



Love God | Love each other | make disciples

## Godmanchester Baptist Church Annual Report for year ending 31 December 2016

### **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, 19 March 2007 and 16 March 2015.

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](mailto:office@godmanchesterbaptist.org), web [www.godmanchesterbaptist.org](http://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.

Trustees at 31 December 2016 were:

John C. Smith	Senior Pastor / Chairman	Brett A. Mickelburgh	Treasurer
Daniel M. Beckett	Youth & Children's Pastor	Sally E. King	
Anthony Goodwin		John E. Brown	
David J. Fennell		John W. Stevens	
Joseph D. George		Delia M. Steer	
Veronica Ruth Blakey			

Ian D. Lasseter was a Trustee until he resigned his position on 3<sup>rd</sup> November 2016.

The holders of the office of Senior Pastor and Youth & Children's Pastor are ex-officio members of Leadership Team. Fellow Church Leader and Church Administrator Mrs Veronica Ruth Blakey assist them in day-to-day management and operation of the Church. Stipend/Salary payments are made to these three Church Leaders in accordance with the Constitution.

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 that 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: 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, Nottingham, NG11 6JS

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

V P Lynch, FCA; 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. The Leadership Team brings nominations to the Church Meeting and appointment is made following an election in which at least 50% of the Membership vote and 80% of those voting are in favour.

There is limited procedure for the induction and training of new trustees with an in-house induction. Trustees are encouraged to attend relevant training when provided by the Baptist Union and other organisations and excellent documents have been published regarding charity governance elsewhere. Some trustees have sufficient knowledge obtained from their professional careers while others may 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:

- a) 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.
- b) 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 2016 was 155, (four of whom are non-voting Associate Members). Five 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 270 adults worship with us in these congregations.



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.



**Songs of Praise**

We have regularly held services for the residents of sheltered housing communities in Godmanchester. Teams of people have been responsible for some Sunday morning services at the local hospital and for occasionally leading worship at Trinity Free Church, Perry Baptist Church, New Street Baptist (St Neots) and Medway Christian Fellowship. Members of our Congregation have also spoken at services at other local churches.

#### **4.1.2 Among youth**

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 approaching 80 young people.

The older youth club *TOAST*, aimed at age 15 or over and with a more relaxed feel than Friday Night project, had an attendance of around 15 before finishing in July. Almost 50 adults and youth attended Soul Survivor while in the summer a group of thirteen young people and adults went to to work alongside a church in Stip, Macedonia. In October twelve young people went to Letton Hall in Norfolk with CROPS charity for four days.



#### **4.1.3 Among children**

We have communicated the Christian faith to approximately 40 children through the *Kids Kingdom*, *Little Stars* and *Crèche* groups on Sunday mornings. We have run a monthly *Messy Church* on Sunday Afternoon with up to 80 children and parents attending. The *Explorers* activity club on Thursday evenings has an approximate attendance of 25 children. A two day residential called "The Journey" was held at the church for those in year 3-6. During the school summer holidays we held a Holiday Club which attracted around 100 children from the wider community.

**crèche**



Members of our staff and congregation regularly assist local primary and secondary schools in supporting Christian Unions and in the delivery of assemblies, as well as PSHE and RE curricula. We have financially supported the GenR8 teams who regularly deliver Christian Assemblies in Cambridgeshire schools.



#### **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. Our ministers have spoken at Baptist Union events as specialists in their field.

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

#### **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 are visited and practical support offered as appropriate and we offer a Parish Nursing service that is affiliated with the national association.

We provide the weekly Littlefoot Parents and Toddlers Club for the benefit of our community where up to 150 Children and adults have attended. 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. Cornerstone also provides PHSE lessons in local Secondary Schools covering issues around teenage pregnancy. We also have members who are involved with the work of Huntingdon Area Money Advice (HAMA) and the church premises are used as one of its bases for meeting clients.



During 2016 we ran, in partnership with other churches, a weekly Lunch Club providing cooked meals and convivial company for up to 50 senior citizens of the town. Again this year we ran a summer event for senior citizens, called Tuesdays at Ten, with talks and activities of interest to those attending.



The Foodbank has remained affiliated with 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 95 local agencies who act as Referral Agencies (the new name for Voucher Holders) for the foodbank including 16 schools across the county. These issue vouchers to those in need which can then be redeemed at the Foodbank. Godmanchester foodbank works in a tri-part partnership with Sawtry and Yaxley who run their own governance but pool expertise and split resources for the betterment of their clients.

36,136 kg (29,012 kg in 2015) of food was issued during the year, with an estimated value of around £60,700 (£48,700 in 2015). We have seen 919 vouchers issued by agencies and have fed over 1,131 adults and 943 children in this way, primarily living in Huntingdon and Godmanchester but also including Yaxley, Sawtry and the surrounding villages. £6,020 (£3,442) of cash donations to Foodbank has been spent on purchasing food - the rest has been donated by over 90 Church congregations and staff in businesses in the local community, companies themselves and other agencies. A large number of individuals have also collected food and brought it to the Foodbank. Over 20 primary, secondary and academy schools in the area donated food from their harvest assemblies. During the year we held supermarket collections at Tesco, taking part in national collections arranged by the Trussell Trust. The Summer Holiday Scheme for schools (when no free school meals or breakfast clubs take place) saw 22 families helped for up to 7 weeks and this distribution was 3,946 kg. In the week before Christmas food hampers were distributed to 373 adults and 443 children (498 in total in 2015). 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 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; Cambodia Action; and another organisation working in Central Asia. Members of the Fellowship have made short trips to these locations and other places around the world on behalf of or in support of these organisations.

We have made our enhanced premises available for hire on a non-profit making basis to local community groups and on a more commercial basis to other groups providing services to the local community. We have seen a large uptake in 2016 including Kumon (after school Maths and English classes), instructor led exercise classes, additional use by uniformed organisations (Beavers and Brownies), the local council, other charitable organisations (including the WI) and private hire for parties.

#### **4.3 In order to facilitate the achievement of these objectives:**

During 2016 we appointed a Discipleship pastor on a part time basis who will work alongside the other ministers and the Leadership team. 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 sought volunteers from within the congregation with the best skills possible and offered training or mentoring to enhance these if required. We have ensured that the enhanced building facilities available following the Oikodom project have been maintained and have enhanced aspects of the rest of the building. We have paid and supported both Pastoral and Administrative Staff (as listed). 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**

2016 has been a quieter year than 2015 for the finances of Godmanchester Baptist Church as almost all of the Oikodom building project had completed and there was no church weekend. The youth team attended a number of events with Soul Survivor always a major financial turnover activity while a missionary visit to Macedonia this year was successful both in terms of the trip and the cost.

Of the restricted accounts Lunch Club maintained a healthy surplus and Foodbank continued to see remarkable generosity from individuals, companies and the community at large and saw an increased surplus at the end of the financial year. Thought is being given to the best way to ensure that this money is used appropriately in 2017.

The total incoming resources of the Church in 2016, as shown on the Statement of Financial Activities (SOFA), was £284,781 which is a decrease of £56,389 compared to 2015.

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2016				2015
<b>Income from:</b>					
Donations and legacies	£226,223	£3,006	£18,585	£247,814	£309,477
Charitable activities	£105	£19,553	£6,593	£26,251	£23,101
Other trading activities	£9	£276	-	£285	£1,312
Investment income	£147	-	£55	£202	£220
Other	£277	£9,874	£78	£10,229	£7,060
<b>Total income</b>	<b>£226,761</b>	<b>£32,709</b>	<b>£25,311</b>	<b>£284,781</b>	<b>£341,170</b>

The General Fund has seen an significant increase in donated income compared to 2015 however overall income has decreased as the Oikodom project concluded. General fund costs have also increased this year compared to last however this has been due to increased funds being available to spend.

Total expenditure during the year was £268,975 of which £31,404 is depreciation. Total expenditure has risen by almost exactly £20,000 however depreciation has increased by 50% due to the full Oikodom asset depreciation kicking in.

The total financial value of the Church has increased by to £556,497 up from £540,691 reflecting the gifts received and completion of the Oikodom project.

In summary, a quieter year financially following two years of building work however the new building space has seen a significant increase in use by the community through the year.

Godmanchester Baptist Church continues to be dependent largely on the generosity of its members for its income. The Trustees therefore manage the main financial risk that its income is not guaranteed.

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 which is currently about £53,000. At the end of the financial year the figure stands at £85,205.

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 is the policy of the Leadership Team to give away 15% of the General Fund donated income budget to other charities and individuals involved in charitable work. Due to the increase in donated income the grants issued in 2016 came to only 12% on income, a total of £27,153 compared to 14.2% of income in 2015. The policy for setting the amount of grants paid changed in 2015 and become an amount fixed at 15% of budgeted income so to make up the shortfall £6,000 will be allocated to grants in 2017.

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 (illustrated by Note 3)

## **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 2017 the church will continue to focus on being at the heart of the local community as well as responding to the growth we have seen in church life in the recent past.

We will seek to continue the recent success of multiplying leadership and opportunities for service by identifying, mentoring, 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 grow as leaders. We will seek to be creative in involving people in new ways, show people they are valued and make more use of their testimonies.

The completion of the building project has increased the capacity of the premises for many of the midweek activities such as Lunch Club and the FNP Youth Club, as well as providing appropriate places for various forms of one-to-one support. The enhanced kitchen and toilet facilities, plus lift for access to the upper floor, has seen the venue used for many new activities and will allow further opportunities.

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; 18-29; Foodbank; and debt counselling (HAMA). We will take people out of their comfort zone by encouraging short term mission and equipping them to express their faith in the workplace. 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:

John Smith (Senior Pastor)

Brett Mickelburgh (Treasurer)

Date: 2<sup>nd</sup> April 2017

**Godmanchester Baptist Church - Year ending 31 December 2016**  
**Statement of Financial Activities**

**Income from:**

Donations and legacies  
Charitable activities  
Other trading activities  
Investment income  
Other

**Total income**

Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
2016				2015
£226,223	£3,006	£18,585	£247,814	£309,477
£105	£19,553	£6,593	£26,251	£23,101
£9	£276	-	£285	£1,312
£147	-	£55	£202	£220
£277	£9,874	£78	£10,229	£7,060
£226,761	£32,709	£25,311	£284,781	£341,170

**Expenditure on:**

Raising funds  
Charitable activities:  
Grants  
Other

**Total expenditure**

-	£2,365	-	£2,365	£3,109
			-	
£27,209	£720	£435	£28,364	£26,591
£156,200	£62,829	£19,217	£238,246	£219,289
			-	
£183,409	£65,914	£19,652	£268,975	£248,989

**Net Income/(expenditure)**

**Gross transfers between Funds - in**

**Gross transfers between Funds - out**

**Net movements in Funds**

£43,352	(£33,205)	£5,659	£15,806	£92,181
£18	£274,405	£17,503	£291,926	£14,219
(£28,439)	(£3,098)	(£260,389)	(£291,926)	(£14,219)
-	-	-	-	-
£14,931	£238,102	(£237,227)	£15,806	£92,181

**Reconciliation of Funds:**

**Balances brought forward**

**Balances carried forward**

£70,274	£218,034	£252,383	£540,691	£448,510
£85,205	£456,136	£15,156	£556,497	£540,691

**Godmanchester Baptist Church - Year ending 31 December 2016****Balance Sheet**

	<b><u>2016</u></b>	<b><u>2015</u></b>
<b>Fixed assets</b>		
<b>Tangible fixed assets</b>		
East Chadley Lane premises	£444,237	£469,003
Equipment for Charity Use	£8,490	£8,180
	<u>£452,727</u>	<u>£477,183</u>
<b>Current assets</b>		
<b>Stocks of items for use or sale</b>		
Stocks	-	£63
<b>Stocks of items for use or sale</b>		
Debtors due - Inland Revenue	-	£4,175
Income due - other	£276	£18
Prepayments	£12,473	£1,186
	<u>£12,749</u>	<u>£5,379</u>
<b>Cash at bank and in hand</b>		
Current account	£62,470	£33,715
Deposit accounts	£41,747	£41,527
Petty cash	£354	£418
	<u>£104,571</u>	<u>£75,660</u>
<b>Total current assets</b>	<b>£117,320</b>	<b>£81,102</b>
<b>Liabilities</b>		
<b>Creditors: amounts falling due within one year</b>		
Accrued expenses (unpaid bills)	(£3,550)	(£2,126)
Advance receipts	-	-
Retention payment	-	(£5,468)
<b>Total current liabilities</b>	<b>(£3,550)</b>	<b>(£7,594)</b>
<b>Net current assets</b>	<b>£113,770</b>	<b>£73,508</b>
<b>Creditors: amounts falling due after more than one year</b>		
Interest free loans re Oikodom	(£10,000)	(£10,000)
	<u>(£10,000)</u>	<u>(£10,000)</u>
<b>Net assets</b>	<b>£556,497</b>	<b>£540,691</b>
<b>Represented by Funds</b>		
Undesignated	£85,205	£70,274
Designated	£456,136	£218,034
Restricted	£15,156	£252,383
	<u>£556,497</u>	<u>£540,691</u>



## **Notes forming part of the financial statements for the year ended 31 December 2016**

### **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 revised Charities SORP (Statement of Recommended Practice) 2015.
- 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. Grants are accounted for when the Charity has entitlement to the funds.
- 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 10.
- Figures in brackets are negative amounts.

### **2. Grants and Legacies received**

Grants were received as follows,

<b>Fund</b>	<b>Grant payer</b>	<b>2016</b>	<b>2015</b>
<b>Youth Fund</b>	Childrens Links	-	£5,000
	Cambridgeshire Community Police	£2,000	-
	Cambridgeshire County Council	£986.90	-
<b>Oikodom Fund</b>	Siddons Charitable Trust	-	£500
	Wren Landfill Communities Fund	-	£50,000

### **3. Grants made**

Out of the total of £27,153 of grants made, £24,057 was given to organisations and £3,096 was given to individuals.

General Fund gifts of £1,000 or greater were made to the following organisations

	<b>2016</b>	<b>2015</b>
Baptist Union Home Mission Fund	£6,996	£6,780
Cambodia Action	£1,992	£1,992
Rehoboth Children's Homes (Philippines)	£3,000	£3,000
Anglo Indian Concern (Chennai India)	£3,000	£3,000
An organisation working in Central Asia	£3,192	£3,000
Mission Direct	£1,992	£1,992
Cornerstone Pregnancy Crisis Centre	£1,200	£1,200
D-Caf	£1,008	£1,008
HAMA (Huntingdon Area Money Advice)	£1,008	£1,008
GenR8	£504	£528

General Fund gifts of £1,000 or greater were made to the following individuals

Kathryn Thompson – working at Rehoboth Children's Homes	£1,596	£1,347
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Approximately 36,000 kg of food (estimated value £60,000) has been distribution to those in emergency need by the Godmanchester Foodbank.

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 generally regarded as those with a purchase value of more than £500 and an expected life of 3 years or more. 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. The components of the building work for Oikodom were identified and appropriate rates attributed to each component. Freehold land is not depreciated. The site in East Chadley Lane is wholly owned by the Church. 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). Since the building is not held for commercial purposes it is held at depreciated cost in accordance with the Charities SORP 2015.

Changes to Fixed Assets are:-

	<b>East Chadley Lane</b>	<b>Equipment</b>	<b>Total assets</b>
<b>Cost:</b>			
Balance brought forward 1 January 2016	£632,316	£25,135	£657,451
Additions	£1,758	£5,190	£6,948
Disposal/writeoffs			-
Balance carried forward 31 December 2016	£634,074	£30,325	£664,399
<b>Depreciation</b>			
Balance brought forward 1 January 2016	£163,313	£16,955	£180,268
Charge for the year	£26,524	£4,880	£31,404
Disposal/writeoffs			-
Balance carried forward 31 December 2016	£189,837	£21,835	£211,672
 Net book value at 31 December 2016	<b>£444,237</b>	<b>£8,490</b>	<b>£452,727</b>
Net book value at 1 January 2016	£469,003	£8,180	£477,183

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. **Oikodom Building Project**

The final retention was paid in 2016.

The funds raised include an interest free loan of £10,000 which is due for repayment in September 2019.

## 6. Fund Transfers

	2016	2015
<b>Transfers were made as follows: -</b>		
Transfer to Buildings Fund	587	10,473
Transfer to Fixed Assets	268,112	-
Transfer to Youth Fund	1039	156
Transfer to Children's Fund	864	665
Transfer to Events Fund		550
Transfer to Church Weekend Fund		(65)
Transfer to Seniors Fund	(100)	51
Transfer to Seniors Fund (restricted)		(50)
Transfer to Bookstall Fund	32	14
Transfer to Football Project (part of Youth Fund)	96	-
Transfer to Soul Survivor fund	1,144	999
Transfer to Youth Work Fund (restricted)		(522)
Transfer to Women's Ministry	100	33
Transfer to Youth Residential Trips	100	131
Transfer to Explorers fund	163	(207)
Transfer to General Fund	(28,692)	(12,476)
Transfer to Youth Events	189	150
Transfer to Youth Events (restricted)		(60)
Transfer to Tuck Shop (part of Youth Fund)	53	185
Transfer to Oikodom	(242,966)	65
Transfer to Men's Ministry		174
Transfer to Littlefoot (Restricted)	352	(81)
Transfer to Littlefoot (Designated)	(783)	
Transfer to FNP (part of Youth Work Fund)	(560)	(225)
Transfer to FNP Events (part of Youth Events fund)		40
Transfer to Holiday club	301	
Transfer to Encouragement fund	197	
Transfer to FNP London Challenge	169	
Transfer to Foodbank	(402)	

## 7. Transactions with Connected Persons

Connected persons are taken to be Trustees (Leadership Team) and their households. During 2016 two Trustees (Senior Pastor; Youth & Children's Pastor) have received stipends and expenses from the Church as allowed by the Church Constitution. One trustee (Administrator) has received a salary. These remunerations are detailed below. All 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. Seven people have received payment for part-time / casual cleaning or caretaking duties. A new part-time staff member joined in April as a Discipleship Pastor. No individual employee received emoluments in excess of £60,000.

The Leadership Team set the pastor's stipends based on the BUGB standard stipend (plus an appropriate enhancement for responsibility and experience) plus the BUGB recommended method of dealing with costs associated with the provision of housing including leaseback and direct payment of certain statutory charges.

The total payroll bill was as follows:-

	2016	2015
Stipends/Salaries	£99,787	£82,135
Pastors' Accommodation	£11,435	£11,434
Employer's National Insurance	£8,745	£7,317
Employer's Pension contributions	£7,180	£7,081
Expenses	£2,647	£3,115
Government Employers National Insurance Allowance (refund)	3,000	
	<b>£124,794</b>	<b>£111,081</b>

Details of emoluments to employees who are Connected Persons are given below. The expenses are only those attracting tax. The Government Employers National Insurance Allowance is a £3,000 "refund" given to employers with 5 or fewer staff and this refund is not shown against the employers NI shown below.

	<u>Gross Stipend/salary</u>	<u>Accommodation</u>	<u>Pension</u>	<u>Taxable expenses</u>	<u>ERSNI</u>	2016	2015
John Smith (Senior Pastor)	£26,490	£11,435	£2,718	0	£2,536	£43,179	£42,415
Daniel Beckett (Youth and Children's Pastor)	£35,288	-	£2,475	0	£3,750	£41,514	£40,437
V R Blakey (Church administrator)	£21,051	-	£1,986	0	£1,785	£24,824	£21,104

## 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). The amount of food distributed in 2016 is over 50% higher than it was in 2015. The figures below include both the regular distributions and the Christmas Hampers.

	<b>2016</b>	<b>2015</b>	<b>2014</b>
Food stock at the start of the year	5,144	2,344	3,306
Food donated	33,664	29,163	17,476
Food purchase from cash donations	439	113	1,788
Food distributed	36,137	23,426	19,547
Food discarded (damaged or out of date)	590	3,050	679
Food stock at the end of the year	2,520	5,144	2,344

## 11. Fund Descriptions

(N.B. Some funds marked \* have both Unrestricted and Restricted elements). Unrestricted funds are available to resource any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which have been set aside to fund particular activities of the Charity. Restricted funds are donated for particular areas of the Charity or specific works undertaken for example Oikodom.

### 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** – deprecated.

**Youth Work Fund \*** – used for all Youth activities

**Soul Survivor Fund** – used to cover income and costs arising from Soul Survivor

**Youth events and residential trips** – used for all Youth events

**Women's Ministry** – used for monies relating to activities of the women's team

**Men's Ministry** – used for monies relating to activities of the men's team

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

**Littlefoot Fund** – used for monies relating to the parent/toddler group

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

**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

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

**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

**Youth Events** – deprecated.

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

**Oikodom Building fund** - Monies given specifically for the Oikodom building project.

**Mission Fund** -- Money given towards specific Mission activity.

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

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

**Summary of movements on Unrestricted Funds**

	Balance 1/1/15	Income	Expenses	Transfers	Balance 31/12/16
<b>Undesignated</b>					
General Fund	£70,273	£226,761	(£183,409)	(£28,421)	£85,204
<b>Designated Funds</b>					
Fixed assets fund	£215,541	-	(£30,605)	£267,791	£452,727
Bookstall Fund	-	-	(£33)	£33	-
Youth Work	£124	£4,028	(£4,440)	£533	£245
Soul Survivor	£92	£5,686	(£6,900)	£1,144	£22
Encouragement Fund	-	-	(£160)	£160	-
Youth events and residential trips	£5	£11,470	(£11,252)	£460	£683
Women's Ministry	-	£206	(£291)	£101	£16
Men's Ministry	-	£189	(£131)	-	£58
Children's Work	£501	£1,158	(£2,864)	£1,328	£123
Littlefoot	£648	£1,436	(£32)	(£783)	£1,269
Church Weekend Fund	£326	-	(£25)	-	£301
Events Fund	-	£480	(£417)	-	£63
Seniors fund	£333	£494	(£228)	(£100)	£499
Buildings Fund	£464	£7,562	(£8,536)	£640	£130
<b>Total designated</b>	£218,034	£32,709	(£65,914)	£271,307	£456,136
<b>Total Unrestricted</b>	<b>£288,307</b>	<b>£259,470</b>	<b>(£249,323)</b>	<b>£242,886</b>	<b>£541,340</b>

### Summary of movements on Restricted Funds

Restricted Funds	Balance 1/1/16	Income	Expenses	Transfers	Balance 31/12/16
Youth Work	£4,510	£2,987	(£4,156)	£96	£3,437
Youth Events Fund	-	-	-	-	-
Encouragement Fund	£32	-	(£30)	£38	£40
Oikodom Building Fund	£231,379	£1,617	-	(£242,996)	(£10,000)
Mission	£187	-	-	-	£187
Seniors Fund	-	-	-	-	-
Churches Together GMC	£211	-	-	-	£211
Foodbank Fund	£12,761	£13,804	(£7,639)	(£377)	£18,549
Littlefoot Fund	£1,052	-	(£1,405)	£353	-
Lunch Club	£2,252	£6,903	(£6,422)	-	£2,733
<b>Total Restricted</b>	<b>£252,384</b>	<b>£25,311</b>	<b>(£19,652)</b>	<b>(£242,886)</b>	<b>£15,157</b>
<b>Total for all funds</b>	<b>£540,691</b>	<b>£284,781</b>	<b>(£268,975)</b>	<b>-</b>	<b>£556,497</b>

### **12. Agency Funding**

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

### **13. Split of assets by Fund**

Summary of assets by fund	Unrestricted	Designated	Restricted	Total
Fixed assets	-	£452,727	-	£452,727
Stock	-	-	-	-
Debtors	£12,412	£276	£61	£12,749
Cash	£76,343	£3,133	£25,095	£104,571
Creditors due within on year	(£3,550)	-	-	(£3,550)
Creditors due after more than one year	-	-	(£10,000)	(£10,000)
	<b>£85,205</b>	<b>£456,136</b>	<b>£15,156</b>	<b>£556,497</b>

## **Independent Examiners' Report to the Trustees of Godmanchester Baptist Church**

We report on the accounts of the Trust for the year ended 31 December 2016, which are set out on pages 7 to 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 (2) 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 : 2<sup>nd</sup> April 2017