

Ilkley Baptist Church

Registered Charity No. 1200496

Trustees' Annual Report and Accounts

Year Ended 31st December 2023



A Holdsworth, Auditor

1 Chantry Court
Chantry Drive
Ilkley
LS29 9HU

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Legal and Administrative Information

The Charity is called "Ilkley Baptist Church" and is registered with the Charity Commission for England and Wales and incorporated on the 28th September, 2022. Ilkley Baptist Church's postal address is 4 Kings Road, Ilkley, West Yorkshire, LS29 9AD.

Registered Charity Number	1200496
Registered Office	Ilkley Baptist Church 4 Kings Road Ilkley West Yorkshire LS29 9AD United Kingdom
Date of incorporation	28th September, 2022

The Trustees

The trustees who have served during the year until the date this report was approved are:

Rev David Callander (Minister)
Ms Margaret Illingworth (Church Secretary)
Ms Gabriella Nieland (Church Treasurer)
Ms Anne Wilkinson (Church Administrator)
Mr Eric Tomlinson
Mr Godfrey Perera
Mr Andrew Musgrave
Ms Deborah Swann

Appointed March, 2023

Independent Examiner

Ms Ann Holdsworth
Auditor
1 Chantry Court
Chantry Drive
Ilkley
LS29 9HU

Legal and Administrative Information

Bankers

Virgin Money
10-12 Kirkgate
Otley
West Yorkshire
LS21 3HJ

Trustees Annual Report

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Structure, Governance and Management

The church is a Registered Charity, with Trustees elected by its members, and its governance is set out in its constitution.

Election to the diaconate (the trustees) is normally for a three-year period, made by church members at an Annual Church Meeting or occasionally in between if vacancies arise, at ordinary church meetings. All church members are encouraged to attend those meetings. All regular worshippers at the church are encouraged to become formal members.

Normally, the trustees meet bi-monthly for formal meetings. Where necessary, decisions may be taken between meetings following verbal or email discussions.

Organisationally, the church operates in a multi-faceted manner through a series of groups which are:

- The Ministers and Trustees operate together to decide the spiritual direction, study topics and general direction of the church.
- The above also consider day-to-day matters, affecting those working in the building. They may individually make payments and incur minor personal expenses within budget. Periodic reports will be made to the trustees where budgets may need revision or new aspects, or extensions of the work are planned.
- The trustees consider financial and administrative matters with information provided by the church treasurer and church secretary and provide overall guidance on other aspects of church life.

- All are subject to discussions at constituted meetings of church members.

Trustee training begins prior to election where, following the procedure G101 'Guidance for Becoming a Trustee' the candidate is provided with a document detailing the duties and responsibilities of a trustee of the church and the church checks their suitability as a trustee. This is followed by a discussion between the candidate and one or more existing trustees to clarify issues and answer questions. Following election, the trustees are updated with changes to charity law or other legislation which specifically influences the church. In this, guidance is taken from the Charity Commission, the Baptist Union Corporation, HMRC, etc. Trustees continually monitor for conflict of interest issues following the procedure 'G105, Conflict of Interests Policy'.

The pay and remuneration of the charity's paid staff (currently, only the Minister) is set during the church budget process each year, following the procedure F102 'Procedure for Determining Annual Pay Awards'. Trustees who are not employed by the charity or not related to employees form a pay review group to set employees' salaries for the following calendar year. A written procedure is used which categorises staff into three pay grades according to their duties and responsibilities. The first stage of the process is to review the procedure itself and adopt it, with any necessary changes for the following pay review. The procedural review considers aspects such as:

- Guidance from the Baptist Union Corporation.
- National Living Wage values.
- Cost of living indices.
- Prevailing budgetary constraints.

Staff are considered individually, and their pay levels set. Staff are notified in writing of the outcome of their pay review. Appeals are considered based on information not available to the pay review group when salaries were set.

The church is affiliated to the Baptist Union of Great Britain and the Yorkshire Baptist Association. It also cooperates with other local churches informally and formally through "Churches Together in Ilkley". All the above organisations may influence, but do not direct, the decisions of the church trustees.

Public Benefit Disclosure

Details of activities undertaken to further the charity's purposes for the public benefit are given in 'Objectives and Activities' and 'Achievements and Performance' below.

The Trustees have read and continue to take into account Charity Commission guidance relating to Public Benefit.

Objectives and Activities

Objectives

The principal objectives of the church are the advancement of the Christian faith according to the principles of the Baptist denomination and to encourage and support the members and regular church attenders in their Christian lives and in their voluntary work inside and outside the church. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Main Activities

The main activities of the Trustees are to give overall oversight to the many aspects of church life, including regular public worship, prayer; Bible study; preaching and teaching; baptism; the Communion of the Lord's Supper; 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; and encouraging relationships with and supporting Baptists and other Christians.

The Trustees also oversee the maintenance and development of the buildings, finance, hospitality and social events, administration and the growth and support of the members of the congregation. Individual trustees may have a specialised area of responsibility in addition to their collective oversight.

Strategies to Achieve the Above Objectives

The main strategies to achieve current objectives are:

- Public preaching and teaching, to build up members in their faith and promote a change in attitude, lifestyle and service to others,
- Mutual encouragement of members by personal discipleship and interaction in small groups,
- Encouragement of individual and small team initiatives by the church as a whole.

Success in the above strategies is indicated by the Trustees' collective perception of the growth in numbers of those attending public devotion and reports from the leaders of groups within the church.

Grant-making

The church does not make material grants to other Charities. It does donate small gifts to individuals and charities engaged in Christian service in the UK and overseas.

Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attenders, and in the case of its social work by members of other churches and the general public. Most areas of the church activity include contributions from volunteers and some key aspects of administration and outreach are staffed entirely by volunteers. To all of them, the Trustees express their thanks.

Social Investment

The church does not make financial social investments per se but is investing time and effort in the local area through its general outreach activities, notably support of the Ilkley foodbank, Fairtrade Ilkley, CAP (Christians Against Poverty) and Churches Together in Ilkley (CTI) initiatives, such as the Buzz Club which operates in our church. All of these initiatives involve both staff and volunteers. Some room bookings are heavily discounted providing a social benefit.

Achievements and Performance

The church's principal aim is the advancement of religion, through the provision of church buildings and worship services open to all, the provision of infant dedication, wedding and funeral ceremonies and contributing to the spiritual and moral education of children and young people. It also contributes towards a better society by promoting friendship and shared values. It encourages its members to carry out, as a practical expression of their religious beliefs, other activities of value to the community, whether sponsored by the church or not, and in particular the church-run activities for the relief of hunger and freedom from debt already mentioned.

Meet God

The church provides a programme of two regular Sunday services, being a weekly morning service and a monthly evening service. Occasionally there may be additional worship services. Prayer ministry is always available after the morning service for adults.

The church runs a Bible Study Group; a Fellowship Group and a Home Study Group in addition to our worship services.

The church also runs regular courses such as 'Alpha' and 'Christianity Explored' for adults and other courses on an ad-hoc basis.

Meet Friends

We also run a fortnightly Craft Group, where members and non-members alike meet to enjoy fellowship and learn new skills.

During the week, all parts of the church building are utilised for the benefit of the local community. Many interest groups regularly use the church facilities during mornings, afternoons and evenings for a wide variety of community activities. The building is also used for private functions and local meetings.

Make a Difference

The church is involved with four major overseas Mission projects, and one local project, which are listed below for the benefit of non-members.

- 1) We raise money to support our 3 supported charities in Haiti, focusing on the education and welfare of the young, poor and sick. Money is raised through our Annual Haiti Tea, which takes place in August each year.
- 2) The church supports two Missionary Workers in Chad, who are part of our Baptist Missionary Society provision for healthcare. Both are doctors and run a Hospital in an isolated part of Chad.
- 3) For over 25 years we have supported a charity called 'Education for Life', which runs a school for the poor in Kenya. Our support has mostly been funded by our Annual 'Book Sale', however we have now had our last book sale, after 25 years, and future support will be by member donations.
- 4) The Church members donate money to sponsor four young children through the charity 'Compassion UK'. Two of these children are in Haiti and two are in Kenya, and our donations are used for healthcare, schooling and essential food.
- 5) The church has decided to install a Defibrillator on the exterior of the church, which will be open to all. The large distance to our nearest Defibrillator made this a pressing need, and this will benefit the community that the church operates in.

Fundraising

No material grants were received during the year and there was no material fundraising expenditure. We have been accepted for a Tesco grant towards the Defibrillator mentioned above, and this will be received in the next financial year and appear in next year's accounts.

Financial Review Position at Year-end

A Statement of Financial Position is attached to this report. The charity ended the year with assets of £102,965.89.

Principal Use of Funds

Payments are dominated by the Minister's Stipend, upkeep of the building, and the cost of running the various activities of the church

Principal Sources of Funding

The church's income comes predominantly from donations and the consequent gift aid. There was very little income from Sunday morning church collections because most regular donors have transferred to direct debit payments. The church does not appeal to the general public to fund its core activities, but has welcomed funds from local individuals, churches and organisations to help support our Mission work.

Investments

The church does not hold investments but does hold an interest-bearing savings account for the keeping of reserve and designated funds.

Key Risks and Uncertainties Disclosure

Regular Church Activities

The main work of the church indicates few uncertainties because it is fully funded by regular donations.

Building Works

Some repairs will be needed to the church building during 2024 but the exact nature and extent of these is undefined.

Plans for Future Periods

The major plans for the year 2024 include:

- Routine roof repairs
- Possible improvements to 'old' front entrance to church

Pension Liabilities

The trustees are advised by the Baptist Pension Scheme that the estimated employer debt as of July 2022 is zero

Reserves

The trustees have identified no contingent events which if they should crystallise in the short term (within one year) could inhibit or prevent the charity from providing public benefit

Reserve Fund

On the above basis, the trustees have not set aside a reserve fund for 2024. The reserve fund is reviewed annually as part of the budgeting process although the adequacy of the reserve fund is monitored more frequently.

Other Funds

For the Church, the Traidcraft Fund, Fellowship Fund, Compassion Fund, Communion Fund and Organ Fund are expected to receive donations at about the same rate as fund expenditure so that the funds are not expected to materially diminish in the foreseeable future.

Funds in Deficit

No funds have been in deficit.

Going Concern

The trustees consider that there are no material uncertainties which could influence the ability of the Ilkley Baptist Church, Charity No. 1200496, to continue as a going concern.

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the applicable Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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' annual report was approved on
by:

and signed on behalf of the board of trustees



Rev D Callander (Chair)
Trustee

20/02/2024

Ms A Wilkinson (Church Administrator)
Trustee

20/02/2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Ilkley Baptist Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

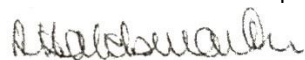
Independent examiner's statement

I confirm that I am qualified to undertake the examination as the income received does not exceed the £250,000 threshold.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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 accounts to be reached.



Ann Holdsworth
Independent Examiner
1 Chantry Court
Chantry Drive
Ilkley
LS29 9HU

Date: 20/02/2024

Statements of Financial Position

Rec. & Paym					
ILKLEY BAPTIST CHURCH					
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023					
2022		2023	2022		2023
	PAYMENTS	£	£	RECEIPTS	£
				Church Collections	
19095.22	Stipend	18613.32		Envelopes	20210.70
5445.67	Travelling	5704.68		Loose	3,445.80
0.00	National Insurance	0.00			
0.00	2019 Tax adjustment	0.00			
5432.36	Superannuation (Pension)	3491.40			
7.50	Expenses	212.94			
		<u>28022.34</u>	27403.59		<u>23656.50</u>
134.77	Pulpit Supplies	227.40			
520.00	Organ-piano/Tuning etc	696.13	6556.81	Tax Recovery	6371.36
			-40	Donations	1540.60
7763.49	Utilities (gas/elec)	9403.88			
2,721.50	Caretaking & Cleaning	2464.50	31285	Rents	36785.00
3189.15	Insurances	3,636.24			
3,893.05	Rates and Taxes	4053.66			
350.45	Telephone	359.06	628.24	Bank Interest	1992.64
6601.04	Repairs & Maintenance	5785.90			
		<u>25703.24</u>			
		25703.24			
1958.54	Office Expenses	3034.65			
311.05	Subscriptions & Donations	436.63			
1560.61	Sundries	2865.28			
1549.95	Baptist Missionary Society	1500.00			
3000	Home Mission Fund	3000.00			
		<u>65485.67</u>			<u>70346.10</u>
2299.29	SURPLUS/DEFICIT for 2023	4860.43			
65833.64		70346.10	65,833.64		70346.10

ILKLEY BAPTIST CHURCH - SUPPLEMENTARY STATEMENT 31st DECEMBER, 2023

LEGACY ACCOUNT			
2023	£	2023	£
31 Dec. Balance c/fwd	93,423.81	1 Jan. Balance b/fwd	76,423.81
	93,423.81	31 Dec Legacies in year	17,000.00
			93,423.81
TRAIDCRAFT ACCOUNT			
2023		2023	
Dec-31 Purchases	0.00	Jan-01 Balance forward	683.56
Donation Tradecraft Exchange	500.00	Dec-31 Sales	429.45
Balance c/foward	613.01		
	1,113.01		1,113.01
COMPASSION ACCOUNT			
2023		2023	
Dec-31 Payments to Compassion	1,408.00	Jan-01 Balance b/fwd	295.00
Balance c/foward	353.00	Dec-31 Pledged receipts	1,466.00
	1,761.00		1,761.00
FELLOWSHIP FUND			
2023		2023	
Dec-31 Payments OUT	3,000.00	May-01 Set up - donation from legacy	3,000.00
Balance c/foward	1,250.00	Dec-31 Payments in	1,250.00
	4,250.00		4,250.00
ORGAN FUND ACCOUNT			
2023		2023	
Dec-31 Payments OUT	560.00	Jan-01 Balance b/fwd	313.87
Balance c/foward	0.00	Dec-31 Donations (incl gift aid)	55.00
	560.00	Organ fund deficit to church account	191.13
			560.00
COMMUNION FUND DONATIONS *		MEMORANDUM OF DONATIONS	
	£		£
MAF	226.43	BMS standing order	1,500.00
Open Doors	226.43	Home Mission standing order	3,000.00
		BMS Harvest	283.29
C/fwd to 2024 £399.07		BMS Birthday Scheme	230.00
		BMS donations	385.15
		Leprosy Mission	422.63
		Christian Aid	929.05
		W/Fellowship - Red Cross - Ukraine	517.00
		Education for Life	1,281.88
		Victoria Fund	50.00
		Christmas boxes hub 220 sent	395.07
		Operation Ho Ho	1,790.42
		Haiti Fund	
Totals	452.86		10,784.49

ILKLEY BAPTIST CHURCH					
STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 2023					
Liabilities and Funds	£		Assets	£	
General Fund			Bank Accounts		
As at 1st January, 2023	2,066.57		Current Account	32,693.22	
			Investment Bond	54,469.43	
add deficit/surplus for 2023	4,860.43	6,927.00	Savings Account Skipton	15,618.38	
Legacy account		93,423.81			
Communion Fund		399.07	Deposit Yorkshire Bldg Soc.	184.86	
Organ Fund		-			
Compassion		353.00			
Traidcraft		613.01			
Haiti		0.00			
Misc/Christian Aid		-			
BMS Donations		-			
Leprosy		-			
Fellowship Fund		1,250.00			
		102,965.89			102,965.89

NOTES All funds are unrestricted.
In addition to the above, the Church owns, free of debt, the following assets, shown at their insured value: £

CHURCH PREMISES	2,569,508
CONTENTS inc. ORGAN	372,151
MANSE	328,735

The insured value does not include the underlying value of the land

Report of the Independent Examiner to the Deacons and Members of Ilkley Baptist Church.

In accordance with the provisions of Section 43 of the Charities Act 1993, I have examined the Receipts and Payments Account and Statement of Assets and Liabilities of Ilkley Baptist Church set out in pages 1 to 3 relating to the year ended 31st December, 2023. Such examination did not extend to a comprehensive audit of such accounts or statement.

I confirm that the accounts and statement accord with the accounting records of the Church and that such records satisfy the requirements of the Act. I am not aware of any matter to which attention needs to be drawn in order to obtain a proper understanding of the accounts.

A. H. H. H. H. H.

Trustees Responsibilities

These financial statements were approved by the board of trustees and authorised for issue :

Rev D Callander (Chair)

D. Callander

20/02/2024

Ilkley Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Accounting Policies

Basis of Preparation

The financial statements shown above have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.