



Love God | Love each other | make disciples

Godmanchester Baptist Church Annual Report for year ending 31 December 2011

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 under the Charities Act 1993. 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, Fax: 01480 417278, 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 2011 were:

John C. Smith	Senior Pastor / Chairman	Helen M. Healy	
Adrian L. Woodbridge	Associate Pastor	Brett Mickelburgh	(elected 13 March 11)
Daniel Beckett	Youth Pastor	John S. Pickersgill	Treasurer
Eileen Campbell	(elected 13 March 11)	Andrew P. Shefford	
John M. George		John W. Stevens	(elected 13 March 11)
Paul G. Hamilton		Delia Steer	(elected 13 March 11)

Stephanie Johnson also served as a Trustee until the end of her term of appointment on 13 March 11.

The holders of the office of Senior Pastor, Associate Pastor and Youth 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 (Administrative Co-ordinator) along with numerous volunteers.

The Charities Act 1993 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 receives advice and service from the following:

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

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

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

Independent Examiners: R M Brench, 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 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 2011 was 137, (4 of whom are non-voting Associate Members). 7 people have been baptised on profession of faith during the year. We currently have 4 congregations with some overlap in attendance – Sunday morning, Sunday evening, *D-Caf* on Wednesday evening and *Songs of Praise* which is monthly on a Sunday afternoon. A total of around 260 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.

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 our younger youth through the *Furnace* group on Sunday mornings, and our *Generation Rising* Youth Congregation on Sunday evenings has helped older youth understand the relevance of Christian faith in today's world. We have also held a monthly *Furnace Away* Youth service on a Sunday morning for both age groups. Our *Friday Night Project* youth club has served youth from the wider community as well as from Church families. This year we have started a *Girls Only* project, to encourage and disciple the older girls.



4.1.3 Among children

We have communicated the Christian faith to children through the *Kids Kingdom* groups on Sunday mornings, occasional *Messy Church* on Sunday Afternoon and through the *Explorers* activity club on Thursday evenings. In the summer we held a

Mission Rescue Holiday Club over 5 mornings, attracting many children from the wider community. Members of our staff and congregation regularly assist local primary and secondary schools 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.

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 made financial contributions to Baptist Union Home Mission to support the work of the BU in resourcing UK churches. We have supported the *Relay Co-ordinator* for the Universities and Colleges Christian Fellowship, a discipleship training programme for students.

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. A team of people has regularly visited the residents of the Kings Ripton Centre (for homeless young people) in Huntingdon for a number of years. Our D-Caf midweek congregation is largely aimed at young people aged 18-25, many of whom have experienced social exclusion and are in need of particular care and support.

We have provided the weekly Littlefoot Parents and Toddlers Club for the benefit of our community, as well as monthly Dads Days – a chance for dads to have some space for fun and interaction with their children on a Saturday morning.

Together with those from other churches, one of our ministers and 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 host a weekly Lunch Club, run in partnership with other churches, providing cooked meals and convivial company for senior citizens of the town. For the first time 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 each lunchtime. One of the sessions involved a performance by children from the Community Primary School.



We have provided an open youth club, *Friday Night Project*, for younger youth in our community. This year we restarted the Football Project – an opportunity for contact with some of the young people of the town over a game of football on the multi-use games area on the Community Primary School site.

Our Young People have started to operate a Food Bank, where donated non-perishable food items are redistributed without charge to those in urgent need. We have worked in conjunction with local agencies to identify such people. Around 30 food parcels have been issued during the year.

Members of the Fellowship have donated money for the accommodation expenses of Rom Kouiado, who was not eligible for any welfare support until his complex immigration status was resolved. He now has access to statutory funding.

We have supported the work of Christian Aid by providing collectors for their local house-to-house collection.

We have made our premises available for hire, on a non-profit making basis, to local community groups.

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 Frontiers in Central Asia. In addition, during 2011 some members of our congregation have been on short-term assignments in Zambia, Uganda, Cambodia and Russia where they were engaged in projects in medical work, education or for the relief of hardship.

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 and maintained our buildings appropriately, as funds have allowed.

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, although this facility has had to be largely curtailed in 2011.

Financial Review

5.1 Summary of the Financial Year

The total incoming resources of the Church in 2011, as shown on the Statement of Financial Activities (SOFA) were £227,281, an increase over 2010 of £12,957. Donations to the General Fund have increased (by 8%) this year. However these figures are largely due to very generous lump-sum donations in the last two months of the year. The underlying trend of regular giving through this year has been sharply downwards as we lost some major donors. It was in response to the Leadership Team notifying the members of this, that the lump-sum donations were received, with some increases in regular giving in December as well.

Total expenditure during the year was £220,400, an increase of £4,886 over 2010. In 2010 we had a 6-month Youth Pastor vacancy, but through 2011 have had a full staff complement. The increase in staff costs has been far greater, but this low increase in overall expenditure reflects the severe financial pressure on non-staff spending in order to meet our obligations to staff.

The total financial value of the Church has increased to £291,777. There was a large increase in net current assets of £16,744 due to the donations at the end of the year, offset by depreciation of assets of £9,863. For much of the year we did not have the capacity to invest in our buildings and equipment.

In summary this has been a difficult year financially with the challenges of full staffing, the reduction in the rate of Gift Aid income and the loss of some major donors. In response to this situation our supporters have responded magnificently and generously. However, we still face challenges for the future and as Trustees have taken action to address them as outlined in section 6.

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

5.2 Policies for reserves, investment and grants

Historically sufficient General Funds have been held in reserve for one month's salary bill (currently £11,000). In the present global financial situation we tried to maintain a reserve of 2 month's salary through 2011. We were not able to achieve this and through August and September our General Fund balance fell sharply to £16,000. This led to a reassessment of our reserves policy with the realisation that the reserve was not sufficient to carry us through either sudden drops in funding or an urgent need for major expenditure. We have therefore set a target of increasing our reserve to six month's salary. We hope to be able to achieve this by 2015.

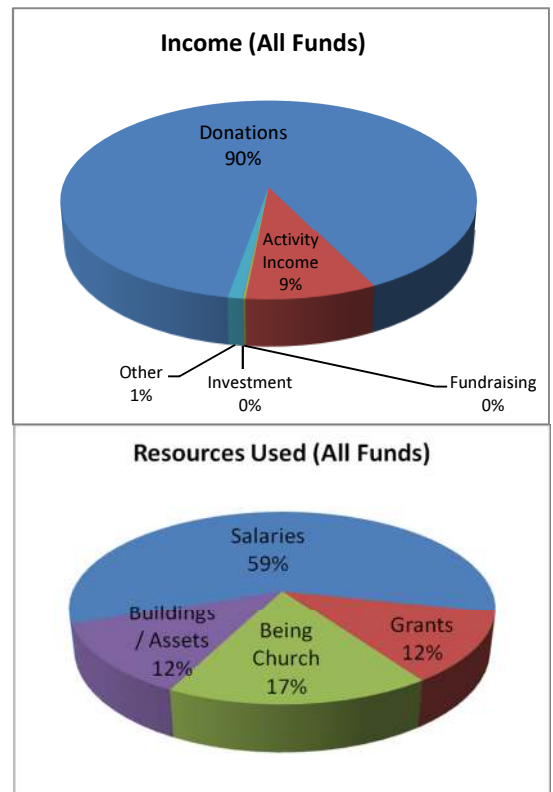
Cash not needed for immediate operating costs is held in a Deposit Account with Stewardship. No fixed term investments or equity-based investments are made.

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. For 2011 that target figure was cut to 12.5% although in most cases the donations were maintained at the same levels as in 2010. In 2011 the figure so given was 12.17%. Historically, subsidies have also been made to support individuals in need to attend events and trips organised by the Church where they could not otherwise afford it. Through 2011 this provision has been largely curtailed.

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 and child protection 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

In the light of our financial difficulties during 2011, which resulted in non-staff expenditure being squeezed to the absolute minimum, and with projections not leading us to believe that regular giving will recover to previous levels, the Leadership Team has recommended to the Church Members that our future staff establishment will be 2 full-time Pastors and a part-time Administrator. As we work towards this, the Church Members' Meeting of 16 Jan 2012 approved recommendations that the Associate Pastor and Administrative Co-ordinator roles will be part-time from April 2012.

Strategy 2012

In the autumn of 2011, a wide range of people involved in Godmanchester Baptist Church were given the opportunity to contribute to our strategy for 2012 and it was agreed by a full church meeting. 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. We will review our church finances to provide adequate long term resources for staffing, activities, buildings, fixed items, mission, and increased level of reserves, in the light of our expected giving. We will provide cross-congregational events and improve the sharing of news. We will improve the quality of governance by trustees. We will continue to undertake preparatory work for a building project on our current footprint. We will seek to provide a small group opportunity and a serving opportunity for everyone at Godmanchester Baptist Church, and to better recognise and value more overtly people who are serving. We will consider providing a buddy system for children too young for mentoring, as well as develop mentoring opportunities and training. We will develop new areas of schools work.

Signed on behalf of the Leadership Team

Signed:

Date:

John Smith (Senior Pastor)

John Pickersgill (Treasurer)

Godmanchester Baptist Church - Year ending 31 December 2011
Statement of Financial Activities (SOFA)

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2011			2010
<u>Incoming Resources</u>				
Donations, Legacies & similar incoming resources	£197,818	£6,309	£204,127	£193,433
Activities in furtherance of the charity's objects	£11,432	£8,997	£20,429	£17,885
Activities for generating funds	£235	£124	£359	£854
Investment income	£73	-	£73	£25
Other incoming resources	£2,293	-	£2,293	£2,127
Total Incoming resources	£211,851	£15,430	£227,281	£214,324
<u>Resources Used</u>				
Costs of generating funds	-	-	-	£6
Grants payable in furtherance of charity's objects	£25,044	£1,189	£26,233	£31,272
Pastoral staff salaries & costs of activities	£119,690	£9,693	£129,383	£111,597
Support costs	£26,412	£156	£26,568	£29,923
Admin staff salaries & management costs	£36,567	£1,649	£38,217	£42,717
Total Resources Used	£207,713	£12,687	£220,400	£215,514
Net Incoming/(Outgoing) Resources	£4,138	£2,743	£6,881	(£1,190)
Gross Transfers between Funds - in	£9,114	£472	£9,586	-
Gross Transfers between Funds - out	(£5,907)	(£3,679)	(£9,586)	-
Net Movements in Funds	£7,345	(£464)	£6,881	(£1,190)
Balances bought forward	£278,988	£5,908	£284,896	£286,086
Balances carried forward	£286,333	£5,444	£291,777	£284,896

Godmanchester Baptist Church - Year ending 31 December 2011

Balance Sheet

	<u>2011</u>	<u>2010</u>
Fixed Assets		
Tangible Assets		
East Chadley Lane premises	£208,379	£217,515
Equipment for Charity use	£10,102	£10,199
42 Tudor Rd	£27,074	£27,703
	£245,554	£255,417
Total Fixed Assets	£245,554	£255,417
Current Assets		
Stocks of items for use or sale		
Stocks	£166	£726
	£166	£726
Debtors		
Income due - Inland Revenue	£9,167	£5,101
Income due - other	£270	£682
Prepayments	£2,564	£2,707
	£12,000	£8,490
Cash at bank and in hand		
Current Account	£15,259	£12,390
Deposit Account	£20,131	£10,059
Petty cash	£190	£285
	£35,581	£22,735
Total Current Assets	£47,747	£31,950
Liabilities		
Creditors: amounts falling due within one year		
Accrued expenses (unpaid bills)	(£1,476)	(£1,475)
Advanced receipts	(£48)	(£996)
	(£1,524)	(£2,471)
Total Liabilities	(£1,524)	(£2,471)
Net Current Assets	£46,223	£29,479
Net Assets	£291,777	£284,896

Represented by funds

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
General Fund	£38,573		£23,468	
Fixed Assets	£245,554		£255,417	
Bookstall Fund	-		£7	
Youth Work Fund	£750		£69	
Encouragement Fund	£607		-	
Childrens Work Fund	£147	-	£27	-
Events Fund	£533	£1,272	-	-
Seniors Work Fund	£169	-	-	-
D-Caf Fund	-	-	-	£50
Buildings Fund		£2,141		£3,564
Churches Together in GMC		£125		£68
Explorers Fund		£107		£67
Littlefoot Fund		£221		£396
Lunch Club		£1,513		£1,697
Puppet Ministry Fund		£66		£66
Totals	£286,333	£5,444	£278,988	£5,908
	£291,777		£284,896	

Signed by

Date

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 2011

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 gifts to various organisations and individuals in order to further the Charitable Objectives of the Church.
- Details of gifts are given at note 3.
- Fixed Assets are accounted for as set out in note 4.
- Fund transfers are shown at note 5.
- Transactions related to 'connected persons' are detailed in note 6.
- Remuneration of employees is detailed in note 7.
- Insurance cover is detailed at note 8.
- Descriptions of Funds are given at note 9.
- **Figures in brackets are negative amounts.**

2. Grants and Legacies received

Grants were received as follows,

	<u>2011</u>	<u>2010</u>
General Fund - Siddons Charitable Trust – towards emergency replacement of cooker	£1,000	-
Children's Work Fund - Godmanchester Town Council – towards Holiday Club	£600	-
Huntingdon and District Round Table – towards Holiday Club	-	£250
Tesco – towards Holiday Club	-	£20
Encouragement Fund - Ebyon Trust – towards food for a person in particular need	£75	-
Events Fund - Young Lives Youth Opportunities Fund – towards RISE residential youth weekend	£2,246	-
Baptist Union of Great Britain – towards Girls Only weekend and a 2012 event	£2,600	-
Seniors Fund - Friends of Muir Group – towards Holiday at Home	£150	-
Godmanchester Town Council – towards Holiday at Home	£100	-
Youth Fund - Godmanchester Town Council – towards Football Project	£250	-

3. Grants made

Out of the total of £26,219 of grants made, £23,430 was given to organisations and £2,789 was given to individuals.

General Fund gifts of £1,000 or greater were made to the following organisations.	<u>2011</u>	<u>2010</u>
Cambodia Action	£6,000	£6,000
Anglo Indian Concern (Chennai India)	£1,500	£3,000
Rehoboth Children's Homes (Philippines)	£3,380	£3,380
Baptist Union Home Mission Fund	£5,040	£5,040
Frontiers (Central Asia)	£2,640	£2,640
Mission Direct	£2,640	£2,640
General Fund gifts of £1,000 or greater were made to the following individuals		
Kathryn Thompson – working at Rehoboth Children's Homes	£1,260	£1,560
Rom Kouiado – in need of support until his immigration status was resolved	£1,411	£1,667
Helen Sare – student at Bristol Baptist College	-	£1,000

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.

Non-perishable food is donated for redistribution to those in emergency need. The value of these items is not included in the accounts since the low value of individual items renders the calculation too onerous.

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 2% per annum, Equipment and new 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. It also holds a 16.13% share of the Associate Pastor's Manse (42 Tudor Rd). For the purposes of the accounts this stake is viewed as a fixed asset and is depreciated at 2% per annum.

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 current depreciated value.) The Tudor Road property was revalued in 2007 and depreciation has been applied to that valuation.

Changes to Fixed Assets are:-	<u>42 Tudor Rd</u>	<u>East Chadley Lane</u>	<u>Equipment</u>
Total cost brought forward	£30,559	£356,366	£19,313
Purchase of Fixed Assets this year	-	<u>£817</u>	<u>£3,839</u>
Total cost carried forward	£30,559	£357,183	£23,152
Depreciation brought forward	£2,856	£138,851	£9,114
Depreciation this year	<u>£630</u>	<u>£9,953</u>	<u>£3,936</u>
Depreciation carried forward	£3,486	£148,805	£13,050
Value brought forward at 1 January 2011	£27,703	£217,515	£10,199
Value carried forward at 31 December 2011	£27,074	£208,379	£10,102

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. Fund Transfers

Transfers were made from the General Fund as follows: -

	<u>2011</u>	<u>2010</u>
Transfer to Fixed Assets	£3,430	£3,234
Transfer to Events Fund	£123	£696
Transfer to D-Caf Fund	£1,356	£984
Transfer to Kids Kingdom Giving Fund	£285	£189
Transfer to Church Weekend Fund	£150	-
Transfer to Bookstall Fund	£8	-

Transfers were made to the General Fund as follows: -

Transfer from Littlefoot Club (use of premises)	£1,260	£1,000
Transfer from Lunch Club	£1,536	£1,170
Transfer from Children's Fund (Holiday Club – printing costs)	£78	£210
Transfer from Churches Together in Godmanchester (Gala Day – printing costs)	£15	£70
Transfer from Seniors Fund (Holiday at Home - printing costs)	£55	-

Transfers were made from the Events Fund as follows:

Transfers to Fixed Assets	£851	-
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Transfers were made from the Lunch Club Fund as follows:

Transfers to the D-Caf fund (to pay for the D-Caf Christmas meal)	£80	-
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6. Transactions with Connected Persons

Connected persons are taken to be members of the Leadership Team and their households. During 2011 three Church Leaders (Senior, Associate and Youth Pastors) have received stipends and expenses from the Church as allowed by the Church Constitution. These remunerations are detailed below. In addition the wife of a Pastor attended a conference for Ministers' spouses (£170) and two step-daughters of a Church Leader have been employed as part-time cleaners (£154 & £40) All other transactions involving Connected Persons are reimbursements for expenses incurred on behalf of the Church, with no personal benefit being derived.

7. Remuneration of Employees

The Church has paid 4 full-time staff for the whole year – Senior Pastor, Associate Pastor, Youth Pastor and Administrative Co-ordinator. 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.

The total payroll bill was as follows:-

	<u>2011</u>	<u>2010</u>
Stipends/Salaries	£110,292	£97,093
Associate Pastor's Accommodation	£2,268	£2,215
Employer's National Insurance	£11,046	£8,266
Employer's Pension contributions	£8,300	£7,024
Expenses	£2,263	£2,110
Removal Expenses		£5,000
	<u>£134,169</u>	<u>£121,708</u>

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 8 below).

	Stipend	Manse	Pension	Expenses	<u>2011</u>	<u>2010</u>
					Total	Total
John Smith (Senior Pastor)	£31,416	-	£2,360	£120	£33,896	£34,061
Adrian Woodbridge (Associate Pastor)	£26,586	£2,268	£2,154	£1,033	£32,041	£31,504
Daniel Beckett (Youth Pastor)	£24,000	-	£1,800	£1,110	£26,910	£8,929

8. 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 and public liability cover of £5,000,000. During the year the separate Trustees Indemnity policy was cancelled and the cover consolidated within the Congregational policy. The reduced cover of £250,000 was deemed by the Trustees to be adequate for our current needs.

9. 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.

Youth Work Fund * – used for self-financing midweek Youth activities

Encouragement Fund – used to receive and disburse support for an individual in particular need.

Children's Work Fund * – used for largely self-financing Children's activities i.e. Holiday Club

Events Fund – used for largely self-financing, residential events organised for and by Church groups.

D-Caf Fund * – transactions relating to the D-Caf Congregation of the Church.

Seniors Fund * - used for self-financing activities for senior citizens i.e. Holiday at Home

Weekend – used for occasional residential Church Weekends. One planned for 2012 was cancelled and the deposit forfeited.

Summary of movements on Unrestricted Funds

	Balance 01/01/11	Income	Expenses	Transfers	Depreciation	Balance 31/12/11
General	£23,468	£197,449	(£179,936)	(£2,408)	-	£38,573
Fixed Assets	£255,417	£375	-	£4,281	(£14,519)	£245,554
Bookstall	£7	£64	-	£8	(£78)	-
Youth Work	£69	£2,930	(£2,299)	£50	-	£750
Encouragement Fund	-	£2,040	(£1,433)	-	-	£607
Children's Work	£27	£495	(£298)	(£78)	-	£147
Events	-	£7,673	(£6,963)	(£177)	-	£533
D- Caf	-	£152	(£1,588)	£1,436	-	-
Seniors Work	-	£674	(£450)	(£55)	-	£169
Church Weekend	-	-	(£150)	£150	-	-
Total Unrestricted	£278,988	£211,851	(£193,116)	£3,207	(£14,597)	£286,333

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. Football Project

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

Events Fund – Grant money used towards residential Youth events

Seniors Fund * - Grant money to be used for activities for senior citizens i.e. Holiday at Home

D-Caf Fund * – Grant money received for D-Caf

Buildings Fund – Money received towards the cost of relocating or redeveloping our buildings

Churches Together in Godmanchester (CTIG)– Used for joint events and publicity

Explorers Fund – self financing mid-week Children's Club

Littlefoot Fund – the parent / toddler group accounts, run separately but included at end of year.

Lunch Club – Funds of the Churches Together In Godmanchester Lunch Club

Puppet Ministry Fund – money held on behalf of the inactive Puppet Ministry.

Kids Kingdom Giving Fund - money given in Kids Kingdom to be donated to Rehoboth.

Summary of movements on Restricted Funds

	Balance 01/01/11	Income	Expenses	Transfers	Depreciation	Balance 31/12/11
Youth Work	-	£250	(£250)	-	-	-
Children's Work	-	£600	(£600)	-	-	-
Events	-	£4,846	(£2,974)	(£601)	-	£1,272
Seniors Work	-	£250	(£250)	-	-	-
D- Caf	£50	-	(£50)	-	-	-
Buildings	£3,564	-	(£1,423)	-	-	£2,141
Churches Together GMC	£68	£194	(£122)	(£15)	-	£125
Explorers	£67	£150	(£110)	-	-	£107
Littlefoot	£396	£1,545	(£461)	(£1,260)	-	£221
Lunch Club	£1,697	£7,499	(£6,067)	(£1,616)	-	£1,513
Puppet Ministry	£66	-	-	-	-	£66
Kids Kingdom Giving	-	£95	(£380)	£285	-	-
Total Restricted	£5,908	£15,430	(£12,687)	(£3,207)	-	£5,444
Total for all Funds	£284,896	£227,281	(£205,803)	-	(£14,597)	£291,777

10. Agency Funding

A total of £25 has passed through the Church bank account without being recorded in any of the Funds above. This was money given for the World Vision Japanese earthquake appeal.

Independent Examiners' Report to the Trustees of Godmanchester Baptist Church

We report on the accounts of the Trust for the year ended 31 December 2011, which are set out on pages 6 to 10.

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to our attention.

Basis of independent examiners' 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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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 : 5 March 2012