



Love God | Love each other | make disciples

Godmanchester Baptist Church Annual Report for year ending 31 December 2013

1. Reference and Administrative Details of the Charity, its Trustees and Advisers

1.1 The Charity

Godmanchester Baptist Church, formerly known as Duck End Chapel, Union Chapel and Silver Street Baptist Church, has been in existence since 1845. The governing document of the church is the Church Constitution, as adopted on 24 September 2001, amended 20 March 2006 and 19 March 2007.

On 8 November, 2001, the church was registered as a charity. The official name of the charity is Godmanchester Baptist Church and the charity number is 1089263. The official address for correspondence is:

Godmanchester Baptist Church, East Chadley Lane, Godmanchester, Huntingdon, Cambridgeshire, PE29 2BJ

Telephone: 01480 458565, e-mail office@godmanchesterbaptist.org, web www.godmanchesterbaptist.org

1.2 Trustees

The trustees of Godmanchester Baptist Church are the members of its Leadership Team. Together the Leadership Team are responsible for the spiritual direction of the Church, worship and prayer, discipleship and outreach, as well as the statutory obligation of overseeing the administration of the Church as charity trustees, outlined below.

Trustees at 31 December 2013 were:

John C. Smith	Senior Pastor / Chairman	Helen M. Healy
Daniel M. Beckett	Youth & Children's Pastor	Brett A. Mickelburgh
James D. Alexander		John S. Pickersgill Treasurer
Eileen Campbell		John W. Stevens
Joseph D. George		Delia M. Steer

In addition, Adrian L. Woodbridge was part-time Community Pastor and Trustee until his resignation with effect from 31 August 2013 and John M. George was a Trustee until his term finished on 25 April 2013.

The holders of the office of Senior Pastor and Youth & Children's Pastor are paid by the Church as well as being *ex-officio* members of Leadership Team (as allowed in the Constitution). They have been assisted in day-to-day management and operation of the Church by Mrs Ruth Blakey (Administrator) along with numerous volunteers.

The Charities Act 2011 requires the Leadership Team, as the trustees of the Church, to prepare financial statements for each financial year which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year.

In preparing the financial statements the Leadership Team should follow best practice and

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards and the Charities SORP (Statement of Recommended Practice), disclosing and explaining any departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Church will continue in operation.

The Leadership Team is responsible for keeping accounting records which are such as to disclose, with reasonable accuracy, the financial position of the Church at any time, and to enable them as trustees to ensure that the financial statements comply with charity law. The Leadership Team is also responsible for safeguarding the Church's assets, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.3 Advisers

The church has received advice and service from the following:

Bankers: Barclays Business Centre, 1 Market Hill, Huntingdon, PE29 3AE

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ (paying-in facilities via HSBC plc)

Stewardship Services, PO Box 99, Loughton, Essex, IG10 3QJ

Kingdom Bank, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS

Insurance Brokers: Kingdom Bank, Ruddington Fields Business Park, Mere Way, Ruddington, Nottingham, NG11 6JS

Independent Examiners: R M Ball, ACA; 3 Sweetings Road, Godmanchester, PE29 2JS

V P Lynch, ACA; Janus House, Earning Street, Godmanchester PE29 2JD

Solicitor: W A Wyers, 6 Wellington Close, Warboys, PE28 2RG

Architect: Martin Russell (Architects) Ltd, 21 Manor Walk, Coventry Rd, Market Harborough, Leicester, LE16 9BX

2. Structure Governance and Management

The appointment of Leadership Team members is as described in section 6.1.3 of the Church Constitution; nominations being brought to the Church Meeting by the Leadership Team and appointment affirmed by an election in which at least 50% of the Membership vote and 80% of those voting are in favour.

At present there is no policy or procedure for the induction and training of new trustees. However, some trustees have attended courses and conferences relevant to their work for the Church. All potential trustees are made aware of the Charity Commission and Baptist Union guidance on the role and responsibilities of trusteeship at the time when they are asked to consider standing for election.

3. Objectives and Activities

Godmanchester Baptist Church's aim is to 'Love God, love each other, make disciples.'

The charitable objectives of the church are:

- To advance the Christian Religion in accordance with the Church Covenant, in Huntingdonshire and in such other parts of the United Kingdom or the world as the Leadership Team may from time to time think fit, and to fulfil such other charitable purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the church.
- To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in Huntingdonshire and in such other parts of the United Kingdom or the world as the Leadership Team may from time to time think fit.

4. Public Benefit, Achievements and Performance

Where it is relevant, the Trustees take into account the guidance of the Charity Commission on Public Benefit. We provide public benefit principally in the provision of a Place of Worship, with regular services open to all members of the public. We seek to contribute to the moral and spiritual education of children and young people and to engage with and promote self-worth in those who have suffered social exclusion. We seek to fulfil our charitable objectives in the advancement of Christianity and in supporting those in need, specific examples of which are given below.

4.1 **Objective: to advance the Christian Religion in accordance with the Church Covenant**

4.1.1 **Among adults**

Through our worship services in the church building and network of small groups meeting in homes we have helped the congregation grow in understanding our faith, in our commitment to follow Jesus Christ as his disciples and in the ability to share our faith. Our membership at the end of 2013 was 138, (9 of whom are non-voting Associate Members). 3 people have been baptised on profession of faith during the year. We currently have 3 adult congregations with some overlap in attendance – Sunday morning, Sunday evening and *Songs of Praise* which is monthly on a Sunday afternoon. A total of around 285 adults worship with us in these congregations.

During the year the Wednesday night D-Caf congregation has moved to meet in Huntingdon and is now a joint ministry with Medway Christian Fellowship.

We have sought to attain our objective by worshipping God; engaging in the mission of the Lord Jesus; training others to serve the Lord Jesus and extending His kingdom.

We have communicated our faith through courses at the Church Centre, outreach events and personal witness.

We have regularly held services for the residents of sheltered housing communities in Godmanchester and St Ives. Teams of people have been responsible for some Sunday morning services at the local hospital and for occasionally leading worship at Yelling Baptist Church and Medway Christian Fellowship. Members of our Congregation have also spoken at services at other local churches.

4.1.2 **Among youth**

We have taught approximately 12 younger youth through the *Furnace* group on Sunday mornings, and our *Generation Rising* Youth Congregation on Sunday evenings has helped approximately 25 older youth understand the relevance of Christian faith in today's world. Our *Friday Night Project* youth club has served youth from the wider community as well as from Church families with average attendance around 90 young people. We have a *Girls Only* project, to encourage and disciple the older girls, linking them with adult female mentors. Likewise *Da Lads* was launched in 2013 to mentor boys, linking them with adult male mentors.

4.1.3 **Among children**

We have communicated the Christian faith to approximately 36 children through the *Kids Kingdom*, *Little Stars* and *Crèche* groups on Sunday mornings. We have run a termly *Messy Church* on Sunday Afternoon with approximately 60 children and parents attending. The *Explorers* activity club on Thursday evenings has an approximate attendance of 18 children.





In the summer we held a Space Academy Holiday Club over 5 mornings, attracting around 120 children from the wider community. This culminated with a Family Fun evening with around 300 children and adults attending.

Members of our staff and congregation regularly assist local primary and secondary schools in supporting Christian Unions, in the delivery of assemblies, as well as PSHE and RE curricula, on a voluntary basis. We have financially supported the GenR8 teams who regularly deliver Christian Assemblies in Cambridgeshire schools and our Youth and Children's Pastor has been part of a team.

4.1.4 Beyond Godmanchester, in the U.K. and abroad

We have fostered closer working relationships with other churches in the Godmanchester and Huntingdon district, seeking to bear witness to Jesus Christ through joint services and some open-air events in the towns, as well as collaborating in certain community projects. We have a particular partnership with Medway Christian Fellowship in Huntingdon as we have shared the ministry of Adrian Woodbridge until the end of August. Since then he has been the full-time Pastor at Medway, but still leads D-Caf as a joint ministry between the two Churches.

We have made financial contributions to Baptist Union Home Mission to support the work of the BU in resourcing UK churches.

Godmanchester is twinned with Szentendre in Hungary and in February a team of 18 from Szentendre Baptist Church visited GBC for a weekend, renewing links made when a team from GBC went there in 2012. In August 6 young people from the Church in Szentendre came to join our young people at Soul Survivor and helped with our Space Academy Holiday Club.

4.2 Objective: to relieve persons who are in conditions of need or hardship

We have provided emotional, practical and spiritual support for those in our congregation and community who have needed such assistance. The sick, the aged and the infirm have been visited and practical support offered as appropriate.

We have provided the weekly Littlefoot Parents and Toddlers Club for the benefit of our community. Around 100 Children and adults attend. Together with those from other churches, some of our members are involved in the Cornerstone Pregnancy Crisis Centre, a confidential counselling service for pregnant women and their partners which also provides PHSE lessons in local Secondary Schools, covering issues around teenage pregnancy. We also have members who are involved, with those from other Churches, in the work of Huntingdon Area Money Advice (HAMA) which started in 2013, using our premises as one of its bases for meeting clients.



We host a weekly Lunch Club, run in partnership with other churches, providing cooked meals and convivial company for about 25 senior citizens of the town. Again this year we ran a 5-day event for senior citizens, called Holiday at Home with talks and activities of interest to those attending, with a meal provided every lunchtime and high tea later.



The weekly Football Project is an opportunity for contact with some 20 of the young people of the town over a game of football on the multi-use games area on the Community Primary School site.

This year the Foodbank has joined the Trussell Trust – a charity which provides assistance and training to those running food banks around the country. Donated or purchased non-perishable food items are redistributed without charge to those in urgent need. We have 55 local agencies registered as voucher holders, who issue vouchers to those in need which can then be redeemed at the Foodbank. 14,044 kg of food have been issued during the year, with an estimated value of around £23,600. We have distributed 562 parcels which have fed over 1,000 people in this way, mostly living in Huntingdon but also in Godmanchester, St Ives and surrounding villages. Only £2,212 of cash donations to Foodbank has been spent on purchasing food. The rest of the food has been donated by individuals, Church congregations and staff in businesses in the local community who have collected food and brought it to the Foodbank. A number of primary schools donated food from their harvest assemblies. During the year we held two supermarket collections at Waitrose, and have taken part in one national collection at Tesco arranged by the Trussell Trust where we collected nearly 2,600kg of food. Included in the total weight of food, an additional 94 food hampers were distributed to 300 adults and children in the week before Christmas. We have received financial support from individuals, other Churches, organisations and businesses towards operating costs and to provide some of the food for both the routine distribution and the hampers.



We have made our premises available for hire, on a non-profit making basis, to local community groups. We have supported the work of Christian Aid by providing collectors for their local house-to-house collection. We have supported financially the work of agencies seeking to relieve hardship abroad, including the work of the Anglo-Indian

Concern in Chennai, India; The Rehoboth Children’s Homes in the Philippines; Kathryn Thompson (working at Rehoboth to provide educational support); Mission Direct working around the world; Abraham Kalyapu working as a Pastor in Lusaka, Zambia; Cambodia Action; and another organisation working in Central Asia. Members of the Fellowship have made short trips to Cambodia, The Phillipines and other places around the world on behalf of or in support of these organisations.

4.3 In order to facilitate the achievement of these objectives:

We have emphasised the priority of prayer together, in prayer triplets, in small groups, at meetings specifically for prayer and during our services.

We have used, maintained and developed our buildings appropriately, this year making use of some waste ground on our site to increase the size of the Craft Room and provide better storage facilities.

We have paid and supported both Pastoral and Administrative Staff, as listed above.

We encourage the widest participation in our activities, where necessary subsidising events and activities so that ‘ability to pay’ is not a barrier.

5. Financial Review

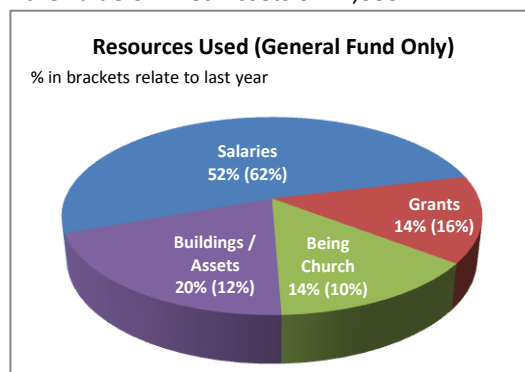
5.1 Summary of the Financial Year

The total incoming resources of the Church in 2013, as shown on the Statement of Financial Activities (SOFA), were £237,477 which is a decrease of £3,452 from 2012. Donations have fallen by more than double this amount (£7,042), with Activity Income up to offset the fall. Total expenditure during the year was £255,556, an increase of £38,759 over 2012. The largest component of this increase is the professional fees involved in current and future building project (£24,300), but the cost of putting on activities and events across the age groups has also increased (more events and more participants).

The cost of the first phase of the building development has been substantially met by the sale of our share in the Manse of the former Community Pastor. The cost of the actual building work has been converted in the accounts into Fixed Assets as part of the East Chadley Lane premises and so has had no impact on the reported expenditure for the year. However the cost of the architect’s preparatory work, for the current and future phases of the project, for the planning and building regulations applications and the cost of the applications themselves are shown as expenditure.

The total financial value of the Church has fallen by £14,280 to £301,629. This reflects the fall in Net Current Assets of £15,940, (principally due to £12,141 which was in the Buildings Fund a year ago having now been spent, and a further £3,892 fall in the General Fund balance), offset by an increase in the value of Fixed Assets of £1,660.

General Fund Income	2013	2012
Donations	£201,622	£210,392
Activity Income	£150	£164
Fundraising	£95	£17
Investment	£537	£385
Hire of premises & reimbursements	£1,207	£1,361
TOTAL	£203,611	£212,319



The General Fund has seen a decrease in donated income of 4.2% this year, but encouragingly this is less than the 5.4% anticipated in the budget. Total salary costs have fallen for the second year running as a result of the restructuring commenced in 2011 (in anticipation of falling donations) and now completed. This has allowed us to spend more on the activities of the Church and to transfer money to the Buildings Fund to support those expenses.

In summary, the Church has been able to increase its work in the community through this year with more activities and more participants. The extra cost of this has only partially been covered by an increase in Activity Income, the rest being covered by Donations, even though they have fallen. Nevertheless we have completed the first phase of a building development project entirely from within existing financial resources.

Further details and analysis can be found in the Notes to the accounts which follow.

5.2 Policies for reserves, investment and grants

The Reserves Policy is to maintain an amount equivalent to six months’ salary in the General Fund. Six months’ salary is currently £52,551. In the first half of the year the balance was substantially above this level but in the second half

was close to it. At the end of the year our balance in the General Fund was £52,251, just £300 below the reserve. This was necessary in order to fully cover the costs of the first phase of the building project, including £801 which is not due for payment until June 2014.

Cash not needed for immediate operating costs is split between an instant access Deposit Account with Stewardship and a 60-day notice account with Kingdom Bank. No fixed term investments or equity-based investments are made.

Small grants are made to individuals or organisations in sympathy with our charitable objectives on application to the Leadership Team. A policy of a maximum of 50% support is usually applied. It has been the policy of the Leadership Team to give away approximately 15% of the General Fund donated income to other charities and individuals involved in charitable work. In 2013 the grants came to 14.2% of General Fund donated income. It is expected that the figure for 2014 will exceed 15% because of support that is anticipated for those undertaking short-term service abroad.

Grants for the support of individuals and organisations are accounted for on the basis of the support agreed by the Leadership Team relating to that financial year. (See Note 3 on page 8.)

On the Statement of Financial Activities, the 'Resources Used' include 'Support costs' and 'Management costs'.

Support costs include

- Cleaning of and repairs to the Church premises, insurance and security.
- Electricity and water supply costs
- Health & safety expenditure
- Purchase of equipment not deemed to be a fixed asset and depreciation of those that are.

Management costs include

- Administrative staff salaries
- Church Office costs including telephone and internet provision and mobile phones for Pastoral staff.
- Financial and administration training, professional and statutory fees

6. Plans for the future

We will continue to cast the vision of belonging to Godmanchester Baptist Church as a multi-congregational church: a worshipping community; a small group community; and a serving community. During 2014, we will continue with the 2013 focus on responding to the growth we have seen in church life in the recent past.

We will seek to multiply leadership and opportunities for service by identifying, training and supporting new leaders across congregations and activities. We will release leadership to a wider number of people, mentor rising leaders, and focus on equipping and supporting people so they can lead better. We will seek to be creative in involving people in new ways, show people they are valued, and make more use of their testimonies.

We will continue to find ways of multiplying space by identifying ways to resolve overcrowding on Sundays and at other pinch points during the week. At the start of 2014 we launched an appeal towards the cost of the 'Oikodom project' – the 2nd and more substantive phase of the building development. It is anticipated that one-off gifts and loans will be required to realise the project and that additional long-term regular giving will be used to repay the loans over a long period. The effect of the project will be to increase the capacity of the premises for many of the midweek activities such as Lunch Club and the FNP Youth Club. It will also provide more suitable kitchen and toilet facilities and a lift for access to the upper floor.

We will multiply ministry and mission opportunities by using Gray's Matrix to identify places where steps between attendances at activities in areas of church life are too large. We will seek to match people's passions and gifts to enable further growth, especially in the areas of women's ministry; men's ministry; families' ministry; 20s and 30s; Foodbank; and debt counselling. We will take people out of their comfort zone by encouraging short term mission and 'church on the streets'. We will be driven by our passion to see God's kingdom come in our community, to care for our people in our congregations, and to worship God: To Guard the Heart and to Grow the Edge.

Signed on behalf of the Leadership Team

Signed:

Date: 3 March 2014

John Smith (Senior Pastor)

John Pickersgill (Treasurer)

Godmanchester Baptist Church - Year ending 31 December 2013
Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2013				2012
<u>Incoming Resources</u>					
Donations, Legacies & similar incoming resources	£201,622	£553	£6,885	£209,060	£216,101
Activities in furtherance of the charity's objects	£150	£17,464	£7,989	£25,603	£21,371
Activities for generating funds	£95	£729	£247	£1,071	£1,711
Investment income	£537		-	£537	£385
Other incoming resources	£1,207		-	£1,207	£1,361
Total Incoming resources	£203,611	£18,746	£15,121	£237,478	£240,929
<u>Resources Used</u>					
Costs of generating funds	-	£149	-	£149	£265
Grants payable in furtherance of charity's objects	£29,067	£195	£2,908	£32,170	£31,197
Pastoral staff salaries & costs of activities	£98,382	£29,977	£8,279	£136,638	£127,635
Support costs	£18,783	£14,898	£1,019	£34,700	£29,349
Admin staff salaries & management costs	£27,322	£22,264	£2,314	£51,900	£28,351
Total Resources Used	£173,554	£67,483	£14,520	£255,557	£216,797
Net Incoming/(Outgoing) Resources	£30,057	(£48,737)	£601	(£18,079)	£24,132
Gross Transfers between Funds - in	£1,580	£103,607	£1,870	£107,057	-
Gross Transfers between Funds - out	(£35,528)	(£67,752)	(£3,777)	(£107,057)	-
Gains on investment assets		£3,799		£3,799	
Net Movements in Funds	(£3,891)	(£9,083)	(£1,306)	(£14,280)	£24,132
Balances brought forward	£56,142	£253,917	£5,850	£315,909	£291,777
Balances carried forward	£52,251	£244,834	£4,544	£301,629	£315,909

Godmanchester Baptist Church - Year ending 31 December 2013

Balance Sheet

	<u>2013</u>	<u>2012</u>
Fixed Assets		
Tangible Assets		
East Chadley Lane premises	£232,777	£206,512
Equipment for Charity use	£11,121	£9,282
42 Tudor Rd	-	£26,444
	<u>£243,898</u>	<u>£242,238</u>
Total Fixed Assets	£243,898	£242,238
Current Assets		
Stocks of items for use or sale		
Stocks	£283	£93
	<u>£283</u>	<u>£93</u>
Debtors		
Income due - Inland Revenue	£9,142	£10,617
Income due - other	£817	£3,010
Prepayments	£4,172	£3,161
	<u>£14,131</u>	<u>£16,788</u>
Cash at bank and in hand		
Current Account	£3,958	£1,319
Deposit Accounts	£41,012	£55,517
Petty cash	£417	£118
	<u>£45,387</u>	<u>£56,954</u>
Total Current Assets	£59,801	£73,835
Liabilities		
Creditors: amounts falling due within one year		
Accrued expenses (unpaid bills)	(£1,979)	(£164)
Advanced receipts	(£91)	-
	<u>(£2,070)</u>	<u>(£164)</u>
Total Liabilities	(£2,070)	(£164)
Net Current Assets	£57,731	£73,671
Net Assets	£301,629	£315,909

Represented by funds

	<u>Undesignated</u>	<u>Designated</u>	<u>Restricted</u>	<u>Undesignated</u>	<u>Designated</u>	<u>Restricted</u>
General Fund	£52,251			£56,143		
Fixed Assets		£243,898			£242,238	
Bookstall Fund		-			£2	
Church Weekend Fund		-			-	
Youth Work Fund		£59	-		£617	-
Encouragement Fund		£613	-		£300	£1,295
Childrens Work Fund		£264	-		£110	-
Events Fund		-	-		£649	£123
Seniors Work Fund		-	-		-	-
D-Caf Fund		-	-		-	-
Buildings Fund		-	-		£10,000	£2,141
Churches Together in GMC			£211			£238
Foodbank Fund			£2,069			-
Littlefoot Fund			£630			£388
Lunch Club			£1,634			£1,665
Kids Kingdom Giving			-			-
Totals	£52,251	£244,834	£4,544	£56,143	£253,916	£5,850
		£301,629			£315,909	

Signed by

Date 3 March 2014

J C Smith (Chairman)
for and on behalf of the Trustees of Godmanchester Baptist Church

J.S.Pickersgill (Treasurer)

Notes forming part of the financial statements for the year ended 31 December 2013

1. Accounting policies and basis of preparation

- These accounts have been prepared on a full accruals basis and in accordance with applicable accounting standards and the Charities SORP (Statement of Recommended Practice) 2005.
- The Charity is mostly funded by voluntary donations, which are shown in the SOFA on a cash received basis.
- Details of grants received are shown below at note 2.
- The Charity makes grants to various organisations and individuals in order to further the Charitable Objectives of the Church. Details of grants made are given at note 3.
- Fixed Assets are accounted for as set out in note 4.
- Details of the cost of the Building redevelopment are shown in note 5.
- Fund transfers are shown at note 6.
- Transactions related to 'connected persons' are detailed in note 7.
- Remuneration of employees is detailed in note 8.
- Insurance cover is detailed at note 9.
- Details of 'goods in kind' donated to Foodbank are given in note 10.
- Descriptions of Funds are given at note 11.
- Figures in brackets are negative amounts.

2. Grants and Legacies received

Grants were received as follows,

	2013	2012
Children's Work Fund - Godmanchester Town Council – towards Holiday Club	£600	-
Encouragement Fund – League of the Helping Hand (to provide practical help to a couple)	£150	-
Foodbank Fund - Huntingdon and District Round Table	£500	-
- Trussell Trust – Crack UK Hunger	£292	-
- Huntingdon Grafham Water Lions Club	£250	-
- Solo Cup Europe Ltd	£250	-
- Huntingdon & Godmanchester Churches Together	£250	£300
- Yorkshire Building Society Charitable Foundation	£100	-
- Waitrose Community Matters	-	£814
- Huntingdonshire Community Church	-	£187
- Huntingdon Nursery	-	£100
- Churches Together Ladies Breakfast	-	£45
Littlefoot Fund - Luminus	£100	-
D-Caf Fund - Medway Christian Fellowship – towards D-Caf residential weekend	-	£200
Youth Fund - Godmanchester Town Council – towards FNP Youth Club	£780	-
- Godmanchester Town Council – towards Football Project	£250	-
- The Co-operative Group – towards Football Project	-	£200

3. Grants made

Out of the total of £32,170 of grants made, £26,709 was given to organisations and £5,461 was given to individuals.

General Fund gifts of £1,000 or greater were made to the following organisations.	2013	2012
Baptist Union Home Mission Fund	£6,740	£6,240
Cambodia Action	£6,000	£6,660
Rehoboth Children's Homes (Philippines)	£3,317	£3,710
Anglo Indian Concern (Chennai India)	£3,000	£3,330
An organisation working in Central Asia	£2,640	£2,930
Mission Direct	£2,640	£2,930
Cornerstone Pregnancy Crisis Centre	£1,200	£1,200
General Fund gifts of £1,000 or greater were made to the following individuals		
Kathryn Thompson – working at Rehoboth Children's Homes	£1,327	£1,405
Abraham Kalyapu – Pastor of a small Church-plant in Lusaka, Zambia	£1,320	-

Approximately 16,400 kg of food (estimated value £27,500) has been distributed to those in emergency need by the Godmanchester Foodbank. £2,212 of restricted donations were spent to provide some of this food and this is included in the amount given to individuals shown above.

Where a particular individual or organisation has been supported by the church for a number of years, strict compliance with the Charities Statement of Recommended Practice (SORP) may regard some arrangements as constituting constructive obligations such that future years' support should be accounted for as a liability. Whilst the support has no end date, the Leadership Team assess such grants on an annual basis and are confident that those individuals and organisations would not view their support as an open ended obligation on the part of the church and therefore no such liability has been included in these accounts.

4. Fixed Assets

Depreciation is provided on capital assets on a straight line basis based on the estimated useful life of those fixed assets and their anticipated residual value. Capital assets are those with a purchase value of more than £100 and an expected life of more than 1 year. The cost of significant building development work is treated as an increase to the value of the property and depreciated accordingly. Depreciation rates are: - Buildings and new major building work 2% per annum, Equipment and new minor building work between 10% and 33% (usually 20%) per annum. Freehold land is not depreciated. The site in East Chadley Lane is wholly

owned by the Church. The 16.13% share of the Associate Pastor's Manse (42 Tudor Rd) was sold during the year and the money used for building development on the East Chadley Lane premises. The East Chadley Lane property was purchased in 1990 and has been depreciated on our purchase price. (A valuation during 2010 suggested a price range in the same order as the then depreciated value.)

Changes to Fixed Assets are:-	42 Tudor Rd	East Chadley Lane	Equipment
Total cost brought forward	£30,559	£338,717	£20,189
Disposals	(£30,599)		
Purchase of Fixed Assets this year		<u>£35,358</u>	<u>£6,979</u>
Total cost carried forward	£ -	£374,075	£27,168
Depreciation brought forward	£4,115	£132,205	£10,907
Depreciation this year		£9,093	£5,140
Disposals	<u>(£4,115)</u>		
Depreciation carried forward	£ -	<u>£141,298</u>	<u>£16,047</u>
Value brought forward at 1 January 2013	£26,444	£206,512	£9,282
Value carried forward at 31 December 2013	£ -	£232,777	£11,121

The buildings of the Church are legally vested in the trustees of the Godmanchester Baptist Church Buildings Trust, currently 5 people, who have been appointed by the Church Members Meeting in accordance with the Constitution and a Deed of Gift dated 28 October 1963.

5. Building Project

The costs of the redevelopment project in 2013 are:-

Professional fees relating to the entire project preparation		£8,828
Professional fees relating to Phase 1 implementation	£3,700	
Building Contractors costs	£32,041	
Fixtures and Fittings + additional insurance	<u>£1,788</u>	
	£37,529	£37,529 (Total cost of Phase 1)
Professional fees relating to Phase 2 (Oikodom) implementation		<u>£11,765</u>
		£58,122

6. Fund Transfers

Transfers were made from the General Fund as follows: -

	2013	2012
Transfer to Buildings Fund	£15,737	£10,000
Transfer to Fixed Assets	£8,526	£11,029
Transfer to Youth Fund	£4,316	£1,682
Transfer to D-Caf Fund	£4,011	£511
Transfer to Children's Fund	£1,135	£432
Transfer to Events Fund	£562	£1,009
Transfer to Church Weekend Fund	£472	£470
Transfer to Kids Kingdom Giving Fund	£304	£333
Transfer to Seniors Fund	£302	£87
Transfer to Bookstall Fund	£163	£15

Transfers were made to the General Fund as follows: -

Transfer from Lunch Club (use of premises)	£1,080	£1,230
Transfer from Littlefoot Club (use of premises)	£500	£750

Transfers were made from the Fixed Assets Fund as follows: -

Transfer to Buildings Fund	£30,244	-
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Transfers were made from the Buildings Fund as follows: -

Transfer to Fixed Assets	£33,179	-
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Transfers were made from the Churches Together in Godmanchester Fund as follows:

Transfer to Foodbank	£135	-
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Transfers were made from the Lunch Club Fund as follows:

Transfer to D-Caf Fund	-	£51
Transfer to Foodbank	-	£40

Transfers were made from the D-Caf Fund as follows:

Transfer to Events Fund	£1,406	£1,283
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Transfers were made from the Youth Fund as follows:

Transfer to Fixed Assets	£631	£720
Transfer to Events	£2,924	-

Transfers were made from the Church Weekend Fund as follows:

Transfer to Bookstall	-	£7
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7. Transactions with Connected Persons

Connected persons are taken to be Trustees (Leadership Team) and their households. During 2013 three Trustees (Senior, Community and Youth & Children's Pastors) have received stipends and expenses from the Church as allowed by the Church

Constitution. These remunerations are detailed below. The wives of two Pastors attended the Connexions Conference for Baptist Ministers' Spouses at a total cost to the Church of £370. One Trustee and wife were delegates at the Baptist Assembly at a cost to the Church of £190. All other transactions involving Connected Persons are reimbursements for expenses incurred on behalf of the Church, with no personal benefit being derived.

8. Remuneration of Employees

The Church has paid 3 staff for the whole year – Senior Pastor & Youth Pastor full-time and Administrator part-time. The Community Pastor was paid part-time for 8 months. In addition, a total of 5 people have received payment for part-time / casual cleaning. No individual employee received emoluments in excess of £60,000.

From 1 April 2013, the Leadership Team approved a new model of setting the pastor's stipends based on the BUGB standard stipend plus an appropriate enhancement for responsibility and experience. It also agreed to adopt the BUGB recommended method of dealing with costs associated with the provision of housing including leaseback and direct payment of certain statutory charges. These were implemented immediately for John Smith and an interim arrangement provided for Daniel Beckett.

The total payroll bill was as follows:-

	<u>2013</u>	<u>2012</u>
Stipends/Salaries	£86,013	£97,885
Pastors' Accommodation	£10,209	£2,370
Employer's National Insurance	£7,611	£9,097
Employer's Pension contributions	£7,348	£7,904
Expenses	£2,468	£2,264
	£113,649	£119,620

Details of emoluments to employees who are Connected Persons are given below. The expenses do not include simple reimbursement for items bought for Church use. Nor does it include the personal benefit of the Trustee's Indemnity insurance (see note 9 below).

	<u>Stipend</u>	<u>Manse</u>	<u>Pension</u>	<u>Expenses</u>	<u>2013 Total</u>	<u>2012 Total</u>
John Smith (Senior Pastor)	£26,641	£8,590	£2,538	£844	£38,613	£34,690
Daniel Beckett (Youth and Children's Pastor)	£32,562	-	£2,312	£1,363	£36,237	£30,547
Adrian Woodbridge (Community Pastor - part-time to August 13)	£5,305	£1,619	£512	£261	£7,697	£22,068

9. Insurance

The Church's buildings and contents insurance are arranged through Kingdom Bank and are currently placed with Congregational. This includes statutory employer's liability of £10,000,000, public liability cover of £5,000,000 and Trustees' and Officers' indemnity cover of £250,000.

10. Foodbank

The *value* of food donated or purchased and subsequently distributed by Godmanchester Foodbank cannot be precisely determined (although it is generically estimated as £1.68/kg by The Trussell Trust). This year the *weight* of food has been recorded on receipt and distribution. No comparative figures are available for 2012, but the throughput in 2013 is estimated at 60% higher than it was last year. The figures below include both the regular distributions and the Christmas Hampers.

	<u>2013</u>		<u>2013</u>
Food stock at the start of the year	1,366 kg	Food distributed	14,044 kg
Food donated	14,786 kg	Food discarded (damaged or out of date)	122 kg
Food purchase from cash donations	<u>1,320 kg</u>	Food stock at the end of the year	<u>3,306 kg</u>
	17,472 kg		17,472 kg

11. Fund Descriptions (N.B. Some funds marked * have both Unrestricted and Restricted elements)

a. Unrestricted Funds

Undesignated Funds – controlled by the Leadership Team

General Fund – used for and in support of the core work of the Church

Designated Funds – used for a specific purpose at the discretion of the Leadership Team

Fixed Assets Fund – used to record the value of property and equipment owned by the Church.

Bookstall Fund – transactions relating to 'primary purpose' trading.

Church Weekend – used for transactions relating to the annual Church Weekend.

Youth Work Fund * – used for all Youth activities

Encouragement Fund * – used to meet the needs of those in hardship.

Children's Work Fund * – used for all Children's activities

Events Fund * – used for residential events organised for and by Church groups.

Seniors Fund * – used for activities for senior citizens i.e. Holiday at Home

D-Caf Fund * – transactions relating to the D-Caf Ministry, now in partnership with Medway Christian Fellowship.

Buildings Fund * – used for money designated by the Leadership Team for building development.

Summary of movements on Unrestricted Funds

Undesignated	Balance 01/01/13	Income	Expenses	Transfers	Depreciation	Balance 31/12/13
General	£56,143	£203,611	(£173,554)	(£33,949)	-	£52,251
Designated						
Fixed Assets	£242,238	£3,800	-	£12,093	(£14,233)	£243,898
Bookstall	£2	£436	(£601)	£163	-	-
Church Weekend	-	£4,465	(£4,937)	£472	-	-
Youth Work	£617	£4,478	(£6,427)	£1,392	-	£59
Encouragement Fund	£300	£500	(£187)	-	-	£613
Childrens Work	£110	£1,014	(£1,994)	£1,134	-	£264
Events	£649	£7,218	(£12,759)	£4,892	-	-
Seniors Work	-	£633	(£935)	£302	-	-
D- Caf	-	£2	(£2,607)	£2,605	-	-
Buildings	£10,000	-	(£22,803)	£12,803	-	-
Total Unrestricted	£310,059	£226,157	(£226,804)	£1,907	(£14,233)	£297,085

b. Restricted Funds

Restricted Funds – must be used for the purpose for which the money was received

Youth Work Fund * - Grant money used for Youth Work i.e. FNP and Football Project

Encouragement Fund * - Grant money given to give practical help to a couple in need.

Children's Work Fund * – Grant money to be used for Children's Work i.e. Holiday Club

Events Fund * – Grant money used towards Youth projects in 2011, used up this year.

Seniors Fund * - Grant money received for activities for senior citizens i.e. Holiday at Home – none this year.

D-Caf Fund * – Grant money received for D-Caf – none this year

Buildings Fund * – Money given in 2010 towards the cost of relocating or redeveloping our buildings, used up this year

Churches Together in Godmanchester (CTIG) – Used for joint events i.e. GMC Gala Weekend events

Foodbank Fund – Grant money and donations in support of the operation of Godmanchester Foodbank.

Littlefoot Fund – Money relating to the parent / toddler group.

Lunch Club – Money relating to the Churches Together In Godmanchester Lunch Club

Kids Kingdom Giving Fund - Money given in Kids Kingdom to be donated to Rehoboth in sponsorship of a child. This sponsorship ended during the year.

Summary of movements on Restricted Funds

Restricted	Balance 01/01/13	Income	Expenses	Transfers	Depreciation	Balance 31/12/13
Youth Work	-	£1,030	(£399)	(£631)	-	-
Encouragement Fund	-	£150	(£150)	-	-	-
Childrens Work	-	£600	(£600)	-	-	-
Events	£123	-	(£123)	-	-	-
Buildings	£2,141	-	(£2,141)	-	-	-
Churches Together GMC	£238	£153	(£45)	(£135)	-	£211
Foodbank	£1,295	£4,678	(£4,039)	£135	-	£2,069
Littlefoot	£388	£1,845	(£1,103)	(£500)	-	£630
Lunch Club	£1,665	£6,652	(£5,603)	(£1,080)	-	£1,634
Kids Kingdom Giving	-	£13	(£317)	£304	-	-
Total Restricted	£5,850	£15,121	(£14,520)	(£1,907)	-	£4,544

Total for all Funds	£315,909	£241,278	(£241,324)	-	(£14,233)	£301,629
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10. Agency Funding

During the year no money has passed through the Church accounts other than that recorded in these accounts.

Independent Examiners' Report to the Trustees of Godmanchester Baptist Church

We report on the accounts of the Trust for the year ended 31 December 2013, which are set out on pages 6 to 11.

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 our 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 our attention.

Basis of independent examiner's report

Our 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 statement below.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

(1) which gives us 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) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R Ball ACA
3 Sweetings Road
Godmanchester
Cambridgeshire

V Lynch ACA
Janus House
Earning Street
Godmanchester
Cambridgeshire

Dated : 3 March 2014