

Easthampstead Baptist Church

Trustees's Report

The trustee, of the charity presents the annual report together with the financial statements of the charity for the year ended 31 December 2025.

The financial statements comply with the Charities Act 2011 and 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) (effective 1 January 2015).

Reference and Administrative Details

Charity name Easthampstead Baptist Church

Charity Registration Number 1129467

Principal Office South Hill Road
Easthampstead
Bracknell
Berkshire
RG12 7NS

Names of the charity Trustees Mr S Lace, Minister
Ms P Marsh, Ministry Director
Mr O Fawole, Church Secretary
Mr R Lea, Treasurer
Mr P Jones
Ms J Darby Shearing
Ms J Castelow-Sturges
Mr A Ajayi-Obe
Mr E T Chamanga

Bankers The Co-operative Bank PLC
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Easthampstead Baptist Church

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Trustees's Report

Independent Examiner Kingcott Accountants Limited
19 Brockenhurst Road,
Bracknell,
Berkshire,
RG12 9FJ

Structure, governance and management

The charity

Easthampstead Baptist Church was registered under a Constitution on 16 October 2008 with the registration number 1129467.

Recruitment and appointment of trustees

The charity is controlled by its Constitution, which was agreed at a Church Meeting in October 2008, and put forward to the Charity Commission in mid-April 2009.

The governance of the church is as follows: whole church policy and issues are addressed at church meetings, which happen at least four times per year. At these, major decisions are made and, when required, Trustees, Church Secretary and Treasurer will be/are appointed. The Church Elders are responsible for spiritual oversight, policy and future direction. The Trustees are responsible for the development and general running of the church and this group consists of the Minister, Treasurer, Church Secretary and elected individuals from the church membership.

Induction and training for new trustees includes "on the job" coaching/mentoring and the requirement to read through and understand the Baptist Union Guideline Leaflet C15 which has been specifically written for Church Secretaries, Treasurers, Ministers, Elders and other Charity Trustees.

Organisational structure

The Elders are responsible for the oversight of the Church's vision. They keep under review the ministries and other activities of the church and consider any new proposals to ensure that they fit within the overall ethos and contribute to fulfilling vision of the church.

The Elders may from time to time make recommendations to the Trustees Team but as a group they have no direct decision-making powers. They also provide pastoral support to the Minister and assist him or her with matters of serious confidential pastoral concern, in which context only do they act independently of the Trustees Team.

Elders include the Minister; the remainder are appointed by the church meeting (as with appointments to the Trustees Team, the support of at least 2/3 of the members present and voting is required). Elders are nominated by the Trustees Team, usually in response to advice from the serving Elders. Currently there are three Elders in addition to the Minister.

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The Trustees are responsible for the overall leading and management of the church. In recent years, the increasing introduction of specific staff roles to lead individual areas of ministry from day-to-day has meant that the Trustees Team is primarily concerned with broader areas of oversight, staffing and financial management.

Trustees Team members are appointed by the Church Meeting at the AGM following a rigorous nomination process, usually for a period of three years. In the period prior to the AGM, members are asked to prayerfully consider whom they might nominate to serve on the Trustees Team. They will be advised of the number of vacancies and the names of any serving trustees who have reached the end of their term but are willing to stand again. Those individuals who receive at least seven nominations are then approached by the Minister who will tell them of their nomination and talk to them about the role, and their suitability for it before they prayerfully decide whether to allow their names to go forward. Although there is no limit on the time an individual may serve on this team, they must be actively re-appointed after their three-year term. There are currently nine members of the Trustees Team.

The Church Treasurer and the Church Secretary are nominated from the Trustees Team.

From time to time the Trustees will appoint sub-groups to advise them on specific topics, such as building work or staffing reviews.

Rev. Lace, Ms. Marsh, and Mr. Jones are the only remunerated Trustees.

Major risks and management of those risks

Loss of premises and facilities; This is addressed by comprehensive insurance cover for its buildings, contents and liabilities

Financial risk; This is addressed by regular monitoring of income and expenditure, the requirement for a second signatory on cheques over £1000, and through approval and support of the budget by the membership.

Availability of people to undertake tasks and to lead activities within the Church; This is addressed through a program of teaching, encouragement, and courses to help people identify, develop and apply their gifts.

Public benefit

We continue to review the activities of the Church to identify ways in which we can provide a greater service to the community in which it is situated.

The Church has continued to provide public benefit in numerous ways, and the work normally includes the following activities--

Storehouse

For many years now we have run a ministry to the community that we call "Storehouse". We accept donations of good quality furniture and household items. Where we know of someone who is in need (through our own contacts or referred to us by local agencies) we either give them needed items directly if we have them in stock or we use the "Storehouse Fund" to buy things such as white goods, clothing or hygiene items. The Storehouse fund comes from two specific Sunday offerings we have each year. We have a branded van that is used to collect and deliver items and in 2025 we saw significant demand for the help that Storehouse offers.

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Social Action Sundays

These help to foster within the church a wider sense of community involvement than just talking about it. In effect, we are giving up something that we love to do to do something practical to help others.

The first of these Sunday mornings usually happens in late Spring when there is a "fifth Sunday" in the month. Rather than hold our usual services we head out in small teams to carry out local community projects. In 2025 this included litter picking, tidying up our public areas, gardening in a local youth housing scheme, and writing to persecuted Christians around the world. On the second occasion, in November, we held our "Shoe Box Sunday" when we dedicated our service time to filling shoe boxes in support of the Christian charity "Link to Hope" using items that individuals and the church itself had donated. This year we were delighted that one of our members personally went to Bulgaria to help deliver some of the Christmas boxes.

Local Agencies and Groups

Because of our support for community projects and ministries such as Storehouse and the lunch clubs, the church is held in generally good regard by the local authorities and our local councillors. Local agencies frequently refer needy folk to us for help, and some hire our buildings for training and conferences.

We have good relationships with the local police and PCSOs who sometimes attend our services.

Easthampstead Baptist Church also plays a full role in the ecumenical Bracknell churches group known as "Bracknell Christian Network" (BCN), which collectively supports the town centre pastoral group named 'One Step Closer'. As well as engaging in the weekly Zoom meetings of the various church leaders in 2025, Easthampstead Baptist Church also hosted a quarterly breakfast prayer meeting for the group and our Minister, Rev. Simon Lace, is a member of the steering committee for the group.

In these ways, the trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance issued by the charity Commission in respect of public benefit.

Objectives and activities

Objects and aims

The primary objective for the year was to fulfil the church's stated purpose which is:

"To love God, to love people and to grow together to become more like Jesus"

Each ministry in the church contributes towards that goal

Each year the church sets strategic objectives which are discussed and agreed between the Trustees and the Church Membership in the final quarter of the year for the year ahead. In 2025, the church reviewed our progress against the agreed 2024 objectives and formally agreed the following objectives for 2026 -

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EBC OBJECTIVES 2026: ABIDING, FRUITFULNESS, ENVIRONMENT

1. ABIDING (Being disciples)

What will success look like? *Our personal relationships with God deepen.*

- ✓ The number of people attending on Sundays increases from 90+ to 120+
- ✓ Additional Sunday meetings are introduced to focus on prayer and discipleship.
- ✓ Additional CYF midweek work is developed.
- ✓ Men's Ministry continues with more events taking place.
- ✓ Women's Ministry is developed with various events taking place.
- ✓ Philippa successfully completes the Recognised Local Minister pathway.
- ✓ Simon's development on the Newly Accredited Minister pathway continues.
- ✓ People report that they continue to grow closer to God.

2. FRUITFULNESS (Being fruitful)

What will success look like? We are a people of good news, who bless, invite and disciple others.

• **Blessing others:**

- ✓ The number of regular givers increases from 90 to 100+ people.
- ✓ Our regular giving increases so that we meet our budget.
- ✓ Sierra Leone: Visit from Abs takes place to encourage and support him and sustain our missional partnerships with DST, FCH and RRBC.
- ✓ Our local ministries flourish and develop with more people attending/served by Storehouse, Food Pantry, Bacon Butty Club, EBC Coffee Mornings, Holiday at Home, Turkey & Tinsel, Soup & Sandwich etc, alongside our Sunday services.
- ✓ Good news stories are shared on a regular basis.
- ✓ Support for our Global Mission Partners continues.
- ✓ Visiting 'missionary' preachers are invited to EBC
- ✓ We bless people through frontline discipleship and community events

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- **Being inviting:**
 - ✓ We all intentionally make personal invitations to come to church.
 - ✓ The number of people attending our events increases markedly.
 - ✓ We invite people into our lives, to be salt and light for them.
- **Discipling others:**
 - ✓ Membership grows from 90 to 100+
 - ✓ More people come forward for Baptism
 - ✓ We intentionally disciple (and invite) people on our frontlines by our word and personal example.
 - ✓ We use our God-given gifts and abilities whole-heartedly to bless, affirm and encourage our whole church family.

3. ENVIRONMENT (Being welcoming)

What will success look like? We are known as a safe and welcoming environment for all.

- **We are a safe place and a beacon of hope for vulnerable people:**
 - ✓ EBC continues as a 'Beacon Church' and works to call out and correct inappropriate language/behaviours, in a balanced and equitable way.
 - ✓ EBC clearly affirms women across all areas of church life and supports women in ministry via BUGB/SCBA and ecumenical relationships.
 - ✓ EBC is recognised for treating all people with dignity and respect.
 - ✓ CAMEO is celebrated and promoted as a mission partner reaching local people with learning difficulties.
 - ✓ Ongoing links with local agencies to support vulnerable people: Pilgrim Hearts, Berkshire Women's Aid, BFBC (Mental Health team, Leaving Care team), Home-Start and others

- ✓ EBC is (and is seen to be) accessible, welcoming and affirming of people of all abilities and ethnicities across all areas of church life.
- **Our physical and digital environments keep improving:**
 - ✓ 'EBC Online': Engagement increases across our social media and website.
 - ✓ Subject to finances, priority capital (environments) projects proceed.

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Church Ministries

During 2025, we continued our Sunday services and weekday activities. We also overhauled our website and upgraded our social media presence to reach out more widely, especially mindful of younger people. Having completed his formal process of ministerial formation at Regent's Park College, Oxford, our Minister, Rev. Simon Lace, was formally ordained as a nationally accredited Baptist Minister on August 4th 2024 and in 2025 completed his first year of continuing ministerial development (CMD) as a Newly Accredited Minister (NAM). Our Ministries Director, Philippa Marsh, continued her own formal development with the Baptist Union of Great Britain on her path to becoming a Locally Recognised Minister, completing year 1 of this two year programme.

Mission Support

The church remains committed to supporting churches and other Christian organisations, both in the UK and overseas. Support is given in terms of finance and leadership support.

Sierra Leone

Our work with charities and our partner church in Sierra Leone continues and in 2025 a team of volunteers went out to Africa to visit our key Mission leader, Dr. Abdulai Dumbuya, on a 10-day visit to encourage him, assess progress and the need for additional support, and to foster our relationships with key supporters on the ground, including Regent Road Baptist Church in Freetown. Throughout the year we stayed in constant touch with these key contacts, offering financial support and pastoral encouragement as required.

Financial review

During the year ended 31 December 2025 the church had a total income of £326,575 (2024: £353,547). This total included: offerings and gifts - £170,296 (2024: £184,759); income tax recoverable - £41,409 (2024: £41,850); pastoral needs - £7,218 (2024: £5,118); other causes - £15,012 (2024: £7,555); miscellaneous donations - £5,070 (2024: £765); charitable activities £15,012 (2024: £19,177); church lettings - £70,667 (2024: £91,973); bank interest - £1,891 (2024: £2,352). Total Expenditure for the year was £358,070 (2024: £333,481). Of this total, significant costs were: ministry direct costs - £174,126

(2024: £170,275); missionary & charitable giving direct costs - £45,693 (2024: £33,362); support costs - £94,191 (2024: £86,387); governance costs - £3,240 (2024: £5,250)

Policy on reserves

The Church aims to keep minimum reserves of approximately 10% of its annual expenditure. This is partly to cover any excess of expenditure over income, provision for cash flow fluctuations, and so that the Church may meet commitments under contract e.g. to employees, for a reasonable notice period, if it is unable to continue to function. At the year end, the charity held unrestricted reserves of £614,906 (2024: £458,289), designated reserves of £23,233 (2024: £20,760), and restricted reserves of £15,989 (2024: £206,574). The designated fund balance is held for ministry activities and works needed at the church. It has been considered that the church restricted building fund should have been an unrestricted fund, once the building work was completed. There is still £8,227 held in a Baptist Union trust fund for future building work. £3,356 (2024: £6,891) is for costs relating to Storehouse, £1,555 (2024: £1,555) is held for cost related to supporting Bracknell Christian Network, FCH £1,500 other restricted donations amount to £1,351 (2024: £1,823)

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Statement of trustee's responsibilities

The trustees are responsible for preparing the trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In preparing these financial statements, the trustees are required to:

- • select suitable accounting policies and apply them consistently;
- • observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website.

The annual report was approved by the trustees of the charity on 2nd April 2026 and signed on its behalf by:

.....
Mr R Lea
Trustee

Easthampstead Baptist Church

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31st December 2025

				2025	2024
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income and endowments from:					
Donations and legacies	2	228,773	10,232	239,005	240,045
Charitable activities	3	15,012	-	15,012	19,177
Other trading activities	4	70,667	-	70,667	91,973
Investments	5	1,670	221	1,891	2,352
Total income		<u>316,122</u>	<u>10,453</u>	<u>326,575</u>	<u>353,547</u>
Expenditure on charitable activities:					
Charitable activities	6	303,786	13,464	317,250	295,274
Other expenditure	7	40,820	-	40,820	38,207
Total expenditure		<u>344,606</u>	<u>13,464</u>	<u>358,070</u>	<u>333,481</u>
Net income (expenditure)		(28,484)	(3,011)	(31,495)	20,066
Transfers between funds		187,574	(187,574)	-	-
<u>Reconciliation of funds</u>					
Total funds brought forward		479,049	206,574	685,623	665,557
Total funds carried forward	12	<u>638,139</u>	<u>15,989</u>	<u>654,128</u>	<u>685,623</u>

Easthampstead Baptist Church

BALANCE SHEET

As at 31st December 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	9	552,884	551,750
Current assets			
Debtors	10	9,876	23,498
Bank accounts	11	99,145	119,447
		<u>109,021</u>	<u>142,945</u>
Liabilities:			
Creditors: amounts falling due within one year			
Creditors	12	<u>(7,777)</u>	<u>(9,072)</u>
Net current assets		101,244	133,873
Total net assets		<u>654,128</u>	<u>685,623</u>
The funds of the charity			
Restricted funds	13	15,989	206,574
Unrestricted funds	13	638,139	479,049
Total charity funds		<u>654,128</u>	<u>685,623</u>

Approved by the trustees and signed on its behalf by

TRUSTEE Mr R Lea

_____ Date _____

The notes on pages 11 to 19 form an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

1 ACCOUNTING POLICIES

The following are accounting policies considered material in relation to the charity's accounts.

Accounting convention

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102.

Basis of preparation

The objectives of the charity are to advance the Christian religion, relieve poverty, hardship and distress and to advance education. The charity meets the definition of a public entity under FRS102.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached and are yet to be met, the income is recognised as a liability and included in the balance sheet as deferred income to be released.

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 recovered on a donation is considered to be part of that gift and is treated as an addition to the same funds as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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.

Governance and support costs

Support and governance costs incurred are apportioned across the charitable activities based on the time support staff spend working on each one. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Taxation

The charity is a registered charity and is exempt from income tax under section 521-536 of the income tax act 2007 (ITA 2007). This is subject to the condition that income is applied for charitable purposes. Trading activities are considered to be carried out for the primary purposes of the charity.

It is also exempt under section 256 of the Taxation of Chargeable Gains Act on its capital gains. VAT which cannot be fully recovered, is reported as part of the expenditure to which it relates.

NOTES TO FINANCIAL STATEMENTS (continued)

For the Year Ended 31st December 2025

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Buildings	2% and 1% on cost
Fittings and equipment	10% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

These comprises cash on hand and call deposits, and other highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors 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.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds represent funds earmarked for specific reasons as decided by the trustees. Further explanation of the nature and purpose of each fund is included in the financial statements.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions for the year are charged to the SoFA in the period to which they relate.

Intangible income

A valuation has not been made of the benefit to the charity of voluntary services.

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

2 INCOME FROM DONATIONS AND LEGACIES

	2025		2024	
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Offerings and gifts	170,296	-	170,296	184,759
Income tax recoverable	39,895	1,514	41,409	41,850
Social action-storehouse	-	7,218	7,218	5,118
Tear Fund	-	-	-	794
Link to Hope	-	-	-	292
Sierra Leone trip	11,431	-	11,431	5,125
Homestart	-	-	-	184
General mission support	3,581	-	3,581	1,158
Misc donations, gifts & sundries	3,570	1,500	5,070	765
	<u>228,773</u>	<u>10,232</u>	<u>239,005</u>	<u>240,045</u>
Designated gift day funds (part of unrestricted funds)	<u>17,761</u>		<u>17,761</u>	<u>27,680</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Catering	11,187	12,817
Children and youth	628	1,388
Older persons work	3,197	4,972
	<u>15,012</u>	<u>19,177</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Church lettings	70,667	91,973
	<u>70,667</u>	<u>91,973</u>

5 INVESTMENT INCOME

	2025	2024
	Restricted Funds £	Unrestricted Fund £
Interest receivable on bank deposits	221	1,670
	<u>221</u>	<u>1,670</u>

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

by fund		2025		2024	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Missionary and charitable giving	6.1	40,568	5,125	45,693	33,362
Ministry Activities	6.2	165,787	8,339	174,126	170,275
Allocated support costs	6.3	97,431	-	97,431	91,637
		<u>303,786</u>	<u>13,464</u>	<u>317,250</u>	<u>295,274</u>
Designated gift day funds (part of unrestricted funds)		<u>15,288</u>		<u>15,288</u>	<u>9,868</u>
by activity (analysed below)					
		Activity Undertaken Directly	Activity Support Costs (6.3)	Total Funds	Total Funds
		£	£	£	£
Missionary and charitable giving	6.1	45,693	1,166	46,859	34,360
Ministry	6.2	174,126	96,265	270,391	260,914
		<u>219,819</u>	<u>97,431</u>	<u>317,250</u>	<u>295,274</u>

Included in the expenditure analysed above, there are governance costs of £3,240 (2024 £5,250) which relate directly to charitable activities.

6.1 ANALYSIS OF DIRECT EXPENDITURE ON MISSIONARY AND CHARITABLE GIVING

by fund		2025		2024	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
BU Home Mission		2,500	-	2,500	2,500
Tear Fund-general		1,200	-	1,200	2,494
Link to Hope-Cmas shoeboxes		-	-	-	301
Dorothy Springer Trust		14,420	-	14,420	14,000
Storehouse		-	-	-	1,772
Mission support-Sierra Leone		16,076	5,125	21,201	2,761
Mission support-general		3,041	-	3,041	4,817
Homestart		-	-	-	184
Others		3,331	-	3,331	4,533
		<u>40,568</u>	<u>5,125</u>	<u>45,693</u>	<u>33,362</u>

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6.2 ANALYSIS OF EXPENDITURE ON DIRECT MINISTRY ACTIVITIES

			2025	2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
Trustees' remuneration	88,666	-	88,666	79,790
-Trustees' social security/pension	7,480	-	7,480	8,387
Wages and salaries-gen assistant	20,419	-	20,419	28,343
-Social security costs/pension	471	-	471	319
Travel costs	662	-	662	947
Conferences and training	1,564	-	1,564	4,676
Evangelism, publicity,social media	3,907	-	3,907	3,861
Social Media	9,000	-	9,000	-
Website costs	1,022	-	1,022	1,122
Affiliation fees and worship costs	486	-	486	2,331
Catering	5,809	-	5,809	7,714
Youth and children	809	-	809	1,918
Older persons work	2,721	-	2,721	2,862
Storehouse	-	7,867	7,867	8,494
Ministry materials/service exps	2,157	-	2,157	12
Ministry unto church	2,831	-	2,831	3,224
Hall Hire costs	1,809	-	1,809	833
Refresh café running costs	-	-	-	4,022
Gift day 2023	-	-	-	8,938
Gift day 2024	15,288	-	15,288	930
Gift day 2025	-	-	-	-
Berkshire Christian network	-	-	-	20
Sundries	686	472	1,158	1,532
TOTAL	165,787	8,339	174,126	170,275
Designated gift day funds (part of unrestricted funds)	9,868	-	9,868	9,868
	9,868	-	9,868	9,868

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NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6.3 ANALYSIS OF SUPPORT COSTS AND GOVERNANCE COSTS

			2025	2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
Support costs				
Heat, light, power and water	3,427		3,427	5,266
Insurance	3,403		3,403	3,297
Maintenance	20,561		20,561	12,112
Cleaner salaries	12,575		12,575	12,673
Depreciation	12,585	-	12,585	13,379
Replacement /small equipment	2,458	-	2,458	1,844
IT	5,430		5,430	7,924
Office and administration costs	6,733		6,733	7,278
HR Consultancy	2,311		2,311	3,051
Environment manager salaries	23,072		23,072	18,107
-Social security/pension costs	1,636		1,636	1,456
	<u>94,191</u>	<u>-</u>	<u>94,191</u>	<u>86,387</u>
Governance costs				
Independent Examiner's remuneration	3,240	-	3,240	5,250
	<u>97,431</u>	<u>-</u>	<u>97,431</u>	<u>91,637</u>

7 OTHER EXPENDITURE

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Wages and salaries-Lettings/finance	32,022	31,089
Social security & pension	2,536	2,769
Light and heat	5,141	3,536
Other costs	1,121	813
	<u>40,820</u>	<u>38,207</u>

8 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

9 TANGIBLE FIXED ASSETS

	Land and Buildings	Furniture and Equipment	2025 Total
	£	£	£
Cost			
At beginning of the year	778,920	100,730	879,650
Additions	13,719		13,719
	<u>792,639</u>	<u>100,730</u>	<u>893,369</u>
Depreciation			
At beginning of the year	231,977	95,923	327,900
Charge for year	11,466	1,119	12,585
	<u>243,443</u>	<u>97,042</u>	<u>340,485</u>
Net book value	<u>549,196</u>	<u>3,688</u>	<u>552,884</u>
At the end of last year	<u>546,943</u>	<u>4,807</u>	<u>551,750</u>

10 DEBTORS

	2025	2024
	£	£
Prepayments	-	7,701
Other debtors	9,876	15,797
Total debtors	<u>9,876</u>	<u>23,498</u>

11 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	98,995	119,297
Other cash and cash equivalents	150	150
	<u>99,145</u>	<u>119,447</u>

12 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Pension scheme creditor	-	62
Accruals	4,050	5,250
Other creditors	3,727	3,760
Total creditors	<u>7,777</u>	<u>9,072</u>

There was no provision for grant commitments during the year.

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

13 FUNDS

	Opening Balance £	Movements in funds		Closing Balance £
		Incoming/ Outgoing £	Transfers £	
Unrestricted funds	458,289	(30,957)	187,574	614,906
Unrestricted designated funds				
Gift day 2024	20,760	(15,038)		5,722
Gift day 2025	-	17,511		17,511
Designated	20,760	2,473	-	23,233
Total unrestricted funds	<u>479,049</u>	<u>(28,484)</u>	<u>187,574</u>	<u>638,139</u>
Church building fund	182,420		(182,420)	-
Sierra Leone	5,125	(5,125)		-
BU Trust fund	8,760	221	(754)	8,227
Storehouse (social action)	6,891	865	(4,400)	3,356
Freetown Cheshire Home (FCH)	-	1,500		1,500
Berkshire Christian Network	1,555			1,555
Other donations	1,823	(472)		1,351
Total restricted funds	<u>206,574</u>	<u>(3,011)</u>	<u>(187,574)</u>	<u>15,989</u>
Total funds	<u>685,623</u>	<u>(31,495)</u>	<u>-</u>	<u>654,128</u>

Unrestricted funds

Unrestricted funds are available to be spent for any of the purposes of the charity.

Restricted funds

The Church Building Fund represents sums given since 1995 to fund the development of the church premises, which was completed in 1997, and to pay off the money borrowed at that time to finance the development. The premises are now considered unrestricted.

The other small restricted fund balances are held for the purposes described in the headings.

Designated funds

These funds relate to monies raised during the annual Gift Day's which were then set aside for specific purposes depending on the yearly requirements.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

				2025
	Unrestricted Fund £	Unrestricted Designated Fund £	Restricted Funds £	Total Funds £
Tangible fixed assets	552,884	-	-	552,884
Current Assets	69,799	23,233	15,989	109,021
Current liabilities	(7,777)	-		(7,777)
	<u>614,906</u>	<u>23,233</u>	<u>15,989</u>	<u>654,128</u>

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

15 TRUSTEES REMUNERATION

Total employment benefits including employer pension contributions of the key management personnel were £90,889 (2024:£81,809).

The minister and trustee, Mr S. Lace, received £50,000 (2024 £46,422). The ministry director and trustee, Mrs P Marsh, received £38,666 (2024:£33,367). Mr P Jones the environment manager received £23,072.

The total pension contributions from the church for the Senior Minister was £1,313 (2024 £1,011)

No pension contributions were outstanding at the balance sheet date.

16 STAFF COSTS

The aggregate payroll costs were as follows:

	2025	2024
Wages and salaries	176,754	155,725
Social security costs	8,369	9,455
Pension costs	3,816	3,476
	<u>188,939</u>	<u>168,656</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Ministry	4	4
Upkeep of church premises	1	1
	<u>5</u>	<u>5</u>

No employees received employee benefits (excluding employer pension costs) in excess of £60,000 (2024:none).

No other trustees nor any person connected with them received any remunerations or benefits during the year.

The value of voluntary help is not included in the accounts.

17 RELATED CHARITIES

The custodian trustee of the church is the Baptist Union Corporation Limited (charity number 249635)+B649, which is controlled by the Baptist Union Council. The church is also a member of the Baptist Union of Great Britain, and the Southern Counties Regional Baptist Association. The church made donations to the Baptist Union Home Mission Scheme as set out in note 6.1.

18 CHANGES TO ACCOUNTING POLICIES

None this year

Easthampstead Baptist Church

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31st December 2025

				2025	2024
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income and endowments from:					
Donations and legacies	2	228,773	10,232	239,005	240,045
Charitable activities	3	15,012	-	15,012	19,177
Other trading activities	4	70,667	-	70,667	91,973
Investments	5	1,670	221	1,891	2,352
Total income		<u>316,122</u>	<u>10,453</u>	<u>326,575</u>	<u>353,547</u>
Expenditure on charitable activities:					
Charitable activities	6	303,786	13,464	317,250	295,274
Other expenditure	7	40,820	-	40,820	38,207
Total expenditure		<u>344,606</u>	<u>13,464</u>	<u>358,070</u>	<u>333,481</u>
Net income (expenditure)		(28,484)	(3,011)	(31,495)	20,066
Transfers between funds		187,574	(187,574)	-	-
<u>Reconciliation of funds</u>					
Total funds brought forward		479,049	206,574	685,623	665,557
Total funds carried forward	12	<u>638,139</u>	<u>15,989</u>	<u>654,128</u>	<u>685,623</u>

Easthampstead Baptist Church

BALANCE SHEET

As at 31st December 2025

		2025	2024
	Notes	£	£
Fixed assets			
Tangible assets	9	552,884	551,750
Current assets			
Debtors	10	9,876	23,498
Bank accounts	11	99,145	119,447
		<u>109,021</u>	<u>142,945</u>
Liabilities:			
Creditors: amounts falling due within one year			
Creditors	12	<u>(7,777)</u>	<u>(9,072)</u>
Net current assets		101,244	133,873
Total net assets		<u>654,128</u>	<u>685,623</u>
The funds of the charity			
Restricted funds	13	15,989	206,574
Unrestricted funds	13	638,139	479,049
Total charity funds		<u>654,128</u>	<u>685,623</u>

Approved by the trustees and signed on its behalf by

TRUSTEE Mr R Lea

_____ Date _____

The notes on pages 11 to 19 form an integral part of these financial statements

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

1 ACCOUNTING POLICIES

The following are accounting policies considered material in relation to the charity's accounts.

Accounting convention

The financial statements have been prepared on the accruals basis under the historical cost convention and in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS102.

Basis of preparation

The objectives of the charity are to advance the Christian religion, relieve poverty, hardship and distress and to advance education. The charity meets the definition of a public entity under FRS102.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached and are yet to be met, the income is recognised as a liability and included in the balance sheet as deferred income to be released.

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 recovered on a donation is considered to be part of that gift and is treated as an addition to the same funds as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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.

Governance and support costs

Support and governance costs incurred are apportioned across the charitable activities based on the time support staff spend working on each one. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Taxation

The charity is a registered charity and is exempt from income tax under section 521-536 of the income tax act 2007 (ITA 2007). This is subject to the condition that income is applied for charitable purposes. Trading activities are considered to be carried out for the primary purposes of the charity.

It is also exempt under section 256 of the Taxation of Chargeable Gains Act on its capital gains. VAT which cannot be fully recovered, is reported as part of the expenditure to which it relates.

NOTES TO FINANCIAL STATEMENTS (continued)

For the Year Ended 31st December 2025

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets

All assets costing more than £1,000 are capitalised and valued at historical cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual values, over their expected useful economic life as follows:

Buildings	2% and 1% on cost
Fittings and equipment	10% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

These comprises cash on hand and call deposits, and other highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors 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.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds represent funds earmarked for specific reasons as decided by the trustees. Further explanation of the nature and purpose of each fund is included in the financial statements.

Restricted funds can only be used for a particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions for the year are charged to the SoFA in the period to which they relate.

Intangible income

A valuation has not been made of the benefit to the charity of voluntary services.

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

2 INCOME FROM DONATIONS AND LEGACIES

	2025		2024	
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Offerings and gifts	170,296	-	170,296	184,759
Income tax recoverable	39,895	1,514	41,409	41,850
Social action-storehouse	-	7,218	7,218	5,118
Tear Fund	-	-	-	794
Link to Hope	-	-	-	292
Sierra Leone trip	11,431	-	11,431	5,125
Homestart	-	-	-	184
General mission support	3,581	-	3,581	1,158
Misc donations, gifts & sundries	3,570	1,500	5,070	765
	<u>228,773</u>	<u>10,232</u>	<u>239,005</u>	<u>240,045</u>
Designated gift day funds (part of unrestricted funds)	<u>17,761</u>		<u>17,761</u>	<u>27,680</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Catering	11,187	12,817
Children and youth	628	1,388
Older persons work	3,197	4,972
	<u>15,012</u>	<u>19,177</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Church lettings	70,667	91,973
	<u>70,667</u>	<u>91,973</u>

5 INVESTMENT INCOME

	2025		2024	
	Restricted Funds £	Unrestricted Fund £	Total Funds £	Total Funds £
Interest receivable on bank deposits	221	1,670	1,891	2,352
	<u>221</u>	<u>1,670</u>	<u>1,891</u>	<u>2,352</u>

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6 EXPENDITURE ON CHARITABLE ACTIVITIES

by fund		2025		2024	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Missionary and charitable giving	6.1	40,568	5,125	45,693	33,362
Ministry Activities	6.2	165,787	8,339	174,126	170,275
Allocated support costs	6.3	97,431	-	97,431	91,637
		<u>303,786</u>	<u>13,464</u>	<u>317,250</u>	<u>295,274</u>
Designated gift day funds (part of unrestricted funds)		<u>15,288</u>		<u>15,288</u>	<u>9,868</u>
by activity (analysed below)		2025		2024	
		Activity Undertaken Directly	Activity Support Costs (6.3)	Total Funds	Total Funds
		£	£	£	£
Missionary and charitable giving	6.1	45,693	1,166	46,859	34,360
Ministry	6.2	174,126	96,265	270,391	260,914
		<u>219,819</u>	<u>97,431</u>	<u>317,250</u>	<u>295,274</u>

Included in the expenditure analysed above, there are governance costs of £3,240 (2024 £5,250) which relate directly to charitable activities.

6.1 ANALYSIS OF DIRECT EXPENDITURE ON MISSIONARY AND CHARITABLE GIVING

by fund		2025		2024	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
BU Home Mission		2,500	-	2,500	2,500
Tear Fund-general		1,200	-	1,200	2,494
Link to Hope-Cmas shoeboxes		-	-	-	301
Dorothy Springer Trust		14,420	-	14,420	14,000
Storehouse		-	-	-	1,772
Mission support-Sierra Leone		16,076	5,125	21,201	2,761
Mission support-general		3,041	-	3,041	4,817
Homestart		-	-	-	184
Others		3,331	-	3,331	4,533
		<u>40,568</u>	<u>5,125</u>	<u>45,693</u>	<u>33,362</u>

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6.2 ANALYSIS OF EXPENDITURE ON DIRECT MINISTRY ACTIVITIES

			2025	2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
Trustees' remuneration	88,666	-	88,666	79,790
-Trustees' social security/pension	7,480	-	7,480	8,387
Wages and salaries-gen assistant	20,419	-	20,419	28,343
-Social security costs/pension	471	-	471	319
Travel costs	662	-	662	947
Conferences and training	1,564	-	1,564	4,676
Evangelism, publicity,social media	3,907	-	3,907	3,861
Social Media	9,000	-	9,000	-
Website costs	1,022	-	1,022	1,122
Affiliation fees and worship costs	486	-	486	2,331
Catering	5,809	-	5,809	7,714
Youth and children	809	-	809	1,918
Older persons work	2,721	-	2,721	2,862
Storehouse	-	7,867	7,867	8,494
Ministry materials/service exps	2,157	-	2,157	12
Ministry unto church	2,831	-	2,831	3,224
Hall Hire costs	1,809	-	1,809	833
Refresh café running costs	-	-	-	4,022
Gift day 2023	-	-	-	8,938
Gift day 2024	15,288	-	15,288	930
Gift day 2025	-	-	-	-
Berkshire Christian network	-	-	-	20
Sundries	686	472	1,158	1,532
TOTAL	165,787	8,339	174,126	170,275
 Designated gift day funds (part of unrestricted funds)	 9,868	 -	 9,868	 9,868
	<u>9,868</u>	<u>-</u>	<u>9,868</u>	<u>9,868</u>

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

6.3 ANALYSIS OF SUPPORT COSTS AND GOVERNANCE COSTS

			2025	2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £
Support costs				
Heat, light, power and water	3,427		3,427	5,266
Insurance	3,403		3,403	3,297
Maintenance	20,561		20,561	12,112
Cleaner salaries	12,575		12,575	12,673
Depreciation	12,585	-	12,585	13,379
Replacement /small equipment	2,458	-	2,458	1,844
IT	5,430		5,430	7,924
Office and administration costs	6,733		6,733	7,278
HR Consultancy	2,311		2,311	3,051
Environment manager salaries	23,072		23,072	18,107
-Social security/pension costs	1,636		1,636	1,456
	<u>94,191</u>	<u>-</u>	<u>94,191</u>	<u>86,387</u>
Governance costs				
Independent Examiner's remuneration	3,240	-	3,240	5,250
	<u>97,431</u>	<u>-</u>	<u>97,431</u>	<u>91,637</u>

7 OTHER EXPENDITURE

	2025	2024
	Unrestricted Funds £	Unrestricted Funds £
Wages and salaries-Lettings/finance	32,022	31,089
Social security & pension	2,536	2,769
Light and heat	5,141	3,536
Other costs	1,121	813
	<u>40,820</u>	<u>38,207</u>

8 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

9 TANGIBLE FIXED ASSETS

	Land and Buildings	Furniture and Equipment	2025 Total
	£	£	£
Cost			
At beginning of the year	778,920	100,730	879,650
Additions	13,719		13,719
	<u>792,639</u>	<u>100,730</u>	<u>893,369</u>
Depreciation			
At beginning of the year	231,977	95,923	327,900
Charge for year	11,466	1,119	12,585
	<u>243,443</u>	<u>97,042</u>	<u>340,485</u>
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At the end of last year	<u>546,943</u>	<u>4,807</u>	<u>551,750</u>

10 DEBTORS

	2025	2024
	£	£
Prepayments	-	7,701
Other debtors	9,876	15,797
Total debtors	<u>9,876</u>	<u>23,498</u>

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	2025	2024
	£	£
Cash at bank	98,995	119,297
Other cash and cash equivalents	150	150
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Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

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Sierra Leone	5,125	(5,125)		-
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Tangible fixed assets	552,884	-	-	552,884
Current Assets	69,799	23,233	15,989	109,021
Current liabilities	(7,777)	-		(7,777)
	<u>614,906</u>	<u>23,233</u>	<u>15,989</u>	<u>654,128</u>

Easthampstead Baptist Church

NOTES TO FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

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	<u>188,939</u>	<u>168,656</u>

The monthly average number of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Ministry	4	4
Upkeep of church premises	1	1
	<u>5</u>	<u>5</u>

No employees received employee benefits (excluding employer pension costs) in excess of £60,000 (2024:none).

No other trustees nor any person connected with them received any remunerations or benefits during the year.

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