



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From: 1st January 2024

To: 31st December 2024

Charity name: Romsey Baptist Church

Charity registration number: 1127624

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>In order to achieve the above objectives, the church is active on two main fronts: Firstly, we provide a number of activities for those associated directly with the church. We meet together each Sunday morning for public worship and twice per month in the evening. We also provide an additional monthly 'Traditional Service'.</p> <p>Communion of the Lord's Supper is observed normally twice each month. We provide a full children's programme, including teaching during Sunday morning worship Youth clubs and GRACE (girls weekday evening group). There are House groups meeting at various homes on a number of weekdays, providing support and spiritual growth within the fellowship.</p> <p>Secondly, we seek to reach out into the community around us. Every Saturday the church provides a Community Cafe for all to attend and every term-time Wednesday we host a Parent and Toddler group. We are involved in Churches Together in Romsey, the umbrella organisation of the seven local churches. The church premises are made available for community use, and a wide range of organisations make use of the facilities. Our church works with Churches Together in Romsey for a number of united events each year. We are a Fairtrade</p>

		church, support Romsey Foodbank by collecting groceries for distribution to needy people and have an active group supporting Christian Aid. We support the local Christians Against Poverty group financially and with a part time staff member.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All trustees are made aware of the rights and obligations of a trustee on appointment. Confirmation of understanding is acknowledged through the signing of the document setting out said rights and obligations.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Many volunteers contribute their time and expertise to support the work and outreach of the church. The church is reliant upon the time, love and commitment of its volunteers.
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The number of in-person attendees and on-line viewers has remained steady during 2024.</p> <p>During 2024 the Church sought to recruit a new minister. Seven candidates were interviewed and two were called to preach. After prayerful deliberation by the members, broader fellowship, leaders and trustees, our Associate Pastor Fiona Blaker was proposed for the position of minister. The members voted overwhelmingly to accept the proposal, and Fiona will be appointed in post on January 1st 2025.</p> <p>A new pastoral coordinator was appointed during 2024 and the temporary contract for the Children's worker came to an end in November 2024.</p> <p>The church continues to support CAP, the food bank and the food pantry in Romsey.</p>

		The Parent and Toddler group is thriving and supporting the community of young families and the community café provides an opportunity for the social engagement and light refreshments on a Saturday morning.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

Financial Review

Total income £168,859
Total expenditure £140,043
Surplus £28,816

Review of the charity's financial position at the end of the period	Para 1.21	Cash at bank and in hand at 31/12/2024 is £204,055
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The church needs reserves to cover its financial commitments in the event of any significant variation in its income or any significant unexpected expense. It would seem prudent to set the level of reserves to 35% of the anticipated annual spend. The amount is to be assessed annually against the budget, which is set based on our vision, commitments and anticipated income. Special attention should be paid to changes in the requirements of the Charity Commission, the BU Guidelines and any special circumstances encountered, e.g. loans, together with cash-in-hand and a carefully considered view of the expected income.
Amount of reserves held	Para 1.22	£ 50,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Church congregation and membership.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Risk: Reduction in donations from Church congregation / membership. Outcome: A reduction in income would reduce the work the church could do in achieving its aims Mitigation: The trustees would prioritise the outgoings to ensure that the 'business critical' work could continue, and the church

		could support its employees in the work they do. In the worst case, some staff reductions might be necessary.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Approved Governing Document for Baptist Churches known as "Constitution for Baptist Churches 20th March 2008" and adopted by Romsey Baptist Church 24 November 2008 (administrative changes in May 2018 have been revoked, returning to the original clause in the Constitution)
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Church Members' Meeting in accordance with Clause 15 of the Church Constitution

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	The Charity Commissions documents and processes are used in the induction of new Trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Trustees are responsible for the running of the charity as set out in law and by the Charity Commission. The members have appointed leaders who are responsible for discerning the spiritual direction and the day-to-day running of the church.
Relationship with any related parties	Para 1.51	Baptists Together Evangelical Alliance
Other		N/A

Reference and Administrative details

Charity name	Romsey Baptist Church
Other name the charity uses	RBC
Registered charity number	1127624
Charity's principal address	22 Bell Street Romsey Hampshire SO51 8GW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hazel Hayter			
2	Brierley Davies	Treasurer		
3	Andrew Trenchard	Secretary		
4	Steve Burbridge		Elected 17 Jan 2024	
5	Michael Nelson		Elected 17 Jan 2024	

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address
	Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

Signature(s)	<i>A J Trenchard</i>	<i>B Davies</i>
Full Name(s)	Andrew Trenchard	Brierley Davies
Position held	Church Secretary	Church Treasurer
Date	21/05/2024	21/05/2024

Romsey Baptist Church			Charity No	1127624	
Annual accounts for the period					
Period start date	1/1/2024	To	date	31/12/2024	

Section A Statement of financial activities

activity	£	funds £ F01	funds £ F02	funds £ F03	Total funds £ F04	funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	140,572	5,668	-	146,240	113,186
Charitable activities	S02	-	-	-	-	15,285
Other trading activities	S03	-	-	-	-	-
Investments	S04	17,673	-	-	17,673	4,698
Separate material item of income	S05	4,946	-	-	4,946	-
Other	S06	-	-	-	-	-
Total	S07	163,191	5,668	-	168,859	133,169
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	134,845	5,198	-	140,043	175,451
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	134,845	5,198	-	140,043	175,451
Net income/(expenditure) before investment gains/(losses)						
	S13	28,346	470	-	28,816	42,282
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	28,346	470	-	28,816	42,282
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	28,346	470	-	28,816	42,282
Reconciliation of funds:						
Total funds brought forward	S21	2,033,457	1,248	-	2,034,705	2,076,987
Total funds carried forward	S22	2,061,803	1,718	-	2,063,521	2,034,705

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01		-	-	-	-
Tangible assets	(Note 14)	B02	1,865,000	-	-	1,865,000	1,865,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	1,865,000	-	-	1,865,000	1,865,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	44	-	-	44	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	204,055	-	-	204,055	169,179
Total current assets		B10	204,099	-	-	204,099	169,179
Creditors: amounts falling due within one year	(Note 20)	B11	10,402	-	-	10,402	583
Net current assets/(liabilities)		B12	193,697	-	-	193,697	168,596
Total assets less current liabilities		B13	2,058,697	-	-	2,058,697	2,033,596
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	137
Total net assets or liabilities		B16	2,058,697	-	-	2,058,697	2,033,459
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19			-	-	2,033,502
Revaluation reserve		B20				-	
Total funds		B21	-	-	-	-	2,033,502
Signed by one or two trustees on behalf of all			Signature	Print Name	approval		

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

Y

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

Y

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

Y

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

Y

No*

U

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

Y

No*

U

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

U

No*

X

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

**Previous period net income/(expenditure) as
restated** _____

(cont)

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	X	ü	ü						
Yes	No	N/a												
X	ü	ü												
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	X	ü	ü						
Yes	No	N/a												
X	ü	ü												
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X	Yes	No	N/a	ü	ü	X
Yes	No	N/a												
ü	ü	X												
Yes	No	N/a												
ü	ü	X												
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	X	ü	ü						
Yes	No	N/a												
X	ü	ü												
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	X	ü	ü						
Yes	No	N/a												
X	ü	ü												
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	X	ü	ü						
Yes	No	N/a												
X	ü	ü												
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	Yes	No	N/a	ü	ü	X						
Yes	No	N/a												
ü	ü	X												
	Memberships subscriptions which gives a member the right to buy services or other	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a									
Yes	No	N/a												

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> </table>	ü	ü	X			
ü	ü	X						
2.3 EXPENDITURE AND LIABILITIES								
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Deferred income	No material item of deferred income has been included in the accounts.	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
2.4 ASSETS								
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	5000						
	They are valued at cost.	<table> <tr><td>X</td><td>ü</td><td>ü</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	X	ü	ü	Yes	No	N/a
X	ü	ü						
Yes	No	N/a						
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.							
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><td>ü</td><td>ü</td><td>X</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	ü	ü	X	Yes	No	N/a
ü	ü	X						
Yes	No	N/a						

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
X	ü	ü

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
ü	ü	X

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
ü	ü	X

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		funds	funds	funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	124,531	6,791	-	131,322	103,544
	Gift Aid	19,231	633	-	19,864	22,057
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		143,762	7,424	-	151,186	125,601
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other trading activities:	Premises Hire	2,723	-	-	2,723	1,020
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		2,723	-	-	2,723	1,020
Income from investments:	Interest income	-	-	-	-	4,699
	Dividend income	-	-	-	-	-
	Rental and leasing income	14,950	-	-	14,950	1,850
	Other	-	-	-	-	-
Total		14,950	-	-	14,950	6,549
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		161,435	7,424	-	168,859	133,170

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
attaching to resources from donated		
other donated goods and services not recognised in the accounts as		

|

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Mission	16,040	5,198	-	21,238	6,271	11,168	-	17,439
Worship	1,866	-	-	1,866	3,291	-	-	3,291
Fellowship	2,640	-	-	2,640	3,907	-	-	3,907
Discipleship	645	-	-	645	288	-	-	288
Ministry	25,014	-	-	25,014	88,178	-	-	88,178
Child, Youth and	7,323	-	-	7,323	7,539	-	-	7,539
General Running	81,317	-	-	81,317	54,853	-	-	54,853
Total expenditure on charitable activities	134,845	5,198	-	140,043	164,327	11,168	-	175,495
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	134,845	5,198	-	140,043	164,327	11,168	-	175,495

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	undertaken	funding of	Support Costs	Total this year	undertaken	funding of	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8
 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C

Notes to the accounts

Note 9

Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
480	325
-	-
-	-
-	-

Section C**Notes to the accounts****Note 11****Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £
Salaries and wages	66,610
Social security costs	-
Pension costs (defined contribution scheme)	9,531
Other employee benefits	-
Total staff costs	76,141

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no staff in a band please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of
	This year
£60,000 to £69,999	-
£70,000 to £79,999	-
£80,000 to £89,999	-
£90,000 to £99,999	-
£100,000 to £109,999	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £
-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number
Fundraising	-
Charitable Activities	5
Governance	-
Other	-
Total	5

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year
£ -

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year
£
-

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

This year
£
-

Please state the accounting policy for any redundancy or termination payments

--

(cont)

Last year
£
76,908
-
4,279
200
81,387

--

/A

**ng employer
uch transactions,**

1

employees
Last year
-
-
-
-
-

Last year
£
-

Last year Number
-
5
-
-
5

Last year
£
-

Last year
£ -

--

Last year
£ -

--

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 *Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	4,135	4,279

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

100% unrestricted	100% unrestricted

12.2 *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Baptist Union Pension Fund

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material charitable activities undertaken.

This year:**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	institutions	Grants to individuals	Support costs
			£
Activity or project 1	-	-	-
Activity or project 2	-	-	-
Activity or project 3	-	-	-
Activity or project 4	-	-	-
Total	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>	Yes
	No

Names of institution	Purpose
Baptist Causes	
Christians Against Poverty	
Christian Aid	
Global Wisdom Mission	
Hope Now	
Open Door	
OpenSight	
Ronald McDonald House	
Sarah Chinn	
Tear Fund	
Other	
Total grants to institutions in reporting period	

Other unanalysed grants

TOTAL GRANTS PAID

|

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	institutions	Grants to individuals	Support costs £
Activity or project 1	-	-	-
Activity or project 2	-	-	-
Activity or project 3	-	-	-
Activity or project 4	-	-	-
Total	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes

No

Names of institution	Purpose

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

ont)

terial part of the

Total
£
-
-
-
-
-

<i>Please provide details of charity's URL.</i>
<i>Provide details below</i>

Total amount of grants paid £
11,756
4,036
1,090
2,640
412
285
75
150
80
466
247
21,237

-
21,237

Total £
-
-
-
-
-

Please provide details of charity's URL.

Provide details below

Total amount of grants paid £
-
-
-
-
-
-
-
-
-
-
-
-
-

Section C**Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles
	£	£	£
At the beginning of the year	1,500,000	365,000	-
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
At end of the year	1,500,000	365,000	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB
** Rate			

At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers*	-	-	-
At end of the year	-	-	-

14.3 Net book value

Net book value at the beginning of the year	1,500,000	365,000	-
Net book value at the end of the year	1,500,000	365,000	-

14.4 Impairment

N/A

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for percentage annual deduction.*



Fixtures, fittings and equipment	Total
£	£
-	1,865,000
-	-
-	-
-	-
-	-
-	1,865,000

SL or RB	SL or RB

-	-
-	-
-	-
-	-
-	-
-	-

-	1,865,000
-	1,865,000

--

N/A

This year	Last year
-	-

This year	Last year
£	£
-	-
-	-

*RB = reducing balance). Also please
educing balance, what is the*

Note 15 **Intangible assets**
Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16**Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

16.3 Depreciation and impairments****Basis****** Rate**

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-
-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £
Carrying amount at the beginning of the period	-
Additions	-
Disposals	-
Depreciation/impairment	-
Revaluation	-
Carrying amount at the end of period	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

This year	
-----------	--

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012
	£	£	£	£
Purchases				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-			
Other	-			
Donations				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
Total additions	-	-	-	-
Charge for impairment				
Group A	-	-	-	-
Group B	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
Total charge for impairment	-	-	-	-
Disposals				
Group A - carrying amount	-	-	-	-
Group B - carrying amount	-	-	-	-
Group C	-	-	-	-
Other	-	-	-	-
Total disposals	-	-	-	-

ont)

Last year

Total
£
-
-
-
-
-
-

	Straight Line ("SL") or Reducing Balance ("RB")

-
-
-
-
-
-

	-
	-

--

--

Last year

ation

At cost Group B £	Total £
-	-
-	-
-	-
-	-
-	-
-	-

Last year

2011
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	-	-	-
Add: additions to investments during period*	-	-	-	-
Less: disposals at carrying value	-	-	-	-
Less: impairments	-	-	-	-
Add: Reversal of impairments	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged willing parties in an arm's length transaction. For traded securities, the fair value is the value on London Stock Exchange Daily Official List or equivalent. For other assets where there is no market it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet, differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Fair value at year end
£
-
-
-
-

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

-
-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end
£
-
-
-
-
-
-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing v

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year
£
-
-
-
-
-
-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

This year

Please explain how the guarantee furthers the charity's aims

--

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description
Total

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description
Total

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

This year

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

--

(cont)

Other	Total
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

--

*l between knowlegable and
f the security quoted on the
rket price on a traded market,*

se sheet row B04

Cost less impairment
£
-
-
-
-

-
-
-

Cost less impairment
£
-
-
-
-
-
-
-
-

Last year

with the balance sheet.

Last year
£
-
-
-
-
-
-
-

	Last year

--	--

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
	-	-

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

Last year

Last year



Section C**Notes to the accounts****(cont)****Note 18****Stocks**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
43.0	-
43.0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
Total -	-

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,085	583	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	9,317	-	-	-
Total	10,402	583	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from previous periods
Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C**Notes to the accounts****(cont)****Note 21 Provisions for liabilities and charges**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

This year**Last year**

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year**Last year**

--	--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
159,452	136,116
44,603	32,964
-	99
204,055	169,179

Note 25

Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26

Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Romsey Baptist Church	UR		2,033,457	168,859	140,043	-	-	2,342,359
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			2,033,457	168,859	140,043	-	-	2,342,359

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			2,076,987	131,966	- 175,496	-	-	2,033,457
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			2,076,987	131,966	- 175,496	-	-	2,033,457

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion
Between unrestricted and restricted funds	
Between endowment and restricted funds	
Between endowment and unrestricted funds	

27.4 Designated funds

This year

Planned use	Purpose of the designation

Last year

Planned use	Purpose of the designation

ont)

Amount

Amount

Amount

Amount

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in gu of such transactions should be provided in this note. If there are no transactions to report, please ente "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and l remuneration or other benefits paid to a trustee by the charity or any institution or company connected

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit		
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	£
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and l remuneration or other benefits paid to a trustee by the charity or any institution or company connected

		Amounts paid or benefit
--	--	-------------------------

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia
		£	£	
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be noted. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year
	£
Travel	-
Subsistence	-
Accommodation	-
Other (please specify):	-
	-
TOTAL	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party interest, including where funds have been held as agent for related parties. If there are no such transactions 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for at period
			£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) |

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount £	Balance at period end £	Provision for at period £

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

b) [REDACTED]

guidance notes) details
or “True” in the box or

	1
--	---

egal authority for, any
l with it.

value	
Other	TOTAL
£	£
-	-
-	-
-	-
-	-

	1
--	---

egal authority for, any
l with it.

value

Other	TOTAL
£	£
-	-
-	-
-	-
-	-

be provided in this
ns to report, please

1

Last year
£
-
-
-
-
-
-

--

*ty has a material
ctions, please enter*

--

bad debts d end	Amounts written off during reporting period
	£

--

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1

bad debts dend	during £

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

**INDEPENDENT EXAMINER'S
REPORT TO THE TRUSTEES
OF
Romsey Baptist Church
('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024, which have been prepared on the basis of the accounting policies set out in the notes to the accounts.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

The Company's gross income was more than £25,000 but did not exceed £250,000. An independent examination is therefore required in accordance with Charities Commission guidance.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D Rogers AAT
Association of Accounting Technicians
Accounting Hut
57 Braemar Drive,
Christchurch, BH23 5NW

Date: 09/05/2025