income for the year		447,482	1,475	448,957
Net income after transfers	A-B-C	447,482	1,475	448,957
Net movement in funds		447,482	1,475	448,957
Reconciliation of funds:-	E			
Total funds carried forward		447,482	1,475	448,957

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

Didsbury Baptist Church - Resources applied in the period ended 31 August 2023 towards fixed assets for Charity use:-

	2023 £
Funds generated in the year as detailed in the SOFA	448,957
Resources applied on functional fixed assets	(320,000)
Net resources available to fund charitable activities	<u>128,957</u>

Movements in revenue and capital funds for the period from 27 March 2022 to 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Recognised gains and losses before transfers	447,482	1,475	448,957
Closing revenue funds	<u>447,482</u>	<u>1,475</u>	<u>448,957</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £
At 27 March	-
Transfer (to)/from revenue accumulated funds	45,000
At 31 August	<u>45,000</u>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Revenue accumulated funds	402,482	1,475	403,957
Revenue designated funds	45,000	-	45,000
Total funds	<u>447,482</u>	<u>1,475</u>	<u>448,957</u>

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Statement of Financial Activities for the period ended 31 August 2023

Didsbury Baptist Church

Income and Expenditure Account for the period from 27 March 2022 to 31 August 2023 as required by the Companies Act 2006

	2023
	£
<i>Income</i>	
Income from operations	63,010
Investment income and interest	
Interest receivable	1,599
Other operating income	448,932
Gross income in the period before exceptional items	513,541
Gross income in the period including exceptional items	513,541
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	38,634
Governance costs	25,944
Interest payable	6
Total expenditure in the period	64,584
Net income before tax in the financial year	448,957
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	448,957
Retained surplus for the financial year	448,957
All activities derive from continuing operations	

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church - Balance Sheet as at 31 August 2023

		SORP		
	Notes	Ref		2023 £
Fixed assets		A		
Tangible assets	9	A2		320,000
Current assets		B		
Debtors	10	B2	13,917	
Cash at bank and in hand		B4	119,767	
Total current assets			133,684	
Creditors: amounts falling due within one year	11	C1	(4,727)	
Net current assets				128,957
The total net assets of the charity				448,957
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	15	D2	1,475	
				1,475
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	402,482	
				402,482
Designated Funds				
Designated Revenue Funds	15	D3	45,000	
				45,000
Total charity funds				448,957

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Stephen Elliott
Trustee



Aileen Doherty
Trustee

Approved by the board of trustees on 23/11/2023

The notes attached on pages 15 to 26 form an integral part of these accounts.

Didsbury Baptist Church

Cash Flow Statement for the period from 27 March 2022 to 31 August 2023

		2023 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A	<u>119,001</u>
Cash flows from investing activities		
Interest received		1,599
Cash flows from financing activities		
Repayment of amounts borrowed		(833)
Net cash provided by financing activities	C	<u>(833)</u>
Overall cash provided by all activities	A+B+C	<u>119,767</u>

Cash movements

Change in cash and cash equivalents from activities in the period ended 31 August 2023	119,767
Cash and cash equivalents at 27 March 2022	-
Change in cash and cash equivalents due to exchange rate movements	-
Cash at bank and in hand less overdrafts at 31 August	<u>119,767</u>

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	448,957
Adjustments for :-	
Dividends, interest and rents from investments	(1,599)
Decrease in debtors	5,840
Increase in creditors, excluding loans	(716)
Funds transferred from previous entity excluding bank, cash and loan	(333,481)
Net cash provided by operating activities	A <u>119,001</u>

Analysis of cash and cash equivalents

	2023 £
Cash in hand for the period ended 31 August 2023	119,767
Total cash and cash equivalents	<u>119,767</u>

Analysis of change in net debt

	<i>At start of period</i>	<i>Cash Flows and at end of period</i>
Cash	-	119,767
Total	<u>-</u>	<u>119,767</u>

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and 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 (FRS 102), Charities SORP(FRS102), as amended by Update Bulletin 1. The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Risks and future assumptions

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an incorporated trust registered in England. The principal address of the charity is School Lane/Beaver Road, Manchester, M20 6SX.

Policies relating to categories of income and income recognition.

Nature of income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Categories of Income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the statutory requirements of the charity.

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

The Manse property is stated at cost.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Pensions - defined contribution schemes

The charity contributes to the Baptist Pension Scheme, which since 1st January 2015 has been 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.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the church there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the church.

4 Net surplus in the financial year

2023
£

The net surplus in the financial year is stated after charging:-

Trustees' remuneration	21,517
Pension costs	2,627
Auditors' remuneration	-
	<hr/>
Number of trustees to whom benefits accrued under money purchase pension schemes	1
	<hr/>

5 Interest payable

2023
£

Loan interest	6
	<hr/>
	<hr/>

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

6 Staff costs and emoluments

Salary costs	2023
	£
Gross Salaries excluding trustees and key management personnel	7,624
Trustees' Remuneration as detailed in note 8	21,517
Other benefits paid to trustees, as detailed in note 8	2,627
Total salaries, wages and related costs	31,768
Numbers of full time employees or full time equivalents	2023
The average number of total staff employed in the period was	3
Engaged on charitable activities	2
Engaged on management and administration	1
	3
The details of remuneration paid to trustees is shown in note 8	
No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.	
Highest paid employee	
The remuneration in the period year was	21,517
Pension contributions paid by the employer	2,627
Total remuneration package included in total salaries above	24,144

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

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

8 Remuneration and payments to Trustees and persons connected with them

	2023
	£
Remuneration payable to trustees or connected persons	
Total remuneration	21,517

In accordance with the Constitution Minister or Ministers appointed by the Church are Charity Trustees they will be entitled to be paid an agreed and reasonable remuneration or stipend out of the funds of the Church provided that a majority of the Charity Trustees at any given time do not benefit under this provision.

In addition to the minister's stipend, the payments made to other Trustees were for the reimbursement of expenses lawfully incurred on behalf of the church.

	2023
	£
Pension payments relating to trustees or connected persons	
Rev R Parkinson	2,627
	2,627

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

9 Tangible fixed assets

Current Year	Land and Buildings £	Total £
Cost		
Additions	320,000	320,000
At 31 August 2023	320,000	320,000
Depreciation		
At 31 August 2023	-	-
Net book value At 31 August 2023	320,000	320,000
At 26 March 2022	-	-

10 Debtors

	2023
	£
Trade debtors	100
Prepayments and accrued income	13,746
Other debtors	71
	13,917

11 Creditors: amounts falling due within one year

	2023
	£
Trade creditors	495
Accruals	3,249
PAYE, NIC VAT and other taxes	943
Other creditors	40
	4,727

12 Pension commitments

The Church contributes to the pension scheme operated by the Baptist Union for its Ministers. The Church has accounted for this as a defined contribution scheme. The Baptist Union operates as sponsoring employer for the scheme. The assets of the scheme are held separately from those of the Church in an independently administered fund.

Over the years, several ministers have been members of the Baptist Union Ministers' Pension Scheme. At the present time, one serving minister is a member of the scheme in respect of which the church makes pension contributions. In recent years, the BU Pension Trustee has increased the level of contribution to include an element to meet the pension scheme deficit in respect of past service of current and retired Ministers.

In 2021, The BU approved a "Family solution" whereby it has contributed £33m to the pension scheme. This has reduced the overall obligation for employer churches and has shortened the period over which additional contributions have to be paid from 2039 back to 2029.

A subsequent valuation of the fund in 2022 saw the deficit fall to £nil and therefore no potential liability for the Church. The additional monthly contribution is now £1.

13 Income and Expenditure account summary

	2023
	£
At 27 March 2022	-
Surplus after tax for the year	448,957
At 31 August 2023	448,957

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	320,000	-	-	320,000
Current Assets	87,209	45,000	1,475	133,684
Current Liabilities	(4,727)	-	-	(4,727)
	402,482	45,000	1,475	448,957

15 Change in total funds over the period as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	See Note 17 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	447,482	(45,000)	402,482
Designated Revenue Funds	-	-	45,000	45,000
Total unrestricted and designated funds	-	447,482	-	447,482
Restricted funds:-				
Hardship Fund	-	1,275	-	1,275
Impact Weekend Fund	-	200	-	200
Total restricted funds	-	1,475	-	1,475
Total charity funds	-	448,957	-	448,957

16 Analysis of movements in funds over the period as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	512,066	(64,584)	-	447,482
Restricted funds:-				
Hardship Fund	1,275	-	-	1,275
Impact Weekend Fund	200	-	-	200
	513,541	(64,584)	-	448,957

17 Details of transfers between funds in the period as shown in Note 15

The transfers shown in note 15 above are:-	2023
	£
To/(from) Unrestricted Revenue Funds	(45,000)
To/(from) Designated Revenue Funds	45,000
Net transfers	-

£45,000 was transferred to Designated Revenue Funds to create a Strategic Reserve Fund.

Didsbury Baptist Church

Notes to the Accounts for the period from 27 March 2022 to 31 August 2023

18 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the 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.
Designated Revenue Funds	Strategic Reserve Fund. Reserves are held to ensure that the church could manage a significant downturn in either rentals receipts or membership giving. Reserves have been set aside to cover around 50% of budgeted expenditure over a year (rounded down where activities could be postponed). This is reassessed annually by the Trustees and approval is sought from the members when a new budget is presented. For the financial year 2021/2022 the reserves were set at a level of £40,000; for the financial year 2022/2023 the reserves were £45,000.

Restricted funds:-

Hardship Fund	The purpose of the Hardship Fund is to allow for financial help to be given to those in urgent need. This can be to members of the church and congregation, or members of the public who ask for assistance. It is usually given as a response to a pastoral need, which may be identified to and/or by the minister or a trustee.
Impact Weekend Fund	Funds to be spent on the Impact Weekend

19 Ultimate controlling party

The charity is under the control of its legal members.

If the Church is wound up, the members of the Church have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Donations and gifts from individuals			
Small donations individually less than £1000	43,422	440	43,862
Donations individually more than £1,000	1,500	-	1,500
Total donations and gifts from individuals	44,922	440	45,362
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	44,922	440	45,362

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Primary purpose and ancillary trading			
Letting of property for charitable purposes	6,762	-	6,762
Total Primary purpose and ancillary trading	6,762	-	6,762

22 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Total income from charitable trading	6,762	-	6,762
Total from charitable activities A2	6,762	-	6,762

23 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Income from letting and licensing of property for non charitable purposes	10,886	-	10,886
Total from other activities A3	10,886	-	10,886

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

24 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Bank Interest Receivable		1,565	-	1,565
Non Bank interest receivable		34	-	34
Total investment income	A4	1,599	-	1,599

25 Other income and gains

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current year</i>				
Friday Friends group		475	-	475
Sundry other income		206	-	206
Insurance claims - Revenue items		2,110	-	2,110
Transfer from previous entity		445,106	1,035	446,141
Total other income	A5	447,897	1,035	448,932

26 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current Year</i>				
Travel		158	-	158
Ministers book allowance		86	-	86
Assembly / conference fees		250	-	250
Visiting Preachers		337	-	337
Publicity		134	-	134
Young Church		97	-	97
Worship material		264	-	264
Friday Friends group expenses		163	-	163
Tea/coffee/flowers		167	-	167
Total direct spending	B2a	1,656	-	1,656

27 Expenditure on charitable activities- Grant funding of activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Current Year</i>				
Home Mission		2,070	-	2,070
BMS World Mission		2,080	-	2,080
Northern Baptist College		320	-	320
Gifts		602	-	602
Total grantmaking costs	B2c	5,072	-	5,072

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

28 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>			
Salaries - Administrative staff	2,211	-	2,211
Other salaries	5,413	-	5,413
Training / conference fees	380	-	380
<i>Premises Expenses</i>			
Rates and water charges	2,078	-	2,078
Light heat and power	6,990	-	6,990
Cleaning and waste management	1,035	-	1,035
Premises repairs, renewals and maintenance	6,840	-	6,840
Property insurance	1,555	-	1,555
Telephone and broadband expenses	847	-	847
<i>Administrative overheads</i>			
Stationery and printing	144	-	144
Subscriptions to periodicals	749	-	749
Equipment, repairs, expenses and maintenance	714	-	714
Licences & Permits	343	-	343
Officers expenses	31	-	31
<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Other legal and professional	2,506	-	2,506
<i>Financial costs</i>			
Bank charges	70	-	70
Loan interest	6	-	6
Total support costs - Current Year	31,912	-	31,912

29 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Independent Examiner's fees	1,800	-	1,800
Trustees' remuneration	21,517	-	21,517
Trustees Defined benefit pension costs	2,627	-	2,627
Total Governance costs	25,944	-	25,944

Didsbury Baptist Church

Detailed analysis of income and expenditure for the period from 27 March 2022 to 31 August 2023 as required by the SORP

30 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £
Total direct spending	B2a	1,656	-	1,656
Total grantmaking costs	B2c	5,072	-	5,072
Total support costs	B2d	31,912	-	31,912
Total Governance costs	B2e	25,944	-	25,944
Total charitable expenditure	B2	64,584	-	64,584

Didsbury Baptist Church

Activity analysis of Income and expenditure for the for the period from 27 March 2022 to 31 August 2023

This analysis is classified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2023 £
Activity		
Income from charitable activities		
Baptist Church		475
Income from other, non charitable, trading activities		
Other non charitable activities		17,648
Summary of Total Income, including the items above		
Charitable activities	A2	6,762
Other activities	A3	10,886
Donations & Legacies	A1	45,362
Investment income	A4	1,599
Other income	A5	448,932
Total income as shown in the SOFA	A	513,541
Categories of income		
Income from exchange transactions		513,541

32 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2023 £	2023 £	2023 £	2023 £
Baptist Church				
Direct costs	1,656	-	-	1,656
Employee costs not included in direct costs	-	8,004	-	8,004
Premises expenses	-	19,345	-	19,345
Administrative overheads	-	1,981	-	1,981
Professional fees	-	2,506	-	2,506
Financial costs	-	76	-	76
Grantmaking costs	-	-	5,072	5,072
Total Baptist Church	1,656	31,912	5,072	38,640

Didsbury Baptist Church

Activity analysis of Income and expenditure for the for the period from 27 March 2022 to 31 August 2023

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2023 £	2023 £	2023 £	2023 £
Total Baptist Church	1,656	31,912	5,072	38,640
Total Governance costs as detailed in Note 29	-	25,944	-	25,944
Total charitable expenditure	1,656	57,856	5,072	64,584

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 30

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Baptist Church	25,944	76	8,004	23,832
Grand Total	25,944	76	8,004	23,832

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total
	2023 £	2023 £	2023 £	2023 £
Baptist Church	-	-	5,072	5,072
	-	-	5,072	5,072

Fuller details of grants made and related costs, including support costs, are shown in note 27.

33 Analysis of non charitable expenditure by activity

Activity

Governance costs	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 29	25,944