

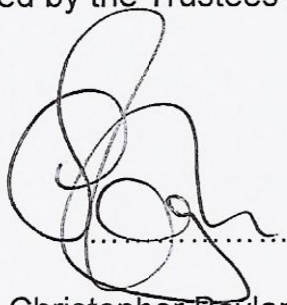
BRENTWOOD BAPTIST CHURCH
ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2016



Registered Charity No. 1130944

Accounts Prepared by
Michael Bastable, Church Treasurer (2016)

Approved by the Trustees and signed on their behalf by:

 7th March
2017
Christopher Boyland – Church Secretary

BRENTWOOD BAPTIST CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31st DECEMBER 2016

The Church is a Registered Charity No. 1130944 – Brentwood Baptist Church

Trustees

Rev John Prothero - Minister
Arlene Lundqvist (to end June 2016)
Bernard De La Motte (to end September 2016)
Brian Garner (to end December 2016)
Christopher Boyland - Secretary
Geoffrey Care
Michael Bastable (to end March 2017) - Treasurer
Nicholas Gaughan
Godfried Williams (from January 2017)
Joshua Waldock (from January 2017)
Trevor Boyland (from January 2017)

Address

91 Kings Road,
Brentwood,
Essex, CM14 4DR.

**Independent
Examiner**

Shaun De Boo
Chartered Accountant

Bankers

National Westminster Bank Plc,
46 High Street, Brentwood, Essex, CM14 4AL.

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

BRENTWOOD BAPTIST CHURCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st DECEMBER 2016

The Trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the Church

The Church operates under its own Constitution as approved by members. The Church is a member of the Baptist Union of Great Britain and Eastern Baptist Association.

The principal purpose of the Church is 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.

Organisational Structure

The Church is administered by the Managing Trustees which, during 2016, were the Minister and Deacons who are elected by the Church membership in accordance with the Church Constitution.

Review of Activities

Central to the work and witness of the Church is the provision of regular public services of Christian worship. In 2016 these took place at 10.30 on Sunday mornings and once a month on Sunday afternoons and at other times. There is a full children's programme during the 10.30am service for ages 0-14 years which runs concurrently with the morning service.

The Church building is also used on a Monday, Tuesday, Thursday and Friday by Kingfishers Pre School which, although linked to the Church, has its own charity status and separate accounts.

The Church has also maintained its support for missionary work both at home and abroad.

During 2015 the church appointed a Children's and Youth worker to organise and support the church's Sunday activities and midweek clubs for these age groups. This included not only those whose families are involved with the church but also those in the local area. This appointment has been very successful with numbers on the role for 'Connect', our open Youth Group for ages between 5 and 11, increasing to

35 with a regular attendance of about 20. A successful summer 'Holiday Bible Club' was also run for four days this year with 32 local children between the ages of 5 and

11 attending. Our Children's and Youth worker also supports our neighbourhood Primary and Senior



schools, helping with lunch time clubs, assemblies and also the mentoring of children.



The church has for the first time in a few years run an Alpha Course. Alpha is a series of sessions, held over a meal, exploring the basics of the Christian faith. It is for those who want to know more about Christianity, for new Christians, and also for older Christians wanting a 'refresher' course about the faith. There were seven participants on the course which ran between September and December.



Another new initiative which started this year is 'Open Café'. This is aimed at the 20 to 30's age range and the church is set up in an informal café style. It is run on a Friday evening and has attracted increasing numbers with a regular attendance of between 14 and 26. (43 different people have attended at different times).

The church has continued its involvement with the local community through taking a major part in events such as 'Lighting Up Brentwood', a council run event as well as the 'Walk of Witness' and 'On the Move'. At Christmas we also organised carol singing, with free coffee and mince pies for our neighbours in Railway Square. The church has been pleased to see our facilities being used by the local community for a wide range of activities. The Trustees have had regard to the Charity Commission's Public Benefit guidance published in December 2008.



The Leadership Team continues to seek to fulfil their responsibilities and the Minister remains very grateful to all involved in the fellowship for the different ways in which they assist the Church in fulfilling its calling.

Financial Review of General Fund and Communion Fund

Regular giving was again slightly down (2%) with a total for the year (both funds) of £80,682 compared with £82,598 for 2015. Receipts from contributions towards church expenses have continued to increase being £1,364 more than in 2015 which itself was significantly more than the previous year. The use of our facilities by Kingfishers Pre-school and by local community clubs contributes the majority of this income.

Total payments for the year (both funds) were £128,878 significantly more than the previous year (£113,779). This is largely as a result of significant repairs, redecoration and renovation of the church building, which were delayed in previous years while redevelopment was being considered. These renovations, the leadership believes, will put the church in a good position to meet the future needs of those using the church facilities, both members and the general community.

Payments were in excess of receipts in 2016 by £21,744 (both funds combined), compared with a budget excess of payments over receipts of £12,575. This can be accounted for by the reduction in regular giving (£4,818 below budget) and increased expenditure (£4,903 above budget). The increase in expenditure is largely due to increased spending on the church building (£4,871 above budget).

The Trustees of the Church meet monthly, at which time reports of the financial position are considered. A report is also considered on a bi-monthly basis at the Church Members' meeting.

Reserves Policy

In line with Charity Commission and Baptist Union guidelines the reserve policy is to allow funds to be available for two different possible situations:-

- a) To quickly meet an emergency unexpected or significant expenditure.
- b) To cover an unexpected significant short fall in income.

In either case the trustees believe the church should have sufficient reserves to be able to meet its obligations and continue to operate.

The Trustees consider that, as a minimum, the cash balances held in the General Fund should be £30,000. This has been achieved this year.

This amount is being reconsidered for 2017, particularly with regard to our commitment to the BU pension fund.

The Baptist Union (BU) is currently preparing to provide the church with an indication of the theoretical level of debt that would be applied to the church if we withdraw from the Pension Scheme. They anticipate the figure being available by the end of March 2017.

The Leadership has no current plans to withdraw from the Baptist Pension Scheme and therefore the theoretical level of debt will be for guidance only.

General Fund Unrestricted (All figures in £)

Receipts

	<u>2016</u>	<u>2015</u>
<u>Voluntary income</u>		
Regular Giving	80,303.38	82,597.86
Income tax recovered	13,391.27	13,047.03
Family Church & Youth Work	0.00	751.00
Legacies	0.00	1,000.00
Brentwood Council Grant	<u>0.00</u>	<u>650.00</u>
	93,694.65	98,045.89
<u>Investment income</u>		
Interest received	<u>899.02</u>	<u>1,138.93</u>
	899.02	1,138.93
<u>Activities for generating funds</u>		
Sale of books	0.00	64.00
Fees - weddings etc	<u>0.00</u>	<u>83.77</u>
	0.00	147.77
<u>Other incoming resources</u>		
Church expenses contributions ⁽²⁾	10,853.93	9,489.73
Use of Minibus	279.50	229.50
Soul Survivor	<u>1,028.00</u>	<u>0.0</u>
	<u>12,161.43</u>	<u>9,719.23</u>
	<u>106,755.10</u>	<u>109,051.82</u>

Payments

	<u>2016</u>	<u>2015</u>
Ministry & Mission ⁽³⁾	70,381.58	53,837.45
Church Management, admin etc	31,346.09	32,105.66
Church repairs & maintenance	14,871.44	9,488.83
Donations by the Church ⁽⁴⁾	10,200.00	16,800.00
Family Church and Youth Work	29.05	896.84
Brentwood Council Grant	0.00	650.00
Soul Survivor	<u>1,218.00</u>	<u>0.00</u>
	<u>128,046.16</u>	<u>113,778.78</u>
<u>Excess of Receipts over Payments</u>	(21,291.06)	(4,726.96)
<u>Balance at end of year</u>	173,507.68	194,798.74

Communion Fund Restricted (All figures in £)

A Restricted Fund for use by the minister to support members of the congregation, and others, at his discretion.

Material deficit

At the 31 December 2016 the fund was in material deficit to the extent of £679.87. The Trustees have agreed that this deficit be eliminated by a transfer from the General Fund.

<u>Receipts</u>	<u>2016</u>	<u>2015</u>
Giving	379.00	0.00
<u>Payments</u>		
Communion Fund	831.61	0.00
<u>Excess of Receipts over Payments</u>	(452.61)	0.00
<u>Balance at end of year</u>	(679.87)	(227.26)

Agency payments Restricted (All figures in £)

During the year the church receives in offerings money identified specifically for other charities, which the church supports. These are not shown in the church's funds (General and Communion) but are recorded separately as Agency payments in the accounts and passed directly to the identified charity. During 2016 the following amounts were received and passed on to other charities in this way:-

	<u>2016</u>	<u>2015</u>
Baptist Missionary Society	205.00	408.20
Carlisle Flood Appeal	1,257.50	0.00
SoulSurvivor (Support for Sam Moore)	6,000.00	0.00
Baptist Union Home Mission	290.50	403.00
Baptist Missionary Society Relief	622.50	222.50
Christian Aid	0.00	157.00
AIM to support Lynn Cooke	0.00	100.00
Baptist Men's Movement Operation Agri	100.00	75.00
Spurgeon Child Care	25.00	50.00
Thank offering	<u>1,334.90</u>	<u>800.00</u>
(2016 - BMS with 50% for Syrian crisis / 50% for Haiti after Hurricane Matthew)	<u>9,835.40</u>	<u>2,215.70</u>
<u>Balance at end of year</u>	0.0	0.00

BMS Birthday Scheme

The church also runs a BMS Birthday Scheme. This is run as a separate scheme with its own records. The money collected does not go through the church accounts but is sent direct to BMS.

The total collected during 2016 was £1,271.00

A number of church organisations hold relatively small amounts of cash, held with their own records, for refreshments, craft materials and small birthday gifts etc.

At the end of 2016 the total amount for all groups was less than £1,500 (less than 2% of the church receipts).

Balance Sheet (All figures in £)

	<u>2016</u> <u>All Funds</u>	<u>2015</u> <u>All Funds</u>
<u>Current assets</u>		
Debtors	---	---
Cash at bank and in hand	172,827.81	194,571.48
<u>Liabilities</u>		
Creditors		
(Amounts falling due in one year)	---	---
<u>Net current assets less current Liabilities</u>	<u>172,827.81</u>	<u>194,571.48</u>

Represented by

	<u>2016</u> <u>All Funds</u>	<u>2015</u> <u>All Funds</u>
<u>Unrestricted</u>		
General Fund	173,507.68	194,798.74
<u>Restricted</u>		
Communion Fund	<u>(679.87)</u>	<u>(227.26)</u>
	<u>172,827.81</u>	<u>194,571.48</u>

Assets and Liabilities (All figures in £)

Cash assets

	<u>2016</u>	<u>2015</u>
NatWest Bank ⁽⁵⁾	4,433.45	6,199.07
CAFcash ⁽⁶⁾	6,868.04	7,391.94
CAFcash gold	12,812.47	30,269.70
Cash in hand	0.00	0.00
CAF fixed rate	0.00	52,381.72
CAF platinum	78,629.99	98,329.05
Hodge Bank	<u>70,083.86</u>	<u>0.00</u>
	172,827.81	194,571.48

A full analysis of income and expenditure for both the General and Communion Funds for the period by activities can be found in the tables on page 11 and 12.

Fixed assets

The church is the beneficial owner (subject to the relevant trusts) of the following assets, the legal title to which is held by the church's custodian trustee (the London Baptist Property Board Limited)

Church premises at Kings Road, Brentwood, CM14 4DR

Insurance value

Buildings	£1,779,540 (2015 £1,761,902)
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Church manse at 16 Doddinghurst Road, Brentwood, CM15 9EH

Insurance value

Buildings	£294,033 (£284,369)
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The church also owns fixtures, furniture and equipment in the church.

Insurance value

Contents	£130,849 (£129,552)
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Payments to trustees

Direct payments to employees:-

Rev. John Prothero	£36,880 (Includes employer NIC)
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The Minister acts as one of the church's trustees and receives remuneration and other benefits (as shown above) in respect of his services as Minister. Also provided is the provision of a manse, which is owned by the church, and the associated costs.

Christopher Boyland (as church cleaner)	£2,905
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Payments to individuals / companies / organisations / charities with which a Trustee has an interest.

Christopher Boyland Company secretary of Promega Systems Ltd, company owned and run by relatives.	£1,917	paid to Promega Systems Ltd for services and as purchase agent.
Nicholas Gaughan Relative working as Church Administrator	£10,015	salary to Administrator. (Includes employer NIC)
Brian Garner Management Committee of Brentwood Schools Christian Worker Trust	£1,900	donation to BSCWT.

Other Trustees were reimbursed for purchases, supported by receipted, made on behalf of the church for church activities. These are not considered benefits and are not included here. No trustee expenses were paid.

NOTES TO THE ACCOUNTS

1. **Basis of the accounts:** These accounts have been prepared on a 'receipts and payments' basis in accordance with section 133 of the Charities Act 2011.
2. **Income / Church Expenses contribution** – The main contributor is Kingfishers Preschool for the use of the church facilities. However, a significant percentage of this income is from hiring the church facilities for events or to regular users such as Dance Space Essex.
3. **Payments / Ministry & Mission** – Minister, Administrator and Children's / Youth worker salaries.
4. **Payments / Donations** - Every year the church gives away in Donations at least 10% of its regular giving figure. In 2016 this was set at £10,200 to reflect the churches income from regular giving, Tax refunds and interest. Gifts were made to the following:-

2,400	Baptist Union Home Mission
2,400	Baptist Missionary Society
1,900	Brentwood Schools Christian Worker Trust (BSCWT)
1,000	Carlisle Flood (Carlisle Baptist Church appeal)
500	Christian Aid
500	Shelter
500	Soul61 (support for Sam Moore)
400	Brentwood Food Bank
400	Barnabus Fund
<u>200</u>	Brentwood Street Pastors
10,200	

5. **Assets and Liabilities** - Balance at 31 December 2016 reduced to reflect three un-presented cheques issued during the year for a total of £1,852.90.
6. **Assets and Liabilities** – Balance at 31 December 2016 increased by £768.04 to reflect Gift Aid Tax refund for 2016 and claimed in December 2016 but not received until January 2017.

General - General fund (Unrestricted) Fund Incoming resources and Resources used

Receipts

Incoming resources from generated funds

Voluntary income

	<u>2016</u>	<u>2015</u>
Regular Giving	80,303.38	82,597.86
Income tax recovered	13,391.27	13,047.03
Family Church & Youth Work	—	751.00
Legacies	—	1,000.00
Brentwood Council Grant	—	650.00

Total Voluntary income **93,694.65** **98,045.89**

Activities for generating funds

Sale of books	—	64.00
Fees - weddings etc	—	83.77

Total Activities for generating funds **—** **147.77**

Investment income

Interest received	899.02	1,138.93
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Total Investment income **899.02** **1,138.93**

Other incoming resources

Church expenses contributions	10,853.93	9,489.73
Use of Minibus	279.50	229.50
Soul Survivor	1,028.00	—

Total Other incoming resources **12,161.43** **9,719.23**

Total receipts

106,755.10 **109,051.82**

Payments

Cost of generating funds

Fundraising trading cost of goods sold and other costs

Book purchase	—	195.85
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Total Fundraising trading cost of goods sold and other costs **—** **195.85**

Charitable activities

Minister's salary, pension etc	36,336.20	35,282.57
Minister's expenses	7,082.51	5,921.05
Children/Youth Worker's salary	24,030.83	—
Children/Youth Worker's expenses	496.87	779.54
Cleaning	3,280.70	3,774.00
Administrator's salary	10,014.55	9,837.62
Utilities	5,508.86	6,069.11
Speakers' fees	660.50	325.00
Insurance	2,515.40	2,697.22
Church repairs & maintenance	14,871.44	9,488.83
Manse repairs & maintenance	995.91	1,020.24
Printing & Copying	1,525.73	2,224.82
Youth/family church	29.05	896.84
Administration costs	3,269.21	630.41
Minibus	1,097.00	1,252.76
Outreach	1,872.36	796.25
Equipment	1,354.09	3,920.22
Donations from the church	10,200.00	16,800.00
Sundries	88.80	1,318.62
Sundries gifts	69.98	538.21
Training	558.35	516.00
Schools Worker salary	—	8,717.26
Resources/Books	969.82	126.36
Brentwood Council Grant	—	650.00
Soul Survivor	1,218.00	—

Total Charitable activities **128,046.16** **113,582.93**

Total payments

128,046.16 **113,778.78**

Excess of Incoming resources over Resources used **(21,291.06)** **(4,726.96)**

Brought forward balance **194,798.74** **199,525.70**

Total carried forward balance

173,507.68 **194,798.74**

Communion - Communion Fund (Restricted) Fund Incoming resources and Resources used

Receipts

Incoming resources from generated funds

Voluntary income

Regular Giving

	<u>2016</u>	<u>2015</u>
	379.00	—
<i>Total Voluntary income</i>	<u>379.00</u>	<u>—</u>

Total receipts

379.00 **—**

Payments

Charitable activities

Communion Fund

	831.61	—
<i>Total Charitable activities</i>	<u>831.61</u>	<u>—</u>

Total payments

831.61 **—**

Excess of Incoming resources over Resources used

Brought forward balance

	(452.61)	—
	(227.26)	(227.26)
Total carried forward balance	<u>(679.87)</u>	<u>(227.26)</u>

Independent examiner's report to the trustees of Brentwood Baptist Church.

I report on the accounts of Brentwood Baptist Church for the year ended 31st December 2016, which are set out on pages 1 to 12.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

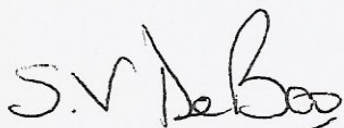
Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 next statement.

Independent examiner's statement

In connection with 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 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
 - have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Shaun De Boo

Chartered Accountant

Address: 40 Sebastian Avenue,
Shenfield,
CM15 8PW

Date: 9 March 2017