



**Godmanchester Baptist Church
Annual Report for year ending
31 December 2015**

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 , 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.

Trustees at 31 December 2015 were:

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

Helen M. Healy and James D. Alexander were Trustees until their term finished on 15th November 2015.

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: 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; 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:

- 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 2015 was 137, (2 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



235 adults worship with us in these congregations. This year we ran another successful church

Sunday weekend where over 200 people attended services, seminars, workshops and young people's activities across Saturday and Sunday including about 40 people camping overnight.

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. Teams of people have been responsible for some Sunday morning services at the local hospital and for occasionally leading worship at Trinity Church 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 around 100 young people.

Acting Up concluded with a showcase performance organised and performed by the young people that many attended. The older youth club *TOAST*, aimed at age 15 or over and with a more relaxed feel than Friday Night project, has continued successfully.



FRIDAY NIGHT PROJECT

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 *crèche* mornings. We have run a monthly *Messy Church* on Sunday Afternoon with approximately 60 children and parents attending. The *Explorers* activity club on Thursday evenings has an approximate attendance of 25 children.



In the summer we held a Holiday Club over 5 mornings, attracting around 100 children from the wider community.

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 with whom we shared the ministry of Adrian Woodbridge until late 2013.

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 have been visited and practical support offered as appropriate and we offer a Parish Nursing service and affiliate with the national association.

We have provided the weekly Littlefoot Parents and Toddlers Club for the benefit of our community where over 100 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 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) 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 50 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 has been absorbed and is now co-run with a County Council Scheme yet still brings 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.

The Foodbank has remained 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 60 local agencies registered as voucher holders who issue vouchers to those in need which can then be redeemed at the Foodbank. Godmanchester foodbank now 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.



29,012 KG (19,547 KG in 2014) of food has been issued during the year, with an estimated value of around £48,700 (£32,800 in 2014). We have seen 682 vouchers issued by agencies and have fed over 1,594 people in this way, primarily living in Huntingdon and Godmanchester but also including Yaxley, Sawtry and the surrounding villages. £3,442 (£3,005) of cash donations to Foodbank has been spent on purchasing food - the rest 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 supermarket collections at Waitrose and have taken part in national collections at Tesco arranged by the Trussell Trust. In the week before Christmas food hampers were distributed to 498 adults and children (408 in 2014). 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 enhanced premises available for hire on a non-profit making basis to local community groups and have seen a large uptake following completion of the building improvements. 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 Cambodia, The Philippines 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 starting a significant improvement to our site to increase the size of the small hall, improve the toilet facilities, improve the kitchen facilities and make significant improvements for accessibility including the installation of a lift to the first floor.

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

2015 has been another busy year for the finances of Godmanchester Baptist Church. The largest single generator of financial activity was the Oikodom building project which continued and almost completed within the financial year. Much of the fundraising had been completed in 2014 so in this period the concentration was on ensuring adequate cash flow to pay the large builders fees and arranging the timely receipt of grant awards.

The church hosted the bi-annual church weekend in 2015 which increased certain income and expenditure accounts however the event resulted in a small net profit.

Soul Survivor was again hugely popular and was the largest designated account.

Of the restricted accounts Lunch Club started with a healthy surplus and continued to almost be self-financing, showing a small overall loss on the year. Foodbank continued to see remarkable generosity from individuals, companies and the community at large and saw a surplus at the end of the financial year.

The total incoming resources of the Church in 2015, as shown on the Statement of Financial Activities (SOFA), was £341,170 which is a decrease of £33,152 over 2014. This decrease was because of the significant income peak in 2014 from the building expansion project "Oikodom".

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
	2015			
Income from:				
Donations and legacies	£181,128	£1,942	£126,407	£309,477
Charitable activities	£524	£15,751	£6,826	£23,101
Other trading activities	£952	£360		£1,312
Investment income	£185		£35	£220
Other	£2,457	£4,582	£21	£7,060
Total income	£185,246	£22,635	£133,289	£341,170

The General Fund has seen a small increase in donated income of £4,922 this year compared to 2014. General fund costs have also risen this year compared to last with a good percentage of this amount being the church weekend.

Total expenditure during the year was £248,989 of which £22,730 is depreciation. This is an increase of £21,548 over 2014.

The spend on Oikodom building work is shown in the accounts as Fixed Assets as part of the East Chadley Lane premises and so has had no impact on the reported expenditure for the year apart from the increase in depreciation.

The total financial value of the Church has increased by £92,181 to £540,691 reflecting the grants and gifts received towards the Oikodom building project.

In summary, despite significant disruption from the major building work the Church has been able to increase its work in 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 £70,274.

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 2015 the grants came to 14.2% of income compared to 18% in 2014. The policy for setting the amount of grants paid changed in 2015 and became an amount fixed at 15% of budgeted income.

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 2016 the church will use the enhanced facilities offered by the completed building work 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: 13 June 2016

Godmanchester Baptist Church - Year ending 31 December 2015

Statement of Financial Activities

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Income from:					
Donations and legacies	£181,128	£1,942	£126,407	£309,477	£344,969
Charitable activities	£524	£15,751	£6,826	£23,101	£25,773
Other trading activities	£952	£360		£1,312	£1,285
Investment income	£185		£35	£220	£291
Other	£2,457	£4,582	£21	£7,060	£2,004
Total income	£185,246	£22,635	£133,289	£341,170	£374,322

Expenditure on:

Raising funds	-	£3,109	-	£3,109	-
Charitable activities:					
Grants	£25,811	£450	£330	£26,591	£29,609
Other	£137,727	£42,170	£39,392	£219,289	£197,832
Total expenditure					
	£163,538	£45,729	£39,722	£248,989	£227,441

Net Income/(expenditure)

Gross transfers between Funds - in
Gross transfers between Funds - out

Net movements in Funds

£21,708	(£23,094)	£93,567	£92,181	£146,881
	£13,677	£542	£14,219	£14,095
(£12,476)	(£634)	(£1,109)	(£14,219)	(£14,095)
-	-	-	-	-
£9,232	(£10,051)	£93,000	£92,181	£146,881

Reconciliation of Funds:

Balances brought forward

Balances carried forward

£61,042	£228,085	£159,383	£448,510	£301,629
£70,274	£218,034	£252,383	£540,691	£448,510

Godmanchester Baptist Church - Year ending 31 December 2015

Balance Sheet

	<u>2015</u>	<u>2014</u>
Fixed assets		
Tangible fixed assets		
East Chadley Lane premises	£469,003	£286,767
Equipment for Charity Use	<u>£8,180</u>	<u>£9,787</u>
	£477,183	£296,554
Current assets		
Stocks of items for use or sale		
Stocks	<u>£63</u>	<u>£283</u>
Debtors		
Debtors due - Inland Revenue	£4,175	£10,365
Income due - other	£18	-
Prepayments	<u>£1,186</u>	<u>£1,162</u>
	£5,379	£11,527
Cash at bank and in hand		
Current account	£33,715	£112,051
Deposit accounts	£41,527	£41,325
Petty cash	<u>£418</u>	<u>£439</u>
	£75,660	£153,815
Total current assets	£81,102	£165,625
Liabilities		
Creditors: amounts falling due within one year		
Accrued expenses (unpaid bills)	(£2,126)	(£2,868)
Advance receipts	-	-
Retention payment	<u>(£5,468)</u>	<u>(£801)</u>
Total current liabilities	(£7,594)	(£3,669)
Net current assets	<u>£73,508</u>	<u>£161,956</u>
Creditors: amounts falling due after more than one year		
Interest free loans re Oikodom	<u>(£10,000)</u>	<u>(£10,000)</u>
	<u>(£10,000)</u>	<u>(£10,000)</u>
Net assets	<u>£540,691</u>	<u>£448,510</u>
Represented by Funds		
Undesignated	£70,274	£61,042
Designated	£218,034	£228,085
Restricted	<u>£252,383</u>	<u>£159,383</u>
	<u>£540,691</u>	<u>£448,510</u>

Notes forming part of the financial statements for the year ended 31 December 2015

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,

Fund	Grant payer	2015	2014
Children's Work Fund	Godmanchester Town Council – towards Holiday Club	-	£600
Youth Fund	Childrens Links	£5,000	-
	Godmanchester Town Council – towards Football Project	-	£250
	Huntingdonshire Academies	-	£250
Oikodom Fund	The Laing Family Trust	-	£2,500
	Garfield Weston	-	£10,000
	Bernard Sunley	-	£10,000
	Siddons Charitable Trust	£500	-
	Wren Landfill Communities Fund	£50,000	-

3. Grants made

Out of the total of £29,609 of grants made, £24,711 was given to organisations and £4,898 was given to individuals.

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

	2015	2014
Baptist Union Home Mission Fund	£6,780	£6,240
Cambodia Action	£1,992	£6,000
Rehoboth Children's Homes (Philippines)	£3,000	£3,000
Anglo Indian Concern (Chennai India)	£3,000	£3,000
An organisation working in Central Asia	£3,000	£2,640
Mission Direct	£1,992	£2,640
Cornerstone Pregnancy Crisis Centre	£1,200	£1,200
D-Caf	£1,008	£3,200
HAMA (Huntingdon Area Money Advice)	£1,008	-
GenR8	£528	-

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

Kathryn Thompson – working at Rehoboth Children's Homes	£1,500	£1,347
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Approximately 29,000 kg of food (estimated value £48,000) 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:-

	East Chadley		
	Lane	Equipment	Total assets
Cost:			
Balance brought forward 1 January 2015	£441,981	£30,199	£472,180
Additions	£207,546	£3,176	£210,722
Disposal/writeoffs	(£17,211)	(£8,240)	(£25,451)
Balance carried forward 31 December 2015	£632,316	£25,135	£657,451
Depreciation			
Balance brought forward 1 January 2015	£155,214	£20,412	£175,626
Charge for the year	£25,310	£4,783	£30,093
Disposal/writeoffs	(£17,211)	(£8,240)	(£25,451)
Balance carried forward 31 December 2015	£163,313	£16,955	£180,268
Net book value at 31 December 2015	£469,003	£8,180	£477,183
Net book value at 1 January 2015	£286,767	£9,787	£296,554

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

In 2015 £107,960 of income was received towards Oikodom including a significant grant from Wren. This grant is dependent on Godmanchester Baptist Church complying with certain criteria over a five year period. Since the intention is to comply with these conditions the full grant has been reflected in income. Expenditure on the project in the year including the retentions totalled just over £177,000.

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

	2015	2014
Transfers were made as follows: -		
Transfer to Buildings Fund	10,473	£4,278
Transfer to Fixed Assets	-	-
Transfer to Youth Fund	156	£1,009
Transfer to D-Caf Fund (fund not active in 2015)	-	£3,200
Transfer to Children's Fund	665	£386
Transfer to Events Fund	550	£1,319
Transfer from Church Weekend Fund	(65)	-
Transfer to Seniors Fund	51	£100
Transfer from Seniors Fund (restricted)	(50)	-
Transfer to Bookstall Fund	14	£91
Transfer to Football Project (part of Youth Fund)	-	£412
Transfer to Soul Survivor fund	999	£801
Transfer from Youth Work Fund (restricted)	(522)	-
Transfer to Women's Ministry	33	£160
Transfer to Youth Residential Trips (part of Youth Events Fund)	131	£319
Transfer from Explorers fund (part of Children's Fund)	(207)	£87
Transfer from General Fund	(12,476)	
Transfer to Youth Events	150	-
Transfer from Youth Events (restricted)	(60)	-
Transfer to Tuck Shop (part of Youth Fund)	185	-
Transfer to Oikodom	65	-
Transfer to Men's Ministry	174	-
Transfer from Littlefoot	(81)	-
Transfer to FNP (part of Youth Work Fund)	(225)	-
Transfer to FNP Events (part of Youth Events fund)	40	-

In 2014 transfers from restricted funds were replaced with income and expenditure transactions in order to aid the understanding of those people reviewing the fund balances. £960 was paid from Lunch Club to the general fund for use of premises.

6. Transactions with Connected Persons

Connected persons are taken to be Trustees (Leadership Team) and their households. During 2015 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.

7. Remuneration of Employees

The Church has paid 3 staff for the whole year – Senior Pastor & Youth Pastor full-time and Administrator part-time. 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 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:-

	2015	2014
Stipends/Salaries	£82,135	£81,964
Pastors' Accommodation	£11,434	£11,426
Employer's National Insurance	£7,317	£7,005
Employer's Pension contributions	£7,081	£6,986
Expenses	£3,115	£1,337
	£111,081	£108,718

8. Remuneration of Employees (continued)

Details of emoluments to employees who are Connected Persons are given below. The expenses only include directly related costs such as mileage claims and no longer shows reimbursement for items bought for Church use.

	<u>Stipend/salary</u>	<u>Accommodation</u>	<u>Pension</u>	<u>Taxable expenses</u>	NI	2015	2014
John Smith (Senior Pastor)	£25,890	£11,434	£2,665	0	£2,426	£42,415	£41,227
Daniel Beckett (Youth and Children's Pastor)	£34,753	-	£2,430	0	£3,254	£40,437	£39,578
V R Blakey (Church administrator)	£17,481	-	£1,986	0	£1,637	£21,104	£20,090

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 2015 is 30% higher than it was in 2014. The figures below include both the regular distributions and the Christmas Hampers.

	2015	2014
Food stock at the start of the year	2,344	3,306
Food donated	29,163	17,476
Food purchase from cash donations	113	1,788
Food distributed	23,426	19,547
Food discarded (damaged or out of date)	3,050	679
Food stock at the end of the year	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 – transactions relating to 'primary purpose' trading.

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 – Monies paid for attendance at specific non-GBC events

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 – Money relating to the parent / toddler group.

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

Summary of movements on Unrestricted Funds

Undesignated	Balance				Balance 31/12/15
	1/1/15	Income	Expenses	Transfers	
General Fund	£61,042	£185,246	(£163,539)	(£12,476)	£70,273
Designated Funds					
Fixed assets fund	£225,618	-	(£10,077)	-	£215,541
Bookstall Fund	£91	£36	(£141)	£14	-
Youth Work	£927	£5,762	(£6,681)	£116	£124
Soul Survivor	-	£6,822	(£7,729)	£999	£92
Youth events and residential trips	£140	£1,481	(£1,937)	£321	£5
Women's Ministry	-	£148	(£181)	£33	-
Men's Ministry	-	£34	(£208)	£174	-
Children's Work	£943	£950	(£1,850)	£458	£501
Littlefoot	-	£729	-	(£81)	£648
Church Weekend Fund	-	£4,516	(£4,125)	(£65)	£326
Events Fund	£90	£270	(£910)	£550	-
Seniors fund	£276	£540	(£534)	£51	£333
Buildings Fund	-	£1,347	(£11,356)	£10,473	£464
Total designated	£228,085	£22,635	(£45,729)	£13,043	£218,034
Total Unrestricted	£289,127	£207,881	(£209,268)	£567	£288,307

Summary of movements on Restricted Funds

Restricted Funds	Balance				Balance 31/12/15
	1/1/15	Income	Expenses	Transfers	
Youth Work	£449	£5,236	(£653)	(£522)	£4,510
Youth Events Fund	£60	-	-	(£60)	-
Encouragement Fund	£102	£50	(£120)	-	£32
Oikodom Building Fund	£149,533	£107,960	(£26,179)	£65	£231,379
Mission	£187	-	-	-	£187
Seniors Fund	£50	-	-	(£50)	-
Churches Together GMC	£211	-	-	-	£211
Foodbank Fund	£4,645	£13,168	(£5,052)	-	£12,761
Littlefoot Fund	£1,423	-	(£371)	-	£1,052
Lunch Club	£2,723	£6,875	(£7,346)	-	£2,252
Total Restricted	£159,383	£133,289	(£39,721)	(£567)	£252,384
Total for all funds	£448,510	£341,170	(£248,989)	-	£540,691

10. Agency Funding

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

11. Split of assets by Fund

Summary of assets by fund	Unrestricted	Designated	Restricted	Total
Fixed assets	£2,698	£216,092	£258,393	£477,183
Stock	-	£63	-	£63
Debtors	£5,245	-	£134	£5,379
Cash	£64,457	£1,879	£9,324	£75,660
Creditors due within on year	(£2,126)	-	(£5,468)	(£7,594)
Creditors due after more than one year			(£10,000)	(£10,000)
	£70,274	£218,034	£252,383	£540,691

Independent Examiners' Report to the Trustees of Godmanchester Baptist Church

We report on the accounts of the Trust for the year ended 31 December 2015, 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 : 13 June 2016