

# COLEFORD BAPTIST CHURCH

England & Wales · Charity number 1203797

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2023-06-29

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

## Contact

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**Address** The Baptist Chapel  
Newland Street  
Coleford  
GL16 8AN

**Phone** 07391099169

**Email** [secretary@colefordbaptist.org](mailto:secretary@colefordbaptist.org)

**Website** [www.colefordbaptistchurch.org](http://www.colefordbaptistchurch.org)

## Activities

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**Objects:** THE PRINCIPAL PURPOSES OF THE CHURCH ARE:- 3.1.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. 3.1.2 THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** Coleford Baptist Church's activities include public worship and other activities to help people know Christ and to tell others about him. We also let other charities use our building, for example youth groups, and activities for the disabled, a community choir, and Gloucestershire County Council, community activities.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£26,159	£40,886	-	-
2023-12-31	£0	£0	-	-

## Trustees

Name	Role	Appointed
<b>Samuel James Davis</b>	Chair	2021-09-01
Anne Elizabeth Eastaugh		2022-04-25
Barbara Alison Swinyard		2022-04-25
Gwynneth Weaver		2023-04-17
Ivor Bramwell Green		2021-06-15
Lorraine Ann Marie Beard		2023-04-17
Mary-Ellen Davis		2018-04-26

**COLEFORD BAPTIST CHURCH**

England & Wales - Charity number 1203797

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# Accounts

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**COLEFORD BAPTIST CHURCH**  
**ANNUAL REPORT & FINANCIAL STATEMENTS**  
**For the financial year ended 31 January 2025**

Registered charity number 1203797

Coleford Baptist Church  
Annual Report & Financial Statements  
For the financial year from 1 January 2024 to 31 January 2025

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Charitable Status:</b>	Coleford Baptist Church is a Registered Charity. No. 1203797
<b>Managing Trustees:</b>	Lorraine Beard (Secretary from September 2024) Mary Ellen Davis (Secretary until September 2024) Samuel Davis (Minister) Anne Eastaugh Ivor Green (Treasurer) Barbara Swinyard Geraint Williams (Minister and Trustee until July 2024) Gwynneth Weaver
<b>Custodian Trustee:</b>	Baptist Union of Great Britain
<b>Independent Examiner:</b>	Tim Greenhalgh, Stone Barn, Old Gore, Ross-on-Wye HR9 7QW
<b>Bankers:</b>	Lloyds Bank plc, 55 Newerne St, Lydney, Gloucestershire, GL15 5RA
<b>Church Address:</b>	Baptist Chapel, Newland Street, Coleford, Gloucestershire, GL16 8AN

## THE TRUSTEES' ANNUAL REPORT FOR 2024-5

### **Note**

Although the CIO with the Registered Charity no. 1203797 was initially registered on 29 June 2023, it did not function until 1 July 2024. Until 30 June 2024 Coleford Baptist Church functioned as the unincorporated charity no. 234789.

We were given permission to change the financial year so that it now ends at the end of January.

The trustees present their report to the members, together with the annual accounts for the first seven months of the functioning CIO ended 31 January 2025. The financial statements have been prepared in accordance with accounting policies set out on page 11, and comply with the charity's trust deed and applicable law.

Legal and administrative information on page 3 forms part of this report.

### **Structure, Governance and Management**

The Charity is governed by a constitution based on the Approved Governing Document for Baptist Churches. It is an unincorporated association. Members of the Church are accepted in accordance with the constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The members Meeting normally takes place at least 4 times per year and has responsibility for the overall policy of the church. In accordance with the Constitution, the members appoint up to nine Trustees, who together with the Minister (who is also appointed by the Members), are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. The Secretary and Treasurer are chosen by the Trustees from among themselves, but their choices need to be ratified by the church. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The trustees who have served during the year are set out on Page 3. Managing trustees are appointed by the members of Coleford Baptist Church and serve for a period of three years after which time, they may, if nominated again, stand for re-election. After two periods they must stand down for at least one year. The trustees meet at least monthly. The ultimate authority is the church meeting, though legally the trustees are responsible for the decisions made by the church.

The Custodian Trustees: Baptist Union of Great Britain. The title deeds of Coleford Baptist Church and the Church Manse at 43 Staunton Rd, Coleford, Glos GL16 8EA are held by The Baptist Union of Great Britain at Didcot.

Relevant matters may be submitted to the Church meeting by the Trustees, or may be raised by members. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

### **Objectives and Activities**

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

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To achieve the principal objective, which is set out above, the Church provides a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord. Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday at 10.30 am, some of which have been shared with the Church of England. There are also two weekly meetings for prayer and a monthly prayer walk. The church seeks to be a friendly and welcoming community, and anybody is free to attend any of the services.

The Church runs a series of house groups for the growth of faith and discipleship in the homes of some members, and further details of these can be obtained from the Minister on request, or at the Sunday services of worship.

The Church is responsible for a Toddler Group which meets in the Church premises on Friday mornings, with the purpose of assisting the community and demonstrating the love of Jesus Christ. The Church runs a Play Café on alternate Saturdays for Families with young children, and has set up a games room mainly for the use of responsible young people, some of whom decorated it.

The church building is regularly hired to other charities, including one which works with people with health conditions or impairments, the community choir, some services of the County Council and some activities of the local Church of England parish.

The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted by the Disclosure and Barring Service.

The church has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

### **Achievements and Performance**

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that despite a fall in our savings, 2024 was a positive year in the life of the church. There has been an increase in the numbers attending Sunday Worship, and the number of volunteers has increased.

At 31 January 2025 the membership stood at 45 compared to 44 a year earlier.

Average attendance at worship services has increased slightly during this period. The Toddler Group has been well attended, and the Saturday 'café' for Families with young children has proved popular.

The church has been involved in activities organised by the town, and the minister is a school governor.

### **Financial Review**

All the assets of the unincorporated Coleford Baptist Church have been transferred to the incorporated church.

The Church continues to raise most of the funds which it needs to carry on its activities from within its own membership and congregation. There were also donations from those who have attended Tiggys Play Café and some social events. Extra funds were produced by holding a craft fair in October. No wider public appeal was made for funds during the year. Income in 2024-5 (1 July 2024 – 31 January 2025) was £26,158. The church does receive income from hiring out its building, or parts of it, receiving £8,015 in this way, though this does increase the cost of utilities etc.

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The most significant expense is related to the employment of the full-time Minister of the Church, to lead and co-ordinate the church's activities including the Sunday Services, to provide pastoral care for the congregation and other people, and to equip and encourage the membership in their life, Christian witness and service.

The church expressed its part in the life of the wider church by making grants totalling £787 to national and international Christian organisations and societies with Christian aims and objectives compatible with the church's own charitable purpose. In addition, the church encouraged the congregation to voluntarily give to certain similar charities and to a local charity. This resulted in £761 being given to Christian charities and £206 to a local charity.

The Church is heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

Total expenditure was £40,886.

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

### **Review of Activities**

A full review of all activities of the church can be found in the annual report, prepared, updated, and delivered to a meeting of Coleford Baptist Church alongside these accounts.

### **Public Benefit**

The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

### **Risk Review**

The trustees review and assess the major risks to which the church is exposed, and systems have been, and continue to be established, to mitigate those risks.

### **Reserve Policy**

The policy of the trustees is to retain sufficient reserves to enable the smooth day to day running of the church to continue. Free reserves available for use by the Church are deemed to be those that are readily realisable, less funds whose uses are restricted or else designated for particular purposes. The calculation thus excludes property and fixed assets that will continue to be used in the day to day running.

As a matter of policy, each year the Trustees review the level of free reserves. The Board considers our exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the medium term. They also consider the opportunities available to them for expansion and growth in the facilities and activities of the Church.

The present target for free reserves is £22,177, approximately equal to 3 months payments.

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**Trustees' responsibilities for the Financial Statements**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees have taken advantage of section 133 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis. The trustees 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.

Shared with the trustees and signed on their behalf by

L Beard

**Lorraine Beard, Secretary**

## REPORT OF THE INDEPENDENT EXAMINER

### To the Trustees of Coleford Baptist Church

I report on the accounts of Coleford Baptist Church (registered charity number 1203797) for the financial year ended 31 January 2025 set out on pages 9-14.

### Respective responsibilities of Trustees and Examiner

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

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

### Basis of independent examiner's report

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

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name **Tim Greenhalgh**  
Address Stone Barn, Old Gore, Ross-on-Wye, Herefordshire HR9 7QW

Date: 20<sup>th</sup> MAY 2025

Coleford Baptist Church  
Annual Report & Financial Statements  
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**RECEIPTS AND PAYMENTS ACCOUNTS**

<b>1 July 2024 – 31 January 2025</b>					
	Notes	Unrestricted funds	Designated funds	Restricted funds	Total
		£	£	£	£
<b>Receipts</b>					
Donations		11,847			11,847
Legacies		0			0
Individual giving to other causes	3			967	967
Hire of building		8,015			8,015
Trading income		260			260
Outings				0	0
Investment Income		0			0
Interest		1,585			1,585
Outreach				2,775	2,775
Building				710	710
<b>Total receipts</b>		<b>21,707</b>		<b>4,452</b>	<b>26,158</b>
<b>Payments</b>					
Staff costs		18,550			18,550
Minister's expenses		0			0
Training costs		0			0
Guest speakers		0			0
Manse ordinary costs & insurance		2,173			2,173
Church insurance		3,286			3,286
Church utilities		5,757			5,757
Church cleaning		2,535			2,535
Equipment		22			22
Administration & governance	4	630			630
Pastoral		24			24
Social		1,001			1,001
Flowers		0			0
Outings				340	340
Trading costs		0			0
Outreach				1,008	1,008
Chapel building costs				2,481	2,481
Audio & Visual & Music			95		95
Manse maintenance costs			1,231		1,231
Donations from general fund	5	787			787
Individual giving to other causes	6			967	967
<b>Subtotal</b>		<b>34,764</b>	<b>1,326</b>	<b>4,795</b>	<b>40,886</b>
<b>Asset &amp; investment purchases</b>		-	-	-	<b>0</b>
<b>Total Payments</b>		<b>34,764</b>	<b>1,326</b>	<b>4,795</b>	<b>40,886</b>
<b>Net receipts / (payments)</b>		<b>-13,057</b>	<b>-1,326</b>	<b>-343</b>	<b>-14,726</b>
Transfers between funds		-224	-	224	-

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**STATEMENT OF ASSETS AND LIABILITIES AT 31 JANUARY 2025**

	At 31 January 2025			At 1 July 2024
Notes	Unres- tricted funds £	Restricted funds £	Total £	
<b>Cash funds</b>				
Lloyds Lydney account			0	4,706
Lloyds Victoria account	6,752		6,752	15,841
COIF Charities Deposit	10,212		10,212	10,212
Baptist Union Corporation	59,605	4,441	64,046	64,979
	76,569	4,441	81,010	95,738
<b>Liabilities</b>				
Money held to pass on to other charities			0	-224
			0	-224
<b>Assets</b>				
Money owed to Outings Fund (paid 21/2/2025)		345	345	0
		345	345	0

**Assets retained for the charity's own use**

In addition to the above the Church also owns or has the use of the following assets:

- Church Building at Newland Street, Coleford
- Manse (Freehold land and buildings) at 43 Staunton Road, Coleford
- Contents of church building.

The financial statements on pages 9 to 15 were approved by the Trustees on 24<sup>th</sup> March 2025 and signed on their behalf by:

*LB Beard*

*I-Brammell Green*

**Lou Beard**

**Ivor Green**

**Secretary**

**Treasurer**

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

#### Basis of accounting

##### Voluntary Income

Voluntary income is received by way of donations and gifts and is included in full in the Receipts and Payments Account when received by the bank.

##### Tax Reclaim on Donations and Gifts

Income resources from tax claims are included in the Receipts and Payments Accounts at the time of receipt not at the time of the gift to which they relate.

##### Payments

Payments are included on a cash basis and are allocated directly to payment headings.

#### Fund accounting

Funds held by the church are either:

##### *Unrestricted funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specific purpose and is available as general funds.

##### *Restricted funds*

Restricted funds are donations that can only be used for particular restricted purposes within the objects of the church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### *Designated funds*

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

## 2 Funds

### **Building Maintenance Fund (Restricted)**

This fund is to put funds aside for capital projects, improvements and maintenance to the Church building and its surrounding land.

### **Outreach (Restricted)**

This fund is to collect funds for reaching out to those outside the Church.

### **Gifts for Specific Causes (Restricted)**

The church sometimes collects donations in support of a specific cause and then makes donations to other charities in support of these causes in furtherance of the church's objectives. Such donations are held in a restricted fund until they are donated to the specific cause. Details of the individual charities supported are shown in Notes 3 & 6.

### **Outings (Restricted)**

This fund is for the cost of outings such as coach trips.

### **Audio & Visual & Music Fund (Designated)**

This fund is for the purpose of improving and maintaining the sound and visual equipment and music expenses.

### **Manse Maintenance Fund (Designated)**

This fund is to put funds aside for capital projects, improvements and maintenance to the Manse and its surrounding land.

### **Reserve Fund (Designated)**

This fund was set up to hold three months' funds in reserve.

### **Outreach (Designated)**

This fund is for funds for reaching out to those outside the Church.

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<b>3 Individual giving to other causes</b>	<b>Jul 2024 – Jan 2025</b>		
		£	
BMS Birthday Scheme		335	
Spurgeons Childcare		271	
Operation Agri		155	
Forest of Dean Brass		206	
		<u>967</u>	<u>          </u>
<b>4 Administration &amp; governance</b>			
Baptist Union Subs		242	
Office supplies		18	
Final payment to solicitor for CIO setup		370	
		<u>630</u>	<u>          </u>
<b>5 Donations from general fund</b>			
BMS		134	
Home Mission		353	
Open Doors		100	
Christians Against Poverty for CAP		100	
Bristol Bible College		100	
		<u>787</u>	<u>          </u>
<b>6 Individual giving sent to other organisations</b>			
BMS Birthday Scheme		335	
Spurgeons Childcare		271	
Operation Agri		155	
Forest of Dean Brass		206	
		<u>967</u>	<u>          </u>

Coleford Baptist Church  
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**9 Funds**

The following movements on funds took place during the year:

	Balance at 01.07.2024	Income	Expend- iture	Transfer to/from general fund	Balance at 31.01.2025
	£	£	£	£	£
<b>Restricted Funds</b>					
Chapel Maintenance	2,140	710	2,481		369
Outreach Restricted	2,305	2,775	1,008		4,072
Individual giving to other causes	-224	967	967	224	0
Outings	0	0	340		-340
<b>Total Restricted Funds</b>	<b>4,221</b>	<b>4,452</b>	<b>4,795</b>		<b>4,101</b>
<b>Unrestricted Funds</b>					
<i>Designated Funds</i>					
Outreach Designated	14,222	0	0		14,222
Audio, Visual & Music	707	0	95		612
Manse Maintenance	2,055	0	1,231		824
Reserve	22,176	0	0		22,176
<b>Total Designated Funds</b>	<b>39,160</b>	<b>0</b>	<b>1,326</b>		<b>37,834</b>
<i>General Funds</i>					
General fund	51,424	22,639	34,764	-224	39,074
<b>Total Unrestricted Funds</b>	<b>90,584</b>	<b>22,639</b>	<b>36,090</b>		<b>76,908</b>
<b>Total funds</b>	<b>94,804</b>	<b>27,091</b>	<b>40,886</b>		<b>81,010</b>

**10 Related Party Transactions**

During the year, Sam Davis was employed by the church full time from 1 July with a salary of £28,600 in a full year.

Sam Davis is a connected person to Mary Ellen Davis, a Trustee of Coleford Baptist Church.

**COLEFORD BAPTIST CHURCH**

England & Wales - Charity number 1203797

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# Accounts

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**COLEFORD BAPTIST CHURCH**  
**FIRST REPORT & FINANCIAL STATEMENTS**  
**For the period from 29 June 2023 to 31 December 2023**

Registered charity number 1203797

Coleford Baptist Church  
First Report & Financial Statements for the CIO  
for the period from 29 June 2023 to 31 December 2023

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## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Charitable Status:</b>	Coleford Baptist Church is a Registered Charity. No. 234789
<b>Managing Trustees:</b>	Lorraine Beard  Mary Ellen Davis (Secretary)  Samuel Davis (Minister)  Anne Eastaugh  Ivor Green (Treasurer)  Barbara Swinyard  Geraint Williams (Minister)  Gwynneth Weaver
<b>Custodian Trustee:</b>	Baptist Union of Great Britain
<b>Independent Examiner:</b>	N/A. There were no financial transactions during this period
<b>Bankers:</b>	N/A. The church will not be incorporated until 1 July 2024.
<b>Church Address:</b>	Baptist Chapel, Newland Street, Coleford, Gloucestershire, GL16 8AN

## **THE TRUSTEES' ANNUAL REPORT FOR 2023**

Until 1 July 2024 Coleford Baptist Church is functioning as the charitable unincorporated organisation charity number 234789 also known as Coleford Baptist Church. The first meeting of the trustees of the CIO is planned for 8 July 2024, and of all the members on 15 July 2024.

Legal and administrative information on page 3 forms part of this report.

### **Structure, Governance and Management**

The Charity will be governed by a constitution based on the Approved Governing Document for Baptist Churches. It is a charitable incorporated organisation. The trustees and the membership of the CIO on 1 July 2024 will be identical to those of the unincorporated organisation on 30 June 2024. New members of the Church will be accepted in accordance with the constitution which requires them to be or to have been publicly baptised on the profession of faith in Jesus Christ or following other modes of baptism to renew their public profession of faith in Jesus Christ.

The members Meeting normally will take place at least 4 times per year and will have responsibility for the overall policy of the church. In accordance with the Constitution, the members may appoint up to nine Trustees, who together with the Ministers, (who are also appointed by the Members), are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. The trustees will decide who from among themselves will be the secretary and treasurer, but this must be approved by a church meeting. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The trustees who have served during the year are set out on Page 3. Managing trustees are appointed by the members of Coleford Baptist Church and serve for a period of three years after which time, they may, if nominated again, stand for re-election, although initially some will serve for a first term of only one or two years, so that approximately a third will retire each year. The trustees will meet at least monthly. The ultimate authority is the church meeting, though legally the trustees are responsible for the decisions made by the church.

The Custodian Trustees: Baptist Union of Great Britain. The title deeds of Coleford Baptist Church and the Church Manse at 43 Staunton Rd, Coleford, Glos GL16 8EA are held by The Baptist Union of Great Britain at Didcot.

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To achieve the principal objective, which is set out above, the Church will provide a variety of activities both to its membership and to the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord. Central to the work and witness of the Church is the provision of regular public services of Christian worship.

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First Report & Financial Statements for the CIO  
for the period from 29 June 2023 to 31 December 2023

These services will take place each Sunday at 10.30 am, some of which will probably be shared with the Church of England. There will also be a weekly meeting for prayer. The church will seek to be a friendly and welcoming community, and anybody will be free to attend any of the services.

The Church plans to run a series of small groups for the growth of faith and discipleship in the homes of some members or elsewhere, and further details of these can be obtained from the Ministers on request, or at the Sunday services of worship.

The Church plan to run a Toddler Group in the Church premises on Friday mornings, with the purpose of assisting the community and demonstrating the love of Jesus Christ. The Church will run other activities for Families with young children.

The church building will regularly be hired to other charities, including one which works with people with health conditions or impairments, the community choir, groups for children/young people, some services of the County Council and some activities of the local Church of England parish.

The Church will operate systems to ensure that all people working with children and vulnerable adults are appropriately vetted by the Disclosure and Barring Service.

The church has read the Charity Commission guidance on public benefit and is satisfied that the activities outlined above clearly demonstrate that the charity is providing a benefit to the public.

### **Achievements and Performance**

The Church will not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure but believe that it will be able to pursue its mission purposes in 2024 with enthusiasm.

At 31 December 2023 the membership of the unincorporated organisation stood at 44. Average attendance at worship services increased slightly during the year. The Toddler Group was well attended, and the Saturday 'café' for Families with young children proved popular.

The church expected to continue its involvement in activities organised by the town such as the Carnival of Transport and the Music Festival, and one of the ministers is now a school governor.

### **Financial Review**

The Church will continue to raise the funds which it needs to carry on its activities from within its own membership and congregation. Extra funds are expected to be produced by providing refreshments for visitors to the Carnival of Transport on Easter Monday. No wider public appeal for funds is planned during next year. The CIO had no income or expenditure in 2023, because it will not take over from the unincorporated organisation until 1 July 2024. The church does expect to receive some income from hiring out its building, or parts of it, though this will increase the price of utilities etc.

The most significant expense will be related to the employment of the Minister (two part-time Ministers for the first half of July 2024) of the Church, to lead and co-ordinate the church's activities including the Sunday Services, to provide pastoral care for the congregation and other people, and to equip and encourage the membership in their life, Christian witness and service.

The Church will express its part in the life of the wider church by making grants to national and international Christian organisations and societies with Christian aims and objectives compatible with the church's own charitable purpose. It also plans to sponsor or donate to other local charities.

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for the period from 29 June 2023 to 31 December 2023

The Church will be heavily dependent on its membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

Although there were no financial results for the year, there is an accompanying financial section together with a summary of the accounting policies which will be used.

#### **Review of Activities**

The only activities of the CIO were in connection with its planned inception on 1 July 2024.

#### **Public Benefit**

The trustees plan to comply with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

#### **Risk Review**

The trustees will review and assess the major risks to which the church is exposed, and systems have been, and continue to be established, to mitigate those risks.

#### **Reserve Policy**

The policy of the trustees is to retain sufficient reserves to enable the smooth day to day running of the church to continue. Free reserves available for use by the Church are deemed to be those that are readily realisable, less funds whose uses are restricted or else designated for particular purposes. The calculation thus excludes property and fixed assets that will continue to be used in the day to day running.

As a matter of policy, each year the Trustees will review the level of free reserves. The Board will consider our exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the medium term. They will also consider the opportunities available to them for expansion and growth in the facilities and activities of the Church.

The present target for free reserves is £22,177, approximately equal to 3 months payments.

#### **Trustees' responsibilities for the Financial Statements**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position and enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees will take advantage of section 133 of the Charities Act 2011 and will prepare the accounts on a receipts and payments basis. The trustees 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.

Shared with the trustees and signed on their behalf by



**Mary Ellen Davis, Secretary**

**RECEIPTS AND PAYMENTS ACCOUNTS**

The CIO will have no receipts or payments or assets until 1 July 2024.

**STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER**

The CIO has no funds, property or other assets until it receives them from the unincorporated organisation on 1 July 2024.

It will then have the beneficial use of the following:

- Church Building at Newland Street, Coleford
- Manse (Freehold land and buildings) at 43 Staunton Road, Coleford

The title deeds of Coleford Baptist Church and the Church Manse at 43 Staunton Rd, Coleford, Glos GL16 8EA are held by The Baptist Union of Great Britain at Didcot.



**Mary Ellen Davis**

**Secretary**

**Ivor Green**

**Treasurer**

## NOTES TO THE ACCOUNTS

### 1 Accounting Policies

#### **Basis of accounting**

The basis of accounting will be by Receipts and Payments.

#### **Voluntary Income**

Voluntary income will be received by way of donations and gifts and is included in full in the Receipts and Payments Account when received by the bank.

#### **Tax Reclaim on Donations and Gifts**

Income resources from tax claims will be included in the Receipts and Payments Accounts at the time of receipt not at the time of the gift to which they relate.

#### **Payments**

Payments will be included on a cash basis and will be allocated directly to payment headings.

#### **Fund accounting**

Funds held by the church will be either:

##### *Unrestricted funds*

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specific purpose and is available as general funds.

##### *Restricted funds*

Restricted funds are donations that can only be used for particular restricted purposes within the objects of the church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

##### *Designated funds*

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

## 2 Funds

### **Chapel Maintenance Fund (Restricted)**

This fund will be for capital projects, improvements and maintenance to the Church building and its surrounding land.

### **Outreach Restricted Fund (Restricted)**

This fund is for money given specifically for reaching out to those outside the Church.

### **Gifts for Specific Causes Fund (Restricted)**

The church will sometimes collect donations in support of a specific cause and then makes donations to other charities in support of these causes in furtherance of the church's objectives. Such donations will be held in a restricted fund until they are donated to the specific cause.

The charities which the church expect to support are several Baptist ones, Spurgeons Childcare, Christians Against Poverty, Forest Brass, Coleford Carnival of Transport and Coleford Music Festival.

### **Audio & Visual & Music Fund (Designated)**

This fund is for the purpose of improving and maintaining the sound, visual equipment and musical equipment.

### **Manse Maintenance Fund (Designated)**

This fund is for capital projects, improvements and maintenance to the Manse and its surrounding land.

### **Reserve Fund (Designated)**

This fund will be to hold surplus funds, in case of a financial emergency.

### **Outreach Designated Fund (Designated)**

This fund is for money given specifically for reaching out to those outside the Church, including Tiggys (which is for pre-school children and their parents/carers), and Tiggys Family Café, but not limited to those.

## 3 Related Party Transactions

Sam Davis will be employed by the church as minister. He is a connected person to Mary Ellen Davis, a Trustee of Coleford Baptist Church.