

Brockley Baptist Church

(registered as Trust Property Administered in
connexion with Brockley Baptist Chapel)

Report and Accounts

Year ended 31 December 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Brockley Baptist Church

(registered as Trust Property Administered in Connexion with Brockley Baptist Chapel)

Report and Accounts Year ended 31 December 2023

BROCKLEY BAPTIST CHURCH TRUST

TRUSTEES REPORT FOR
THE YEAR ENDED 31 DECEMBER 2023

TRUST INFORMATION

STATUS

Current Legal Name: Trust Property Administered in Connexion with
Brockley Baptist Chapel

Charity Number 256810

TRUSTEES:

Minister Reverend Michael Boadu Mensah
Elder Mrs Muriel Atkinson
Deacon Joyce Antoine (from 1 January 2024)
Deacon Semasa Ayihongbe (until 9 March 2024)
Deacon Janet Barrett (until June 2023)
Deacon Malcolm Martin (until 31 December 2023)
Deacon Comfort Neburagho (until 31 December 2023)
Deacon Grace Neburagho (from 1 January 2024)
Deacon Marcia Walker-Smith

REGISTERED OFFICE 60 Upper Brockley Road, London SE4 1ST

INDEPENDENT EXAMINER Stephen Mathews FCA
Stewardship
1 Lamb's Passage
London EC1 8AB

BANKERS National Westminster Bank plc
80 Lewisham High Street
London SE13 5JJ

TRUSTEE REPORT FOR THE YEAR ENDING DECEMBER 2023

OBJECTIVES

The primary aims of the Trust are to fulfil the role of a Christian Church in the Brockley Area and to provide help to others in promoting the Christian faith in as displayed in the principles of the Baptist Union throughout Brockley, Lewisham Borough and far afield where permitted.

THE CHURCH: ITS AIMS AND OBJECTIVES

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, whom by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which we reside.

Brockley Baptist Church, its trustees, elders and members are committed to the restoration and promotion of the Christian faith. It is not alone in this, it is one of many Churches in the Brockley area, country and over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Brockley come to know the Lord as their Saviour and friend.

Brockley Baptist Church is a member of the Baptist Union and has a long-standing relationship with the Union; a Christian organisation that pursues similar objectives in the UK and overseas. The church works with Union in assisting other churches and receives voluntary help itself where needed. Financially supporting the Baptist Missionary Society, Baptist Home Mission and Operational Agri together with other missionary organisations as is appropriate.

We are a small church with a membership consisting of a range of age groups. In common with other Baptist Churches, we hold worship every Sunday with Communion every first Sunday. While the pandemic made us (along with other Churches) an 'online Church', since then we have continued with the weekly Bible Studies and Prayer Meetings both 'in person' and 'online'.

THE YEAR: ITS OBJECTIVES AND ACHIEVEMENTS

During the year ending December 2023, we have continued learning and growing spiritually under the ministry of our part-time minister, Reverend Michael Mensah. Not only do we have the Sunday School but have also commenced the Young Peoples Bible Study on Sundays, and in conjunction with Young Life, have a Youth Club on a Wednesday evening. Although we are still continuing to recover from the effects of pandemic, attendance figures remain down on pre-pandemic levels. Use of the Halls within the Building has significantly increased within the local community, and with it the income obtained from that use, under the guidance and direction of Marcia Walker-Smith and her team, and the Trustees are grateful to her and them for this.

Our key aims and achievements are:

- Fulfilling the objects in teaching, preaching and showing practical care in the community. This was both in the normal teaching in the church on Sundays, which are open to all, and midweek meeting for church members.
- Supporting churches through the Baptist Union working elsewhere both in the United Kingdom and overseas,

We have three special additional services each year. They are, Good Friday (a joint service of the Brockley Community of Churches), Christmas Day and New Year's Eve (Watch Night). Other particular services such as Remembrance Sunday, Sunday School & Young People Prizegiving are held within our normal Sunday Morning Services.

The Trustees have complied with the duty under the Charities Acts in their planning and monitoring to ensure due regard to the public benefit guidance published by the Charity Commission.

PLANS FOR THE FUTURE

Looking forward the key issues remain to build the Church attendance and membership by attracting new people to follow Jesus Christ; to be of practical service to the local and wider community and to ensure the church building is fully fit for purpose.

To these ends the Church continues to engage in internal training coupled with external outreach in partnership with other organisations such as Young Life and The Turning.

With regard to the building the Trustees are actively working with an architect to both prioritise and cost that which is required to ensure the building is fit for the activities that the Church wishes to take place within it and so fulfil the first two objectives set out in the first paragraph of this section. At the date of this Report the first of these, a redesign of these 'stage' area is currently underway, but as the design has not yet been finalised, so it has not yet been costed. The next, and longer-term project is the refurbishment of the Lower Hall, such that it may be more fully be used by the local community, as well as increase the income available to the Church from that use.

FINANCIAL REVIEW AND RESERVES

The financial reserves of the Church have been strengthened during the year as members have continued to give plus the money coming in from the rental of the Manse due to the Minister not living at the Manse. Outgoings have remained steady with no great demand on the Church purse.

Whilst there had historically been no set levels of reserves, the Trustees continue to seek to keep one year's expenditure in reserve for as and when needed. Within that, expenditure is made as and when. This has kept under review, having regard for the maintenance and repairs that may be needed to the main Church Building. In October 2023 the Trustees determined to keep £60,000 as a separate reserve to be held in an account with the London Baptist Property Board and that account was opened, but has not yet been utilised. Instead the Trustees have recently opened a separate savings account (Brockley Baptist Church Social Funds Account) with their Bankers (Nat West) for the lodging of receipts from the various hires of the halls within the Building.

GRANT MAKING POLICY

Gifts to external organisations are considered by the Trustees on the basis of need. Amounts are discussed among the Trustee how much to give with appropriate recommendations given to the Church Membership in Church Meeting.

RISK MANAGEMENT

All major insurable risks are subject to normal policies building premises. Contractual risks are reviewed on a one-to-one basis before being entered into. Annual review of areas of risk, including safeguarding, is undertaken by the Trustees in conjunction with what is taking place, activities, and external trips taking the Sunday School or Youth Groups out in the Minibus.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity to enable them to ensure that the accounts comply with the Charities Acts. 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 confirm that the accounts comply with current statutory requirements and those of the Charity's trust deed.

Approved by the Trustees and signed on their behalf by:

M. Mensah
M Mensah (Oct 30, 2024 21:44 GMT)

Rev Michael Mensah (Minister)

Date: Oct 30, 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

BROCKLEY BAPTIST CHURCH

I report to the trustees on my examination of the accounts of Brockley Baptist Church ('the charity') for the year ended 31 December 2023 on pages 6 to 8 following.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 2011 Act.

Independent examiner's statement

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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

S H Mathews
S H Mathews (Oct 31, 2024 07:50 GMT)

Stephen Mathews

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 31, 2024

BROCKLEY BAPTIST CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Notes	Unrestricted Funds		Restricted Funds	2023	2022
	General Funds	Designated Funds			
	£	£	£	£	£
Income receipts					
Church supporter offerings	17,177	-	1,555	18,732	31,394
Gift aid receipts	12,703	-	-	12,703	-
Other gifts received	3,161	-	-	3,161	1,536
Income from courses and events	3,083	-	-	3,083	1,052
Income from letting of facilities and Manse	54,762	-	-	54,762	47,390
Investment income	31	-	-	31	30
Other	289	-	-	289	-
	<u>91,205</u>	<u>-</u>	<u>1,555</u>	<u>92,760</u>	<u>81,402</u>
Capital and similar receipts					
Sale of fixed assets	-	-	-	-	-
Sale of investments	-	-	-	-	-
Loan repayments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>91,205</u>	<u>-</u>	<u>1,555</u>	<u>92,760</u>	<u>81,402</u>
Payments					
Payments in relation to charitable activities undertaken directly	2 73,378	-	1,263	74,642	56,880
Loan repayment	4 21,906	-	-	21,906	-
Grants paid in relation to charitable activities undertaken by others	3 630	-	-	630	1,330
Total payments	<u>95,914</u>	<u>-</u>	<u>1,263</u>	<u>97,178</u>	<u>58,210</u>
Net movement in funds	(4,710)	-	292	(4,418)	23,191
Cash funds as at last year end	100,742	-	-	100,742	77,551
Cash funds at this year end	<u>96,032</u>	<u>-</u>	<u>292</u>	<u>96,324</u>	<u>100,742</u>

The notes on pages 8 form part of these accounts.

BROCKLEY BAPTIST CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds			
		General funds	Designated funds	Restricted funds	
	Notes	£	£	£	
A Cash funds					
Cash at bank with immediate access		92,932	-	292	93,224
Cheques received but not banked		3,100	-		3,100
		<u>96,032</u>	<u>-</u>	<u>292</u>	<u>96,324</u>
B Other monetary assets					
Gift aid due to charity		6,000	-	-	6,000
(Claim for the tax years ended 5 April 2023 and to Dec 2023 Estimated)		<u>6,000</u>	<u>-</u>	<u>-</u>	<u>11,700</u>
C Liabilities					
Falling due within one year					
Expenses owed to the Minister	Note 4	3,547	-	292	3,839
Trade creditors		1,953	-	-	1,953
Accounts and Examination (for 2yrs)		2,250	-	-	2,250
		<u>7,750</u>	<u>-</u>	<u>292</u>	<u>8,042</u>

D Assets retained for charity's own use

	Fund to which asset belongs	Insurance Value £	2023 value £
Church, land, buildings and fixtures (at insurance value)	Endowment	5,800,000	n/a
Manse (at approximate open market value)	Endowment	<u>550,000</u>	<u>900,000</u>
Music and PA equipment	General	n/a	1,000
Computers and IT	General	n/a	2,000
Furniture	General	n/a	500
Minibus (purchased 2019)	General	<u>n/a</u>	<u>4,000</u>
		<u>-</u>	<u>7,500</u>

Current values have been estimated by the trustees.

E Investment assets

	Fund to which asset belongs	Cost £	Current value £
Investment: COIF shares -- approximate estimated value	General	-	1,100
		<u>-</u>	<u>1,100</u>

The accounts were approved by the trustees and signed on their behalf by:

M Mensah
M Mensah (Oct 30, 2024 21:44 GMT)

Michael Mensah -- Minister -

Date: Oct 30, 2024

The notes on pages 8 form part of these accounts.

BROCKLEY BAPTIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted Funds		Designated funds	Restricted Funds	Total 2023	Total 2022
	General funds					
	£		£	£	£	£
2 Payments in relation to charitable activities undertaken directly						
Ministers employment costs	Note 5	20,792	-	-	20,792	17,238
Ministry and events expenses		4,169	-	-	4,169	5,628
Other outreach activities		1,321	-	-	1,321	531
Minibus expenses		1,263	-	-	1,263	1,758
Insurance		3,181	-	-	3,181	2,576
Maintenance of church buildings		9,187	-	-	9,187	7,229
Light, heat and water		15,135	-	-	15,135	13,463
Manse management and maintenance		6,311	-	-	6,311	4,628
Minor equipment		7,123	-	-	7,123	718
Accounts & examination (2019, 2020 and 2021)		2,880	-	-	2,880	-
Office and telephone costs		2,838	-	-	2,838	2,001
Other costs		441	-	-	441	1,112
		<u>74,642</u>	<u>-</u>	<u>-</u>	<u>74,642</u>	<u>56,880</u>

3 Grants paid in relation to charitable activities undertaken by others

Grants for:

London Baptists for Jamaican Baptists	-	-	-	1,000
Subscriptions and small grants to organisations	330	-	-	330
Grants to individuals	300	-	-	-
	<u>630</u>	<u>-</u>	<u>-</u>	<u>1,330</u>

4 Loan repayment: Transactions made on behalf of the church and owed by the church

During the course of the 2019 year difficulties arose with the mandate for bank payments with the consequence that for a period the church was not able to accomplish payments for expenditure. As a consequence payments were made by the Minister on behalf of the church in 2019 and 2020. These amounts were still owed to the Minister at 31 December 2022 and totalled £21,906 and paid in early 2023. As a consequence those transactions had not been included in the accounts payments for prior years and are shown as 'loan repayment' in 2023. A further amount is due in expenses paid out for the 2023 year of £3,839

5 Transactions with Trustees and related parties

Other than normal Baptist Union Ministers salary and pension (see Note 2) there were no payments to Trustees for services provided and no expenses incurred in their roles as Trustees. During the year M Mensah served as Minister.

6 Movement of funds

	Opening balance	Receipts	Payments	Transfers	Closing balance
	£	£	£	£	£
General funds	100,742	91,205	(95,914)	-	96,032
Restricted funds					
Minibus fund	-	1,555	(1,263)	-	292
	<u>-</u>	<u>1,555</u>	<u>(1,263)</u>	<u>-</u>	<u>292</u>
Total funds	<u>100,742</u>	<u>92,760</u>	<u>(97,178)</u>	<u>-</u>	<u>96,324</u>