BAPTIST BIBLE FELLOWSHIP GB

England & Wales · Charity number 1128422

Details

Status	Registered
Legal form	Charitable company
Company number	06716476
Registered	2009-03-05
Register	View on the Charity Commission register

Contact

Address	27 Dean Close Birmingham B44 0HT
Phone	01213825743
Website	www.baptistbiblefellowship.co.uk

Activities

Objects: A TO TRAIN FULL TIME CHRISTIAN WORKERS FOR EFFECTIVE SERVICE IN LOCAL CHURCHES IN ACCORDANCE WITH THE ARTICLES OF FAITH OF THE BAPTIST BIBLE FELLOWSHIP GB.B THE PERMITTING OF USE OR OCCUPATION OF ANY LAND, PREMISES OR BUILDINGS OWNED BY THE CHARITY FOR THE PUBLIC WORSHIP OF ALMIGHTY GOD BY THOSE IN AGREEMENT WITH THE ARTICLES OF FAITH OF THE BAPTIST BIBLE FELLOWSHIP GB AND FOR THE RELIGIOUS EDUCATION OF CHILDREN AND ADULTS ACCORDING TO THOSE SAME ARTICLESC TO ENCOURAGE THE PLANNING OF INDEPENDENT BAPTIST CHURCHES IN GREAT BRITAIN, EUROPE, AND ALL OTHER COUNTRIES AND PEOPLE GROUPS THROUGH THE PREACHING OF THE HOLY BIBLE AND IN ACCORDANCE WITH THE ARTICLES OF FAITHD TO ACT AS A 'CLEARINGHOUSE' FOR THE FUNDS OF 'APPROVED MISSIONARIES' AND MISSIONS PROJECTS WHICH ARE IN ACCORDANCE WITH THE OBJECTS AD ARTICLES OF FAITH OF THE CHARITY.

Activities: The BBFGB exist for the purpose of Independent Baptist Churches in Great Britain working together for the cause of Christ. This is done through a variety of activities including but not limited to: Church Fellowship Meetings; Bible College and other educational activities; Youth activities including Summer Camps; Mission work; Activities for the encouragement and strengthening of local churches.

Classification

- **How:** Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£52,485	£58,149	-	-
2023-10-31	£66,021	£64,053	-	-
2022-10-31	£34,338	£40,831	-	-
2021-10-31	£27,674	£17,002	-	-
2020-10-31	£24,065	£26,960	-	-

Trustees

Name	Role	Appointed
Rev LEONARD LLOYD JAMES	Chair	2013-05-08
REV LARRY TIMOTHY CURTIS		2013-05-08
REVEREND KEITH MILLS		

Accounts

COMPANY REGISTRATION NUMBER: 06716476
CHARITY REGISTRATION NUMBER: 1128422

Baptist Bible Fellowship GB

Company Limited by Guarantee

Unaudited Financial Statements

31 October 2024

POINTON YOUNG
Chartered Accountants
33 Ludgate Hill
Birmingham
B3 1EH

Baptist Bible Fellowship GB

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2024

Baptist Bible Fellowship GB

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2024.

Reference and administrative details

Registered charity name	Baptist Bible Fellowship GB
Charity registration number	1128422
Company registration number	06716476
Principal office and registered office	6a Oakwood Colwyn Bay, Conwy LL29 7AE
The trustees	
	Rev J JAMES REV L CURTIS REV K MILLS
Independent examiner	S Brown BA FCA 33 Ludgate Hill Birmingham B3 1EH

Strategic report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The trustees' annual report and the strategic report were approved on 5 August 2025 and signed on behalf of the board of trustees by:

REV L CURTIS
Trustee

Independent Examiner's Report to the Trustees of Baptist Bible Fellowship GB

Year ended 31 October 2024

I report to the trustees on my examination of the financial statements of Baptist Bible Fellowship GB ('the charity') for the year ended 31 October 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

S Brown BA FCA
Independent Examiner
33 Ludgate Hill
Birmingham
B3 1EH

5 August 2025

Baptist Bible Fellowship GB

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	44,841	5,000	49,841	56,567
Investment income	**6**	142	–	142	55
Other income	**7**	2,502	–	2,502	9,399
Total income		47,485	5,000	52,485	66,021
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	8,103	–	8,103	7,262
Expenditure on charitable activities	**9,10**	3,377	–	3,377	3,614
Other expenditure	**12**	37,269	9,400	46,669	53,177
Total expenditure		48,749	9,400	58,149	64,053
Net income/(expenditure) and net movement in funds		(1,264)	(4,400)	(5,664)	1,968
Reconciliation of funds					
Total funds brought forward		13,402	4,400	17,802	15,834
Total funds carried forward		12,138	-	12,138	17,802

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Baptist Bible Fellowship GB

Company Limited by Guarantee

Statement of Financial Position

31 October 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**17**	1,412	3,605
Current assets			
Debtors	**18**	186	186
Cash at bank and in hand		12,322	14,893
		12,508	15,079
Creditors: amounts falling due within one year	**19**	1,782	882
Net current assets		10,726	14,197
Total assets less current liabilities		12,138	17,802
Net assets		12,138	17,802
Funds of the charity			
Restricted funds		-	4,400
Unrestricted funds		12,138	13,402
Total charity funds	**20**	12,138	17,802

For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 5 August 2025, and are signed on behalf of the board by:

REV L CURTIS
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 6a Oakwood, Colwyn Bay, Conwy, LL29 7AE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations and legacies	44,841	5,000	49,841

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations and legacies	52,167	4,400	56,567

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	142	142	55	55

7. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Income from Student/classes	2,502	2,502	9,399	9,399

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies				
- Donations	8,103	8,103	7,262	7,262

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Support costs	3,377	3,377	3,614	3,614

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Depreciation	2,477	2,477	2,779
Governance costs	900	900	835
	3,377	3,377	3,614

11. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2024 £**	Total 2023 £
Depreciation	2,477	2,477	2,779

12. Other expenditure

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Establishment Costs	44,574	44,574	50,592	50,592
General administrative costs	2,095	2,095	2,585	2585
	46,669	46,669	53,177	53,177

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	2,477	2,779

14. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	835

15. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 November 2023	11,661
Additions	284
At 31 October 2024	11,945
Depreciation	
At 1 November 2023	8,056
Charge for the year	2,477
Disposals	-
At 31 October 2024	10,533
Carrying amount	
At 31 October 2024	1,412
At 31 October 2023	3,605

18. Debtors

	2024 £	2023 £
Prepayments and accrued income	186	186

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,782	882
Other creditors	–	-
	1,782	882

20. Analysis of charitable funds

Unrestricted funds

	At 1 November 2023	Income	Expenditure	**At 31 October 2024**
	£	£	£	£
General funds	13,402	47,485	(48,749)	12,138

	At 1 November 2022	Income	Expenditure	At 31 October 2023
	£	£	£	£
General funds	15,834	61,621	(64,053)	13,402

Restricted funds

	At 1 November 2023	Income	Expenditure	**At 31 October 2024**
	£	£	£	£
Restricted Fund	4,400	5,000	(9,400)	-

	At 1 November 2022	Income	Expenditure	At 31 October 2023
	£	£	£	£
Restricted Fund	–	4,400	–	4,400

21. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2024**
	£	**£**
Tangible fixed assets	1,412	1,412
Current assets	12,508	12,508
Creditors less than 1 year	(1,782)	(1,782)
Net assets	12,138	12,138

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	3,605	3,605
Current assets	10,679	15,079
Creditors less than 1 year	(882)	(882)
Net assets	13,402	17,802

Accounts

COMPANY REGISTRATION NUMBER: 06716476
CHARITY REGISTRATION NUMBER: 1128422

Baptist Bible Fellowship GB

Company Limited by Guarantee

Unaudited Financial Statements

31 October 2023

POINTON YOUNG
Chartered Accountants
33 Ludgate Hill
Birmingham
B3 1EH

Baptist Bible Fellowship GB

Company Limited by Guarantee

Financial Statements

Year ended 31 October 2023

Baptist Bible Fellowship GB

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 October 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2023.

Reference and administrative details

Registered charity name	Baptist Bible Fellowship GB	
Charity registration number	1128422	
Company registration number	06716476	
Principal office and registered office	27 DEAN CLOSE BIRMINGHAM B44 0HT	
The trustees		
	Rev J JAMES	(Appointed 8 May 2023)
	REV L CURTIS	(Appointed 8 May 2023)
	REV K MILLS	
Independent examiner	S Brown BA FCA 33 Ludgate Hill Birmingham B3 1EH	

Strategic report

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities. The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

The trustees' annual report and the strategic report were approved on 23 March 2024 and signed on behalf of the board of trustees by:

REV L CURTIS
Trustee

Independent Examiner's Report to the Trustees of Baptist Bible Fellowship GB

Year ended 31 October 2023

I report to the trustees on my examination of the financial statements of Baptist Bible Fellowship GB ('the charity') for the year ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

S Brown BA FCA
Independent Examiner

33 Ludgate Hill
Birmingham
B3 1EH

23 March 2024

Baptist Bible Fellowship GB

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2023

		2023			2022
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	£
Income and endowments					
Donations and legacies	**5**	52,167	4,400	56,567	26,648
Investment income	**6**	55	–	55	1
Other income	**7**	9,399	–	9,399	7,690
Total income		61,621	4,400	66,021	34,339
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	7,262	–	7,262	7,129
Expenditure on charitable activities	**9,10**	3,614	–	3,614	4,307
Other expenditure	**12**	53,177	–	53,177	29,395
Total expenditure		64,053	–	64,053	40,831
Net income/(expenditure) and net movement in funds		(2,432)	4,400	1,968	(6,492)
Reconciliation of funds					
Total funds brought forward		15,834	–	15,834	22,326
Total funds carried forward		13,402	4,400	17,802	15,834

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 5 to 12 form part of these financial statements.

Baptist Bible Fellowship GB

Company Limited by Guarantee

Statement of Financial Position

31 October 2023

	Note	**2023** £	2022 £
Fixed assets			
Tangible fixed assets	**17**	3,605	6,384
Current assets			
Debtors	**18**	186	186
Cash at bank and in hand		14,893	11,193
		15,079	11,379
Creditors: amounts falling due within one year	**19**	882	1,929
Net current assets		14,197	9,450
Total assets less current liabilities		17,802	15,834
Net assets		17,802	15,834
Funds of the charity			
Restricted funds		4,400	–
Unrestricted funds		13,402	15,834
Total charity funds	**20**	17,802	15,834

For the year ending 31 October 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 March 2024, and are signed on behalf of the board by:

REV L CURTIS
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 27 DEAN CLOSE, BIRMINGHAM, B44 0HT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations and legacies	52,167	4,400	56,567

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	26,648	–	26,648

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	55	55	1	1

7. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Income from Student/classes	9,399	9,399	7,690	7,690

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies				
- Donations	7,262	7,262	7,129	7,129

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Support costs	3,614	3,614	4,307	4,307

10. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Depreciation	2,779	2,779	3,513
Governance costs	835	835	794
	3,614	3,614	4,307

11. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2023 £**	Total 2022 £
Depreciation	2,779	2,779	–

12. Other expenditure

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Establishment Costs	50,592	50,592	27,371	27,371
General administrative costs	2,585	2,585	2,024	2,024
	53,177	53,177	29,395	29,395

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	2,779	3,513

14. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	835	794

15. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 November 2022	26,017
Disposals	(14,356)
At 31 October 2023	11,661
Depreciation	
At 1 November 2022	19,633
Charge for the year	2,779
Disposals	(14,356)
At 31 October 2023	8,056
Carrying amount	
At 31 October 2023	3,605
At 31 October 2022	6,384

18. Debtors

	2023 £	2022 £
Prepayments and accrued income	186	186

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	882	1,551
Other creditors	–	378
	882	1,929

20. Analysis of charitable funds

Unrestricted funds

	At 1 November 2022	Income	Expenditure	**At 31 October 2023**
	£	£	£	**£**
General funds	15,834	61,621	(64,053)	13,402

	At 1 November 2021	Income	Expenditure	At 31 October 2022
	£	£	£	£
General funds	22,326	34,339	(40,831)	15,834

Restricted funds

	At 1 November 2022	Income	Expenditure	**At 31 October 2023**
	£	£	£	**£**
Restricted Fund	–	4,400	–	4,400

	At 1 November 2021	Income	Expenditure	At 31 October 2022
	£	£	£	£
Restricted Fund	–	–	–	–

21. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2023**
	£	**£**
Tangible fixed assets	3,605	3,605
Current assets	15,079	15,079
Creditors less than 1 year	(882)	(882)
Net assets	17,802	17,802

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	6,384	6,384
Current assets	11,379	11,379
Creditors less than 1 year	(1,929)	(1,929)
Net assets	15,834	15,834

Accounts

Baptist Bible Fellowship GB

Charity No. 1128422

Company No. 06716476

Trustees' Report and Unaudited Accounts

31 October 2022

CONTENTS

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06716476

Charity No. 1128422

Registered Office

29 Woodhill Road
Colwyn Bay
Wales
LL29 7ES

Directors and Trustees
The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L. Curtis
L. James
K. Mills

Accountants

Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

L. Curtis
Trustee
3 March 2023

Independent Examiner's Report to the trustees of Baptist Bible Fellowship GB

I report to the charity trustees on my examination of the accounts of Baptist Bible Fellowship GB for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

S Brown BA FCA
Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

3 March 2023

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 October 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	26,648	26,648	20,448
Other	4	7,690	7,690	7,226
Total		34,338	34,338	27,674
Expenditure on:				
Charitable activities	5	7,129	7,129	845
Other	6	33,702	33,702	16,157
Total		40,831	40,831	17,002
Net gains on investments		1	1	-
Net expenditure	7	(6,492)	(6,492)	10,672
Net expenditure before other gains/(losses)		(6,492)	(6,492)	10,672
Other gains and losses:				
Net movement in funds		(6,492)	(6,492)	10,672
Reconciliation of funds:				
Total funds brought forward		22,326	22,326	11,654
Total funds carried forward		15,834	15,834	22,326

Baptist Bible Fellowship GB

BALANCE SHEET

at 31 October 2022

Company No. 06716476	**Notes**	**2022**	**2021**
		£	**£**
Fixed assets			
Tangible assets	9	6,384	9,897
		6,384	9,897
Current assets			
Debtors	10	186	-
Cash at bank and in hand		11,193	14,191
		11,379	14,191
Creditors: Amount falling due within one year	11	(1,929)	(1,762)
Net current assets		9,450	12,429
Total assets less current liabilities		15,834	22,326
Net assets excluding pension asset or liability		15,834	22,326
Total net assets		15,834	22,326
The funds of the charity			
Restricted funds			
Unrestricted funds	12		
General funds		15,834	22,326
		15,834	22,326
Reserves	12		
Total funds		15,834	22,326

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 3 March 2023

And signed on its behalf by:

L. Curtis

Trustee

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings 25% Straight Line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
	26,648	26,648	20,448
	26,648	26,648	20,448

4 Other income

	Unrestricted	Total 2022	Total 2021
	£	£	£
Income from Student/classes	7,690	7,690	7,226
	7,690	7,690	7,226

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fellowship activities	7,129	7,129	845
	7,129	7,129	845

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Establishment costs	27,371	27,371	9,333
Depreciation	3,513	3,513	4,270
General administrative costs	2,023	2,023	1,798
Legal and professional costs	795	795	756
	33,702	33,702	16,157

7 Net expenditure before transfers

	2022	2021
This is stated after charging:	£	£
Depreciation of owned fixed assets	3,513	4,270

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures and Fittings	Total
	£	£
Cost or revaluation		
At 1 November 2021	26,017	26,017
Additions	-	-
At 31 October 2022	26,017	26,017
Depreciation and Impairment		
At 1 November 2021	16,120	16,120
Depreciation charge for the year	3,513	3,513
At 31 October 2022	19,633	19,633
Net book values		
At 31 October 2022	6,384	6,384
At 31 October 2021	9,897	9,897

10 Debtors

	2022	2021
	£	£
Other debtors	186	-
	186	-

11 **Creditors:**

amounts falling due within one year

	2022	2021
	£	£
Accruals, deferred income and other creditors	1,929	1,762
	1,929	1,762

12 **Movement in funds**

	At 1 November 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2022
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	22,326	34,339	(40,831)	15,834
Revaluation Reserves:				
Total funds	22,326	34,339	(40,831)	15,834

13 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Fixed assets	6,384	6,384
Net current assets	9,450	9,450
	15,834	15,834

14 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.

Accounts

Baptist Bible Fellowship GB

Charity No. 1128422

Company No. 06716476

Trustees' Report and Unaudited Accounts

31 October 2021

CONTENTS

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 October 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 06716476

Charity No. 1128422

Registered Office

29 Woodhill Road
Colwyn Bay
Wales
LL29 7ES

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L. Curtis
L. James
K. Mills

Accountants

Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

L. Curtis
Trustee
17 October 2022

Independent Examiner's Report to the trustees of Baptist Bible Fellowship GB

I report to the charity trustees on my examination of the accounts of Baptist Bible Fellowship GB for the year ended 31 October 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (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 charity 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

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

- accounting records were not kept in accordance with section 386 of the 2006 Act: or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

S Brown BA FCA
Pointon Young
33 Ludgate Hill
Birmingham
B3 1EH

17 October 2022

Baptist Bible Fellowship GB

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 October 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	3	27,674	27,674	24,065
Other	4	-	-	-
Total		27,674	27,674	24,065
Expenditure on:				
Charitable activities	5	845	845	4,634
Other	6	16,157	16,157	22,326
Total		17,002	17,002	26,960
Net gains on investments		-	-	-
Net expenditure	7	10,672	10,672	(2,895)
Net expenditure before other gains/(losses)		10,672	10,672	(2,895)
Other gains and losses:				
Net movement in funds		10,672	10,672	(2,895)
Reconciliation of funds:				
Total funds brought forward		11,654	11,654	14,549
Total funds carried forward		22,326	22,326	11,654

Baptist Bible Fellowship GB

BALANCE SHEET

at 31 October 2021

Company No. 06716476	**Notes**	**2021**	**2020**
		£	**£**
Fixed assets			
Tangible assets	9	9,897	5,416
		9,897	5,416
Current assets			
Debtors	10	-	360
Cash at bank and in hand		14,191	7,298
		14,191	7,658
Creditors: Amount falling due within one year	11	(1,762)	(1,420)
Net current assets		12,429	6,238
Total assets less current liabilities		22,326	11,654
Net assets excluding pension asset or liability		22,326	11,654
Total net assets		22,326	11,654
The funds of the charity			
Restricted funds			
Unrestricted funds	12		
General funds		22,326	11,654
		22,326	11,654
Reserves	12		
Total funds		22,326	11,654

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 October 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 October 2022

And signed on its behalf by:

L. Curtis

Trustee

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings	25% Straight Line

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
	27,674	27,674	24,065
	27,674	27,674	24,065

4 Other income

	Unrestricted	Total 2021	Total 2020
	£	£	£
	-	-	-
	-	-	-

5 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fellowship activities	845	845	4,634
	845	845	4,634

6 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Establishment costs	9,333	9,333	16,513
Depreciation	4,270	4,270	3,281
General administrative costs	1,798	1,798	1,795
Legal and professional costs	756	756	737
	16,157	16,157	22,326

7 Net expenditure before transfers

	2021	2020
This is stated after charging:	£	£
Depreciation of owned fixed assets	4,270	3,281

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	Fixtures and Fittings	Total
	£	£
Cost or revaluation		
At 1 November 2020	17,266	17,266
Additions	8,751	8,751
At 31 October 2021	26,017	26,017
Depreciation and Impairment		
At 1 November 2020	11,850	11,850
Depreciation charge for the year	4,270	4,270
At 31 October 2021	16,120	16,120
Net book values		
At 31 October 2021	9,897	9.897
At 31 October 2020	5,416	5,416

10 Debtors

	2021	2020
	£	£
Other debtors	-	360
	-	360

11 **Creditors:**

amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,762	1,420
	1,762	1,420

12 **Movement in funds**

	At 1 November 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 October 2021
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	11,654	27,674	(17,002)	22,326
Revaluation Reserves:				
Total funds	11,654	27,674	(17,002)	22,326

13 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Fixed assets	9,897	9,897
Net current assets	12,429	12,429
	22,326	22,326

14 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus, no single party controls the company.