ALTRINCHAM BAPTIST CHURCH

England & Wales · Charity number 1130343

Details

Other names	HALE ROAD BAPTIST CHURCH
Status	Registered
Legal form	Previously excepted
Registered	2009-06-25
Register	View on the Charity Commission register

Contact

Address	Altrincham Baptist Church Hale Road Altrincham Cheshire WA14 2EW
Phone	0161 941 3052
Email	church@altrinchambaptist.org
Website	www.altrinchambaptist.org

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. TO SHOW THE LOVE OF JESUS IN BOTH AND DEED AND TO BRING PEOPLE INTO A CLSOER RELATIONSHIP WITH HIM AS LOVING LORD

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hungary
- Uganda
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£554,220	£506,716	£600,959	12
2024-03-31	£442,693	£518,594	-	-
2023-03-31	£465,233	£583,485	-	-
2022-03-31	£527,127	£534,753	£747,608	12
2021-03-31	£451,875	£564,143	-	-

Trustees

Name	Role	Appointed
Rev ASHLEY PAUL HARDINGHAM	Chair	2011-10-26
Christine Jane Booth		2022-07-06
Claire J Addis		2021-07-15
Dr Ian John Ormshaw		2022-07-06
Helen Hinds		2023-07-06
Heulwen Rouse		2022-07-06
Katrina Holt		2022-07-06
Neil Breton		2023-07-06
Sally Hickson		2019-07-04
Vanessa Horner		2021-07-15

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ALTRINCHAM BAPTIST CHURCH

England & Wales - Charity number 1130343

Accounts

REGISTERED CHARITY NUMBER: 1130343

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2025

for

Altrincham Baptist Church

Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Altrincham Baptist Church

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Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2025

Introduction
In the New Testament book of James, the author states that, 'For as the body without the spirit is dead, so faith without works is dead also', (James 1:26). In doing so James references two pillars of Christian living, *faith* and *actions*. But James also identifies the fact that the two are inextricably linked. So it is that Christian churches today, churches like Altrincham Baptist, seek to express our *faith* in Jesus and demonstrate this through 'works', *actions*. This report will therefore seek to demonstrate both of these in the life of the church over the past year.

Operational Review
Referring back to the UCAN report, (the Operational Review of the church in early 2023), the church has now completed its assessment of actions and has made some key decisions. The two main outcomes have been the ending of our Christians Against Poverty Debt Centre and the appointment of an Operations Leader.
The 'CAP' Debt Centre was closed due to the need to make savings to our expenditure in order to balance our budget. Over the fifteen years of the Debt Centre, the church employed five different centre managers, the last being Peter Rossiter, alongside a large team of support workers and volunteers ('befrienders').
We believe that the impact of this work has been significant, as demonstrated in the following statistics.

Over 15 years:

- 110 households became debt free
- £280,000 of debt was repaid, or settled
- £1.04mn of debt was written off

In the last two years of the Debt Centre:

- 20 households became debt free
- £294,000 of debt was either repaid, settled or written off

In addition, a number of people came to Christian faith through the witness of care and love which CAP has demonstrated. It is with sadness that we closed the Debt Centre, but we also had much to celebrate in the impact that the Debt Centre has had on these households and families.

Following the key recommendation of the UCAN report we have been able to advertise, interview and appoint a new Operations Leader, whose work will cover and indeed draw together, the activity of church both in our Hale Road building and The Hub, our community building. Jenny Breton, the appointee, will take up their role early in the next financial year. This appointment will do much to bring order and strength to our administrative and operational activities, with a remit which covers policies, human resources, buildings, finance and communications.

Staff changes
The above changes to the staff team were just two of many staff changes which have been made. Rachel Muter our Trafford Council Community Hub leader left her role and we were able to appoint Sarah Milly to this role to ensure that our work addressing loneliness, poverty, ill-health and those living in the two local hotels for asylum seekers might continue.
In addition we were able to secure new funding to begin two new projects. Lucy Wraith will start early in the next financial year as our 'Work Well' lead, supporting those who may be drifting to long-term unemployment in order to enable them to find work, as will Carl Dunker our 'Changing Futures' lead. Carl, funded by the NHS, will work with people who face multiple disadvantage in an holistic way to bring about change in their lives.
It should also be noted that we will see the retirement of Andrew Hawksworth our associate minister in the next financial year. Andrew is crucial to enabling both mission and pastoral care in the church. We are already making plans and provision for his replacement.

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2025

Diversity
The change to become an increasingly diverse church is being increasingly assimilated into who we are and the work which we do. The local community continues to welcome people from around the world, but these people come to use leaving very different circumstances and with vastly different resources. We continue to see steady growth in the numbers of Hong Kong Chinese people who leave the because of political uncertainties and arrive with resources. However, we also have seen significant numbers of asylum seekers resident in the two hotels in Altrincham some of whom also make their way into church. They have fled persecution and while educated and able they have few resources. Our support and work with them is therefore more complex. Approximately half of the, mainly Afghans and Iranians, who come to church are already Christian believers, but are unlikely to be baptised. Leading them through the Alpha Course they are invited to be baptised. Others come to us intrigued by Christian faith and through the warmth of welcome, involvement in church life and opportunity to explore Christian faith through Alpha and Bible study, become Christians and are baptised.
These asylum seekers have had a profound impact on the church. Developing previously untapped reserves of welcome and delivering us from the dangers of an exclusively white, middle-class understanding of our faith. The church has risen to this need and has grown in love, understanding and welcome as a result.
Obviously we continue to welcome people from LGBTQ+ communities into every area of church life and we are also learning how people with neuro-diversity might best experience faith and church life through how we welcome and serve.

Faith
As previously mentioned, the communication of Christian faith in relevant and engaging ways remains core to our life and work. To this end we run Alpha Courses, preach repentance and forgiveness which leads to baptism and take opportunities to demonstrate and share faith through The Hub, our community building and in our local community, especially at Christmas.
We are committed to the discipleship journey, which seeks to grow committed followers of Jesus who pursue the life-long journey of becoming more like Him. To this end, the quality of our community life is vital. We continue to gather in groups and communities for pastoral care and support and especially focus on older church family members and those with chronic illness through the work of our Pastoral Support Team.

Major Events
It is evident that recent years have seen a shift away from organising large events, to developing an on-going programme of activities which consistently serve the community and share Christian faith. However, that doesn't mean that there were no such large-scale events. Once again we set up the Advent Trail in John Leigh Park using ten 'stations', constructed sculptures with explanations, which tell the Christmas story. Sadly though, our planned annual Carols in the Park event which regularly draws 400+ people had to be cancelled due to adverse weather. In the summer we ran a Holiday Club for children and families which met for a day at a time over several weeks.

The Hub & Community Hub
As mentioned previously, funding secured this year will enable some new projects to be started next year through our community building, The Hub, https://ourhub.org/. These will work alongside what is already a busy programme of activities serving the community. Within this programme clear themes emerge. There are activities aimed at addressing isolation and loneliness and others which specifically address the cost of living crisis. To this end the work of the Community Hub, an outlet for the Income Support Fund, is important. We have increasingly become an outlet for food provision, whether that is free food, subsidised food or emergency food. Of course there are many other hirers of our community space who run their own activities and events and we are pleased to provide a safe, warm, clean space which furthers their goals.

Buildings
During the year we were delighted to be successful in securing a £110,000 grant Groundworks to invest in The Hub building and to make it more energy efficient, reducing our carbon footprint and helping financial sustainability. The grant money has enabled up to install double glazing to the remaining 60% of the building which did not have it, install solar panels on the roof and change all the lighting for LED strip-lights and bulbs. As the work was only completed at the end of this financial year we are yet to see the financial benefits of this investment, but remain hopeful that the savings will be significant, enabling a 'greener' building and diverting money to other services. Allied to this and through the autumn we used material produced by LICC under the theme of 'Jesus Died To Save The Planet' to help us think through our responsibilities to God's good creation.

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2025

Summary
Steady growth, baptisms, new appointments and investment in the buildings are some of the key reasons why this has been a preparatory year for what comes next. Having made these changes, the church now appears to be in a very good position for it to grow and be effective and fruitful in its service of this community for the foreseeable future.

Reverend Ashley Hardingham - Lead Minister

Altrincham Baptist Church

Report of the Trustees
for the year ended 31st March 2025

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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) (issued October 2019).

OBJECTIVES AND ACTIVITIES

Altrincham Baptist Church was founded on 19th April 1882 and our Hale Road chapel was acquired on 27th August 1892. The church has worshipped in this building since then, apart from a temporary period of relocation due to building works from 2007-2012. The charity also leases the Hub building on Pownall Road (since 2008) from Trafford Council.

The principal purpose of the church, as set out in the constitution, is the advancement of the Christian faith according to the Baptist denomination principles. The church may also advance education and carry out other charitable purposes in the United Kingdom or other parts of the world. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

The mission statement accurately reflects the activities that encompass the fulfilment of the charity aims. The mission statement is: “be a disciple, make disciples and reveal the kingdom of God”. By encouraging the example set by Jesus Christ in the New Testament, the church seeks to enable its members and attendees to achieve the stated purpose set out above.

Significant Activities

Altrincham Baptist Church has this year demonstrated extraordinary care and commitment to providing pastoral care and support to asylum seekers housed in two hotels in the close vicinity of the church. There have been a number of families and single people seeking asylum who attend church services on Sundays, but also attend additional pastoral and faith-based activities hosted by the church during the week, e.g. the Alpha Course which provides a foundation to understanding the Christian faith. The church and the Community Hub also provide practical support and signposting for those seeking asylum and the church congregation has been generous in giving of their time to supporting these people in need.

The church continues to offer tangential activities to the community through its mid-week small group meetings for church attendees and acquaintances. Additional activities offered through the Hub include a variety of social events, children and parents' activities, and practical help sessions. The Community Hub, with majority funding from and in partnership with Trafford Council, continues to provide support for those in the local community. The Hub building also leases out its rooms for private hire and has a café which is opened for two days and is serviced by a dedicated team of volunteers.

The church also arranges events at certain key times of the year and invites the community to attend or participate, for example a summer holiday club, Christmas nativity and carol service.

Measuring whether the church’s stated purpose and mission statement are being achieved is not always straightforward, but what remains the most significant factor is the number of individuals who accept Christ as their Lord and Saviour and regularly attend activities associated with the church. Also vital to measuring our impact in the local area is the number of people that interact with and gain support from the activities provided through the church in the Hub. It is the hope of the church that people accessing support through the Community Hub would come to know Jesus Christ and engage with the church through Sunday morning services or other groups organised throughout the week.

The church is fortunate to have so many people who give of their time to volunteer in various aspects of the running of the church. There is a paid staff team (mostly part time) who undertake the core ministry and administration of the church. The volunteers resource many aspects of running the Hub (e.g. café and reception) and Sunday gatherings (e.g. music, audio-visual, welcoming, children and youth activities), and the numerous activities provided by the Community Hub.

Public benefit
The Trustees confirm that they have taken into account to the Charity Commission's general guidance on public benefit when reviewing our mission, purpose and objectives and in carrying out the Church activities. We have concluded that the Church operates in compliance with these guidelines.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
As a church it is not our practice or raison d'être to either set or focus on quantifiable expressions of performance. Instead, we might describe progress in terms of largely qualifiable expressions, such as the transformation of individuals' lives to be as Jesus was, and as described in the Bible. The extent of change in lives is perceptive and observable and any degree of change dependent on the viewpoint of the observer.

In addition to the Sunday service and associated children's provision, the activities in the Hub building have continued to embed and flourish. These include rooms for private hire for paid or free activities for the general public, with a view to providing support, friendship and community engagement. These include a toddler group twice a week, Little Stars group once a month for parents and carers of children under 3.5 with additional needs, Paddingtons peer support group for families created through fostering and adoption that meets once per month. Additionally the work done through the Community Hub in partnership with Trafford Council and charity groups has been substantial with the hosting of The Bread and Butter Thing food distribution charity, Community meal every Wednesday evening, emergency food bank and children and young people's provision. Free Food Friday is supported with donations from Tesco and other giving, where residents can pick up a bag of food for free. There is a dedicated team of volunteers and a blossoming community that not only come for the food but a coffee and a chat.

The church had to agree a challenging budget at the start of 2024 and members agreed a budget with a shortfall of £53,000 between expected expenditure and income. Members made the difficult decision to close the Christians Against Poverty (CAP) debt support service after considerable but unsuccessful efforts to find alternative means to fund the service including partnering with other local churches. Due to prudent spending, cost savings, staff vacancies and a small increase in giving, the treasurer was pleased to report a surplus of £11,000 at the end of the financial year.

The church gives away a proportion of its income to other individuals or organisations by way of gifts. These are overseen by the World Mission Team which reports to the Charity Trustees. Further gifts are made following specific opportunities to give towards for Harvest appeal in October and a Christmas appeal. The church also contributes to other community giving initiatives, for example Christmas and Easter Hampers for families accessing the food banks or the Christians Against Poverty debt service. Altrincham Baptist Church has two associated ministries which are supported by financial giving from the church, administered through the World Mission Team. These are: UgandAid and Act4Africa. Other organisations are identified each year during the Harvest Season (September/October) where additional giving from church attendees is channelled to local and international charities. Due to the prudent budget setting for this financial year, the church members agreed to reduce the overall percentage of the church's income given to the WMT. This meant that the onward support to the organisations was reduced accordingly. This has also meant that it has not been possible to support individuals undertaking mission work, as has been done in previous years.

Church membership in at the end of the 2024/25 year was 198 members. Whist these are the numbers of actual members who have formally agreed to become members of the church in accordance with the Baptist tradition, there remains number of regular and new church attendees who have not formalised their membership. Amongst the 198 members on our records, there are some who have not attended ABC for some time and they will be contacted to review their membership. This membership review usually takes place in the summer.

FINANCIAL REVIEW

Financial position

The church continued to have two main income streams: donations and income from activity at the Hub. Donations support charitable activity at the church, with the main overhead being salaries. Total income in the year was £554,220, 25% higher than the previous year (2024: £442,693). Donation, grant and legacy income for the year was £469,761, 28% higher than the previous year (2024: £364,793). Income from donations and gift aid remained consistent at £243,484 (2024: £245,504)

Grant income received during the year was £226,277 (2024: £109,288), a large proportion of which, in both the current and previous financial years, relate to the Community Hub activities and running costs.

Operating costs were £475,402 (2024: £487,442) a decrease of 2.1%, resulting in an operating profit (before depreciation charges) of £76,430, compared to the previous year's operating deficit of £48,293. Staff costs fell by 7.9% compared to the previous year.

Income from Hub space rental and café related income was £71,346 compared with £63,965 in the previous year. Operating expenditure on coffee lounge and toddler group was £3,079 compared with £4,659 in the previous year.

Total funds carried forward are £600,958 compared with £553,455 the previous year. Unrestricted general funds stood at £319,196 at the balance sheet date (2024: £315,280). The balances in other funds are detailed in note 15 to the financial statements.

FINANCIAL REVIEW - continued

Reserves policy

The charity generates a regular income by way of gifts and donations, as well as the hiring of rooms at The Hub and the operation of a café, which is adequate to cover the projected expenditure. In addition, the charity seeks to maintain free reserves equivalent to three months' operating expenditure to enable it to meet any unforeseen costs or to cover any short-term drop in income (approximately £120,500). Free reserves held at the balance sheet date were £225,532 (2024: £200,077).

Material restricted and designated funds.

The Christian Against Poverty ("CAP") fund was established in 2008 to account for the activities of the church working alongside the charity of the same name.

The Contact Centre Fund was established in 2007, to account for the activities associated with the Contact Centre operating in church premises on Saturday mornings.

The Turning the Tide Fund ("TTT") was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium Fund was launched in December 1997. These funds are shown together although they are accounted for separately.

The Manses Fund relates to The Holborn Trust, which was set up in 2008 to account for the proceeds of the sale of 80 Hale Road, Altrincham. Holborn Trusts are the Model Trusts for Manses approved by the Union pursuant to the Baptist and Congregational Trusts Act 1951. A second manse, 43 Hale Road was sold in 2012, the proceeds of both these sales are held in a separate fund.

The Hub Development Fund is held to support the activities and renovation of The Hub Community Centre.

The Blessing Fund is available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Community Hub funds are used to support the operating costs of the Community Hub run in partnership with Trafford Council.

The legacy fund is used to ringfence the charity’s legacy income. Each year a decision is made as to the intended use of these funds with transfers made to other funds accordingly.

Fund transfers.

£9,138 was transferred from general funds to the Christian's Against Poverty (CAP) fund to cover the costs of a salaried worker and other expenses and this is accounted for in the CAP fund.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the Church for the foreseeable future. The Trustees are therefore of the opinion that it remains appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The key aspects of future planning are as follows:

a. **New Appointments**
   An associate minister to work with the whole church family and an intern to work with young people.
b. **Energy Efficiency**
   See the benefits of the investment in greener energy.
c. **Growth in church family**
   Continue to share faith and see people come to faith and grow in their faith – enlarging the community of believers in this place.
d. **Church Weekend**
   Hold a church weekend away for the first time since the Covid-19 pandemic.
e. **Farsi-speaking groups**
   Reduce the use of Alpha/discipleship groups relying on translation, and enable more Farsi spoken/led groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The current church constitution was adopted in 2009. This is enhanced by a practice and procedures document which sets out in more details how the general aims and proper governance of the church are to be achieved.

Recruitment, induction and training of new trustees

The constitution provides for the appointment and retirement (on rotation every three years) of the Charity Trustees, who are also either Ministers or Elders of the church. There must currently be no less than seven and no more than twelve trustees in addition to any Ministers, and whilst Trustees may also be employees there must always be a greater number of non-employed to employed Trustees. Any prospective Trustees are nominated by the Elders and elected at the AGM in accordance with the process set out in the Church Constitution. New trustees are introduced to the workings of the charity, their roles and responsibilities, and are kept updated through regular trustees' meetings and communication throughout the year.

Organisational structure and decision making

The church is run on a day to day basis by the Core Team which consists of:
- Lead Minister
- Assistant Minister
- Children and Families' Worker

The post of the Operations Leader was filled in April 2025 after being vacant for two years. This is a key role to support the successful running of the church and all its activities, primarily the oversight of staffing, building matters, systems, data management and operations.

Two trustees were re-elected at the AGM in July 2024 in accordance with the process set out in the Church Constitution, which permits trustees to be re-elected for a further three-year term. Each Trustee continues to work with their associated team to provide a link between the Trustee/ Eldership and the work of that team.
The Trustees meet as follows:
- At least once each month (save for August) including some other members of the leadership team as necessary to discuss spiritual and business issues and for prayer.
- These meetings cover both eldership and trustee matters
- Minutes are taken for all meetings and stored electronically by the Church Secretary

Key decisions of the charity are made by the church members. The trustees have delegated authority from the church membership for most routine decisions, and in turn some are delegated to staff (primarily the Core Team). The constitution sets out the circumstances in which the members meeting must decide issues and the basis for any vote. The church meeting is an important reporting and accountability mechanism for the trustees. There are at least 6 church meetings each year including an AGM (usually in July) for which an annual report is produced. Minutes are kept of all Church Member meetings.

Safeguarding Training has been undertaken with North West Baptist Association to ensure that all our volunteers and staff undergo up to date training to the appropriate level. Checks made with the Disclosure and Barring Service are made for all our staff, trustees and volunteers at the appropriate level.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Key management remuneration
The Core Team are accountable to the Trustees. The Lead Minster and Assistant Minister are also Trustees. Pay for the Lead Minister is set taking into account guidance for UK based minister stipends set by the Baptist Union whilst being mindful of our budgeted income and other expenditure.

Related parties
The church is affiliated to the North West Baptist Association and also the Baptist Union. The church is not permitted to hold or own property and property is currently held on behalf of the church where necessary by the Baptist Union Corporation Limited (previously North West Baptist Association).

One of the charity's trustees, Rev. Ashley Hardingham, holds the title to property in which Altrincham Baptist Church has an interest.

The church agrees, from time-to-time, to partner with other bodies (with similar charitable aims) or charitable organisations by way of "Associated Ministries". These are primarily overseen by the World Mission Team, responsible to the Charity Trustees. These are referred to in the "Achievements and performance" section of this report.

Risk management
The Trustees confirm that they have been kept informed of the major risks to which the Charity is exposed, the potential impact of individual risk should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Trustees consider to be acceptable.

Trustees' indemnity arrangements
Individual indemnities have been provided to the trustees, under which the charity has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the charity.

The Trustees have a duty to identify and review the risks to which the Church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1130343

Principal address
Hale Road
Altrincham
Cheshire
WA14 2EW

Trustees
Rev Ashley P Hardingham - Chair
Rev Andrew Hawksworth (resigned 30th June 2025)
Dr Ian J Ormshaw – Treasurer
Mrs Sally Hickson – Secretary
Mrs Claire J Addis
Mrs Vanessa Horner
Mrs Katrina Holt
Mrs Christine J Booth
Mrs Heulwen Rouse
Mr Neil Breton
Mrs Helen Hinds

Independent Examiner
Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Solicitors
Fiona Bruce Solicitors
Justice House
3 Grappenhall Road
Stockton Heath
Warrington
Cheshire
WA4 2AH

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Bankers
Royal Bank of Scotland,
4 The Downs,
Altrincham,
Cheshire,
WA14 2PY

Approved by order of the board of trustees on 18th December 2025 and signed on its behalf by:

Rev. A Hardingham - Trustee

Independent Examiner's Report to the Trustees of Altrincham Baptist Church

Independent examiner's report to the trustees of Altrincham Baptist Church
I report to the charity trustees on my examination of the accounts of Altrincham Baptist Church (the charity) for the year ended 31st March 2025, which are set out on pages 12 to 29 .

Responsibilities and basis of report
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity, as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, 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.

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.

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

19th December 2025

Altrincham Baptist Church

Statement of Financial Activities
for the year ended 31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
INCOME FROM:					
Donations and legacies	2	**227,185**	**242,576**	**469,761**	364,793
Charitable activities					
Church activities	3	**5,711**	**731**	**6,442**	7,775
Other trading activities	4	**8,828**	**-**	**8,828**	13,697
Investments	5	**69,189**	**-**	**69,189**	56,429
Total income		**310,913**	**243,307**	**554,220**	442,693
EXPENDITURE ON:					
Raising funds		**3,079**	**-**	**3,079**	4,659
Charitable activities					
Church activities	6	**294,779**	**208,858**	**503,637**	513,935
Total expenditure		**297,858**	**208,858**	**506,716**	518,594
NET INCOME/(EXPENDITURE)		**13,055**	**34,449**	**47,504**	(75,901)
Transfers between funds	15	**(9,139)**	**9,139**	**-**	-
NET MOVEMENT IN FUNDS		**3,916**	**43,588**	**47,504**	(75,901)
RECONCILIATION OF FUNDS					
Total funds brought forward		**315,280**	**238,175**	**553,455**	629,356
TOTAL FUNDS CARRIED FORWARD		**319,196**	**281,763**	**600,959**	553,455

All results relate to continuing operations and there are no gains or losses other than those shown above.

The notes form part of these financial statements

Altrincham Baptist Church

Balance Sheet
31st March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible assets	11	**61,577**	**191,946**	**253,523**	253,692
CURRENT ASSETS					
Debtors	12	**17,001**	**40,705**	**57,706**	20,094
Cash at bank and in hand		**256,472**	**90,515**	**346,987**	299,465
		273,473	**131,220**	**404,693**	319,559
CREDITORS					
Amounts falling due within one year	13	**15,854**	**41,403**	**57,257**	19,796
NET CURRENT ASSETS		**257,619**	**89,817**	**347,436**	299,763
TOTAL ASSETS LESS CURRENT LIABILITIES		**319,196**	**281,763**	**600,959**	553,455
NET ASSETS		**319,196**	**281,763**	**600,959**	553,455
FUNDS OF THE CHARITY	15				
Unrestricted funds				**319,196**	315,280
Restricted funds				**281,763**	238,175
TOTAL FUNDS				**600,959**	553,455

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2025 and were signed on its behalf by:

I Ormshaw - Trustee

A Hardingham - Trustee

The notes form part of these financial statements

Altrincham Baptist Church

Statement of Cash Flows
31st March 2025

	Note	2025 £	2024 £
Cash flows from operative activities:			
Net cash used in operating activities	18	**7,089**	(117,748)
Cash flows from investing activities:			
Investment income		**69,189**	56,429
Purchase of tangible fixed assets		**(28,756)**	(53,951
Net cash provided by investing activities		**40,433**	2,478
Change in cash and cash equivalents in the year		**47,522**	(115,270)
Cash and cash equivalents brought forward		**299,465**	414,735
Cash and cash equivalents carried forward	**19**	**346,987**	299,465

continued...

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The presentational currency of the financial statements is the Pound Sterling (£).

Going concern
The trustees are of the view that the future of the charity is secure due to the level of free reserves being more than sufficient to meet its short to medium term liabilities. As a result, the trustees are of the opinion that the charity continues to be a going concern and that it is therefore appropriate to prepare its financial statements on that basis.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the accounting policies, Trustees are required to make judgement estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimated useful lives and residual values. These estimates are reassessed annually and, when necessary, adjusted to reflect the current circumstances.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

continued...

1. **ACCOUNTING POLICIES – continued**

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Allocation and apportionment of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support church activities.

Tangible fixed assets
Tangible fixed assets costing more than £1,000 are capitalised and depreciated on a straight-line basis over periods which do not exceed their economic lives.

Tangible fixed assets (continued)
The periods used are as follows:

Land and buildings	10 years
Improvements to property	10 years
Fixtures and fittings	4 years
Office equipment	4 years

Residential property is used for private residential accommodation and is not depreciated. The value and condition of residential property is reviewed annually by the trustees for impairment.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Deposits for more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount paid in advance.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at the amount the charity anticipates it will pay to settle the debt.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. **ACCOUNTING POLICIES – continued**

Financial instruments
The charity only holds financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

Volunteers
The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by the volunteers can be found in the Trustees' Annual Report.

continued...

2. **DONATIONS**

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Donations	**184,310**	**14,983**	**199,293**	201,374
Gift aid	**42,875**	**1,315**	**44,190**	44,130
Legacies	**-**	**-**	**-**	10,000
Grants	**-**	**226,278**	**226,278**	109,288
	227,185	**242,576**	**469,761**	364,792

Grants received, included in the above, are as follows:

All restricted funds

	2025 Total £	2024 Total £
Altrincham Interchange	**17,750**	14,575
Community Hub running costs	**33,332**	33,332
Contact Centre	**1,860**	2,000
Household Support	**20,000**	20,000
Volunteer Coordinator Funding	**15,225**	10,500
Changing Futures	**27,760**	-
WorkWell	**15,832**	-
Uniform	**495**	-
Hub Development	**94,024**	-
Cost of Living	**-**	19,892
Hong Kong Autumn Event	**-**	3,990
Ukraine support	**-**	4,999
	226,278	109,288

continued...

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Community Hub	-	-	-	2,696
Youth trips and activities	**3,047**	-	**3,047**	3,306
Holiday Club	**414**	-	**413**	139
Other	**2,249**	**731**	**2,982**	1,634
	5,711	**731**	**6,442**	7,775

4. OTHER TRADING ACTIVITIES

All unrestricted funds

	2025 Total £	2024 Total £
Coffee lounge	**5,095**	10,286
Toddler group	**3,733**	3,411
	8,828	13,697

5. INVESTMENTS

All unrestricted funds

	2025 Total £	2024 Total £
Deposit account interest	**6,456**	6,162
Rental income	**62,733**	50,267
	69,189	46,429

continued...

6. CHURCH OPERATING EXPENSES

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Youth, children and other ministries	**8,835**	**2,237**	**11,072**	12,717
Sunday worship	**3,984**	**-**	**3,984**	2,391
Local and UK mission	**14,272**	**42,903**	**57,175**	73,694
Overseas mission	**15,125**	**3,032**	**18,157**	20,712
Staff costs (note 9)	**94,949**	**18,615**	**113,564**	142,463
Conferences and literature	**942**	**-**	**942**	716
Blessing Fund	**-**	**3,020**	**3,020**	2,408
Support and governance costs (note 7)	**156,672**	**139,051**	**295,723**	258,833
	294,779	**208,858**	**503,637**	513,935

7. SUPPORT AND GOVERANCE COSTS

	Support Costs £	Governance Costs £	2025 Total £	2024 Total £
Staff costs (note 9)	**99,650**	**-**	**99,650**	89,057
Insurance	**9,617**	**-**	**9,617**	9,129
Heat and light	**23,803**	**-**	**23,803**	38,826
Telephone	**4,595**	**-**	**4,595**	4,445
Postage and stationery	**8,808**	**-**	**8,808**	8,451
Leasing and maintenance	**1,380**	**-**	**1,380**	1,566
Sundries	**1,539**	**-**	**1,539**	2,023
Repairs and renewals	**89,862**	**-**	**89,862**	51,774
Rent, rates and water	**21,261**	**-**	**21,261**	18,774
Professional fees	**1,871**	**-**	**1,870**	2,137
Travel and subsistence	**910**	**-**	**910**	641
Depreciation	**28,926**	**-**	**28,926**	27,608
Bank charges	**123**	**-**	**123**	148
Independent examiner's fees: Independent examination	-	**1,554**	**1,554**	1,596
Independent examiner's fees: Other services	**-**	**1,824**	**1,824**	2,658
	292,345	**3,378**	**295,723**	**258,833**

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

	Gross Salary £	Employer NI £	Employer pension £	Total 2025 £	Total 2024 £
Rev. Ashley Hardingham	**37,129**	**2,429**	**6,446**	**46,004**	44,558
Rev. Andrew Hawksworth	**16,482**	**761**	**494**	**17,737**	23,179
Mrs Claire Addis	**11,026**	**167**	**331**	**11,524**	11,588
	64,637	**3,357**	**7,271**	**75,265**	79,325

Trustees are paid in accordance with their contract of employment for the work they do on behalf of the church. The number of trustees to whom retirement benefits were accruing was three (2024: three).

Trustees' expenses

Two (2024: two) trustees were reimbursed £910 (2024: £624) for travel and subsistence expenses during the year.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	**193,850**	209,998
Social security costs	**8,241**	9,888
Other pension costs	**11,123**	11,634
	213,214	231,520

The Key Management Personnel of the charity is comprised of the Trustees and the Core Team. The total employee benefits of Key Management Personnel in the year were £108,337 (2024: £121,617).

The average monthly number of employees during the year was as follows:

	2025	2024
Religious activities	**5**	6
Administrative	**7**	7
	12	13

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£
INCOME FROM:			
Donations and legacies	238,554	126,238	364,793
Charitable activities			
Church activities	7,165	610	7,775
Other trading activities	13,697	-	13,697
Investments	56,429	-	56,429
Total income	315,845	126,848	442,693
EXPENDITURE ON:			
Raising funds	4,659	-	4,659
Charitable activities			
Church activities	340,659	173,276	513,935
Total expenditure	345,318	173,276	518,594
NET INCOME/(EXPENDITURE)	(29,473)	(46,428)	(75,901)
Transfers between funds	(12,304)	12,304	-
NET MOVEMENT IN FUNDS	(41,777)	(34,124)	(75,901)
RECONCILIATION OF FUNDS			
Total funds brought forward	357,057	272,299	629,356
TOTAL FUNDS CARRIED FORWARD	315,280	238,175	553,455

continued...

11. **TANGIBLE FIXED ASSETS**

	Freehold property £	Residential property £	Improvements to leasehold property £
COST			
At 1st April 2024	1,598,817	140,000	156,778
Additions	-	-	28,755
Disposals	-	-	-
At 31st March 2025	**1,598,817**	**140,000**	**185,533**
DEPRECIATION			
At 1st April 2024	1,589,919	-	80,516
Charge for year	223	-	21,192
Eliminated on disposal	-	-	-
At 31st March 2025	**1,590,142**	-	**101,708**
NET BOOK VALUE			
At 31st March 2025	**8,675**	**140,000**	**83,825**
At 31st March 2024	8,898	140,000	76,262

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2024	**184,247**	**21,578**	**2,101,420**
Additions	-	-	**28,756**
Disposals	-	-	-
At 31st March 2025	**184,247**	**21,578**	**2,130,176**
DEPRECIATION			
At 1st April 2024	**156,121**	**21,172**	**1,847,728**
Charge for year	**7,104**	**406**	**28,925**
Eliminated on disposal	-	-	-
At 31st March 2025	**163,225**	**21,172**	**1,876,653**
NET BOOK VALUE			
At 31st March 2025	**21,022**	-	**253,523**
At 31st March 2024	28,126	406	253,692

At the balance sheet date, The Baptist Union Corporation Ltd held the title to the church building on Hale Road, Altrincham on trust for the current and future congregations of the church. They recognise that, whilst they hold legal title to the property, the local church should recognise the asset, as well as any liabilities. In May 2012, the church contributed £140,000 to the purchase price of a property for Reverend Ashley and Mrs Sandra Hardingham. By virtue of a Declaration of Trust dated May 2012, this equitable interest is held by North Western Baptist Association as custodian trustee. The charity's buildings have an insured value of £4,792,558.

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**4,599**	3,153
Other debtors	**202**	219
Prepayments and accrued income	**52,905**	16,362
	57,706	20,094

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**17,585**	8,748
Other creditors	**2,430**	2
Accrued expenses	**37,242**	11,046
	57,257	19,796

Deposits for room hire at The Hub that are received prior to the balance sheet date for an event occurring in the next financial period are included in deferred income. The value of deposits held at the balance sheet date was £1,450 (2024: £1,750). Room hire income is recognised in the Statement of Financial Activities when the event occurs.

14. LEASING AGREEMENTS

	2025	2024
	£	£
Within one year	**1,195**	1,195
Between one and five years	**2,390**	3,586
	3,585	4,781

Operating lease payments recognised within the Statement of Financial Activities during the year totalled £1,375 (2024: £1,375).

continued...

15. **MOVEMENT IN FUNDS**

	At 01.04.24 £	Net movement in funds £	Transfers between funds £	At 31.03.25 £
Unrestricted funds				
General	**209,910**	**27,247**	**(9,053)**	**228,106**
Toddlers	**573**	**-**	**-**	**573**
Good Companions	**26**	**-**	**(26)**	**-**
Hub Development	**65,036**	**(7,264)**	**-**	**57,772**
Legacy	**39,329**	**(6,880)**	**-**	**32,449**
Community Hub	**354**	**2**	**(60)**	**296**
Art Club	**51**	**(51)**	**-**	**-**
	315,279	**13,056**	**(9,139)**	**319,196**
Restricted funds				
Christians Against Poverty (CAP)	**4,927**	**(14,065)**	**9,139**	**-**
Christmas/Harvest	**-**	**-**	**-**	**-**
Contact	**2,770**	**162**	**-**	**2,932**
TTT/Millennium	**5,327**	**(223)**	**-**	**5,104**
Manses	**148,481**	**-**	**-**	**148,481**
Hub Development and grants	**23,228**	**18,196**	**-**	**41,424**
Seniors	**1,920**	**(812)**	**-**	**1,108**
Blessing	**6,281**	**(3,020)**	**-**	**3,261**
Community Hub	**44,836**	**33,262**	**-**	**78,099**
Children	**406**	**949**	**-**	**1,355**
	238,176	**34,448**	**9,139**	**281,763**
TOTAL FUNDS	**553,455**	**47,504**	**-**	**600,959**

The purpose of individual funds are described in more detail on page 7.

continued...

15. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included on the previous page, are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General	**309,104**	**(281,857)**	**27,247**
Toddlers	**-**	**-**	**-**
Good Companions	**-**	**-**	**-**
Hub Development	**-**	**(7,264)**	**(7,264)**
Legacy	**-**	**(6,879)**	**(6,879)**
Community Hub	**1,809**	**(1,807)**	**2**
Art Club	**-**	**(51)**	**(51)**
	310,913	**(297,858)**	**13,055**
Restricted funds			
Christians Against Poverty (CAP)	**6,673**	**(20,738)**	**(14,065)**
Christmas/Harvest	**5,537**	**(5,537)**	**-**
Contact	**1,860**	**(1,698)**	**162**
TTT/Millenium	**-**	**(223)**	**(223)**
Manses	**-**	**-**	**-**
The Hub	**94,024**	**(75,828)**	**18,196**
Seniors	**-**	**(812)**	**(812)**
Blessing	**-**	**(3,020)**	**(3,020)**
Community Hub	**133,725**	**(100,462)**	**33,262**
Children	**1,489**	**(540)**	**949**
	243,307	**(208,858)**	**34,449**
TOTAL FUNDS	**554,220**	**(506,716)**	**47,504**

continued...

15. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 01.04.23 £	Net movement in funds £	Transfers between funds £	At 31.03.24 £
Unrestricted funds				
General	233,267	(14,145)	(9,212)	209,910
Toddlers	721	(148)	-	573
Good Companions	76	-	(50)	26
Hub Development	85,991	(17,973)	(2,982)	65,036
Legacy	36,415	2,913	1	39,329
Community Hub	500	(85)	(61)	354
Art Club	87	(36)	-	51
	357,057	(29,474)	(12,304)	315,279
Restricted funds				
Christians Against Poverty (CAP)	4,926	(12,302)	12,303	4,927
Christmas/Harvest	-	(1)	1	-
Contact	2,415	355	-	2,770
TTT/Millennium	5,391	(62)	(2)	5,327
Manses	148,480	-	1	148,481
Hub Development and grants	43,111	(19,882)	(1)	23,228
Seniors	3,554	(1,634)	-	1,920
Blessing	8,689	(2,408)	-	6,281
Community Hub	53,215	(8,381)	2	44,836
Children	2,518	(2,112)	-	406
	272,299	(46,427)	12,304	238,176
TOTAL FUNDS	629,356	75,901	-	553,455

Comparative net movement in funds, included in the above are as follows:

continued...

	Income	Movement Expenditure	in funds
	£	£	£
Unrestricted funds			
General	303,783	(317,928)	(14,145)
Toddlers	-	(148)	(148)
Good Companions	-	-	-
Hub Development	-	(17,973)	(17,973)
Legacy	10,000	(7,087)	2,913
Community Hub	2,062	(2,147)	(85)
Art Club	-	(36)	(36)
	315,845	(345,319)	(29,474)
Restricted funds			
Christians Against Poverty (CAP)	6,852	(19,154)	(12,302)
Christmas/Harvest	7,636	(7,637)	(1)
Contact	2,000	(1,645)	355
TTT/Millennium	-	(62)	(62)
Manses	-	-	-
The Hub	253	(20,135)	(19,882)
Seniors	-	(1,634)	(1,634)
Blessing	-	(2,408)	(2,408)
Community Hub	110,098	(118,479)	(8,381)
Children	10	(2,122)	(2,112)
	126,849	(173,276)	(46,427)
TOTAL FUNDS	442,694	(518,595)	(75,901)

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS

The church operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable for the year are charged to the Statement of Financial Activities.

During the year, the total pension charged to the Statement of Financial Activities was £11,123 (2024: £11,634) and there was £nil (2024: £nil) outstanding in respect of unpaid contributions at the year end.

17. RELATED PARTY DISCLOSURES

For details of trustees' remuneration and expenses see note 8.

The church has an equitable interest in a property for which the title is held jointly by trustee Reverend Ashley Hardingham and his wife, Sandra Hardingham. See note 11 for further details. The charity made payments during the year totalling £17,641 (2024: £15,457) relating to this property.

During the year, the charity received £nil (2024: £2,400) from Mr Rob Peirson, a member of the charity's Key Management Personnel, in respect of the rental of premises and contributed £2,517 (2024: £2,313) towards Mr Peirson's college fees.

During the year, Altrincham Baptist Church received donations from the trustees and their close family members, without conditions, totalling £38,344 (2024: £37,680).

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	**47,504**	(75,901)
Add back depreciation charges	**28,925**	27,608
Deduct investment income	**(69,189)**	(56,429)
(Increase)/decrease in debtors	**(37,612)**	(922)
(Decrease)/increase in creditors	**37,461**	(12,104)
Net cash used in operating activities	**7,089**	117,748

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash at bank and in hand	**346,987**	299,465
Total cash and cash equivalents	**346,987**	299,465

ALTRINCHAM BAPTIST CHURCH

England & Wales - Charity number 1130343

Accounts

REGISTERED CHARITY NUMBER: 1130343

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2024

for

Altrincham Baptist Church

Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Altrincham Baptist Church

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for the year ended 31st March 2024

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Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2024

Introduction
The church has grown. 'ABC' continues to thrive in this new post-pandemic landscape as it seeks to share and apply the eternal Christian truth to a different world. ABC is growing numerically as we saw new people join the church in the past year. It is seeing people come to faith and be baptised. And stripped, as it is now, of much of the baggage of large-church bureaucracy and tradition, it is able to more fully work in concert with the Holy Spirit to act, speak and respond to this new world. There is also a new-found confidence in who we are and a growing depth of unity which the church has not enjoyed for many years. 'ABC' is still a church which is relatively large and very complex and skill and care are required to both manage and lead this wonderful mix and maintain the Christian distinctives through which God and his Spirit may work.

Operational Review
Prompted by the results of the UCAN report (commissioned January 2023) the elders have been undertaking a substantial review into the operational life of the church. In doing so the elders have repeatedly requested the opinions of all church members in shaping the future operational life of the church. Crucial to this have been questions about where they believe God is especially working and what would help the church be more operationally effective.
The elders aim to complete this review by summer 2024 and will present to the church members a template for change which will then be determined at the church members AGM.

Staff changes
As usual, the staff team has changed in the past year. Our key Groups and Communities worker, Nicola Avery, moved away and was replaced by Heather Hallett. Heather now carries the responsibility for helping each person at church find their way into a group or community – a crucial role which ensures that people are cared for pastorally and are developed in their discipleship.

Our long-term youth worker, Rob Peirson, also left to retrain as an accredited Baptist minister, and be based at Stockport Baptist Church. A number of the Youth Team volunteers have stepped up and ensured that there has been little loss in terms of provision for this age group.

Andrew, our Associate Minister, dropped down to three days p/w, with one of these being voluntary. We also employed a new caretaker.

Diversity
The diversity of make-up of the church continues as we see increasing numbers of people join the church who are not from the white, middle-class, British community which has thus far made up the vast majority of attenders. We have seen numbers of people from China and Hong Kong join the church, some with a Christian faith and some coming to explore more.

We have also seen a number of people come to us from the Home Office hotel for asylum seekers which is sited less than a mile from the church. Whilst we have seen people from Honduras, Colombia, Albania, Eritrea, Brazil and Turkey attend, the greatest number have been from Iran. Significant to their coming and staying has been their contact with the Community Hub and their being sign-posted to the church. The existing church community have been exceptionally welcoming and inclusive (lessons perhaps learned from the LGBT+ inclusion journey the church took in previous years). Yet it is also the case that the joy and warmth of those staying at the hotel has rubbed off on us and they have taught us how to be hospitable.

We continue to see numbers of people of African-heritage join the church and find their way into groups and areas of service. In addition we continue to welcome and serve as best we can, those who are neuro-diverse, both adults and children. Again the church is learning in this area and previously unusual behaviours, wearing headphones in church, or wandering around the room during services, is now much more understood and normalised.

We are seeing people come back to faith and also some who come into the church for the first time. Some have a Christian heritage and yet it is only now, in their 40's, that they find their way back to faith. Others are *walking into church* for the first time, completely unfamiliar with what we do, but somehow prompted to engage with God.

All of this has had a teaching impact on the church and has grown our understanding and practice of welcome. We are more of what the church should be because of this.

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2024

Faith
With the arrival of many new people into the church the need has existed for us to teach and disciple in new ways. So we started a number of pre-Baptism Alpha courses and then post-baptism discipleship classes. In the past year we have seen a dozen people be baptised. We will continue to adapt and offer the most appropriate ways to communicate the Christian Gospel and discipleship practice to all who wish to be a part of the church.

Major Events
Unlike previous years, we did not run the *Advent Trail*, handing over the resources to the local Anglican church to run this. Neither did we participate in the Altrincham town centre Easter activities. However, we did host again our annual *Carols in the Park* event, which attracted 400 local residents, (supplements by the 15 million followers of two social media celebrities who were present and posted footage of the event on their platforms).

The Hub & Community Hub
One of our two buildings 'The Hub' continues to host the 'Community Hub' a grant funded major expression of Christian community action. Again this has been a major focus of church life and has put us un touch with many hundreds of people through the activities we run such as the Renew Wellbeing project, the Household Support Fund, the three food projects and work with asylum seekers. In addition, The Hub hosts an array of activities and whilst each has significance it is pleasing to see how different projects relate and combine to serve people as a 'one stop service'. We are seeing *CAP* clients access food services or get advice from *CAB* or get help electronically with the *Digital Café*. Working across the spectrum of services offered mans that there is far greater and more sophisticated and more bespoke than has previously been the case. As the work evolves, however, we do need to enable Rachel Muter and her team to work with agility and freedom from internal bureaucracy in order to maximise the benefit for those we serve.

Buildings
Maintaining, heating and running two buildings continues to be a demand on resource and budget. However, the work of the *Buildings Team* has meant that much of the work is not only undertaken by a dedicated group of people but that planning, commissioning and scheduling work can also happen well. Over the past year further work was undertaken to replace single-glazed windows and doors with double-glazing. Attention now moves to the roof-space and pitched rooves of many of the rooms, where retro-fitting of insulation would have a major benefit. To aid this The Hub was able to receive a free Energy Efficiency assessment. The findings of this assessment will be useful in documenting our needs and aid finding grant income to undertake the work. Whilst decorating continued in many spaces in The Hub, a major conversion was the converting of two obsolete toilets to become quiet meeting rooms.

Summary
The prevailing image which defines our identity and practice remains the well. For here is a place which is freely accessed and to which people are drawn, where they find life-giving water. Or, as it says in Isaiah 55 where they can, '… come buy wine and milk without money and without price…'

Reverend Ashley Hardingham - Lead Minister

Altrincham Baptist Church

Report of the Trustees
for the year ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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) (issued October 2019).

OBJECTIVES AND ACTIVITIES

Altrincham Baptist Church was founded on 19th April 1882 and our Hale Road chapel was acquired on 27th August 1892. The church has worshipped in this building since then, apart from a temporary period of relocation due to building works from 2007-2012. The charity also leases the Hub building on Pownall Road (since 2008) from Trafford Council.

The principal purpose of the church, as set out in the constitution, is the advancement of the Christian faith according to the Baptist denomination principles. The church may also advance education and carry out other charitable purposes in the United Kingdom or other parts of the world. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

The mission statement accurately reflects the activities that encompass the fulfilment of the charity aims. The mission statement is: "be a disciple, make disciples and reveal the kingdom of God". By encouraging the example set by Jesus Christ in the New Testament, the church seeks to enable its members and attendees to achieve the stated purpose set out above.

Significant Activities

During the summer of 2023, Lead Minister Ashley took a sabbatical and the Trustees continued to meet to focus on moving forward actions related to the strategy review and operational matters. The staff team continue to operate with key vacancies in the team. This means that our staff are doing over and above what their normal roles require. Trustees have met with staff individually and as a team in order to understand where the bottlenecks and pinch points are. Some small solutions have been found but there remains significant workloads for all the team. The advertisements for a new Operations Leader have been unsuccessful and it was hoped that recruiting to this role would alleviate significant workload and reassign work that is currently being undertaken by staff that is not part of their normal role or expertise. This remains a concern for the Trustees and we are determined to support our staff team and find solutions. The outcomes of the strategy review (above) should shed some light on where the church wishes to prioritise its resources and this will inform the workload and organisation of the staff team. Please continue to pray with us and contribute to the discussions around our strategy and focus. We regularly pray for God to give us wisdom and shed light on where and how we can reveal the Kingdom of God through our work.

The refurbishment of elements of the Hub building has continued, making use of restricted funds previously designated for that purpose. This work has been led by an able project manager who is from the ABC congregation and a team of volunteers who coordinate and contribute to the works being undertaken.

Our new elders Neil and Helen are leading the church through a period of consultation on revisiting our strategy and purpose. This was initiated after the outcome of the operational review the Trustees commissioned last year. It has been the focus of many elders' meetings over the year and meetings with as many people as possible across the church. This review is important for us to consider carefully what we feel God is calling us to focus on. We aren't in a position to offer and do everything we have been doing in the past as we don't have the full compliment of staff, and there is a core group of very hard working church based volunteers who contribute tremendously to the activities we already offer. We plan to offer some proposals to members at the AGM in July 2024 for consideration over the summer.

The Community Hub, with majority funding from and in partnership with Trafford Council continues to provide support for those in the local community. The Hub building also leases out its rooms for private hire and has a café which opens for two days a week. In February 2023 140 asylum seekers arrived in Hale (less than half a mile away), making the Community Hub the obvious on the ground, grassroots support that the Council turned to. It has been a steep learning curve navigating the system: the politics, Serco and hotel staff structure, Care UK, Migrant help etc., and all of which has been done with the support of Hale Churches Together and a fantastic staff and volunteer team.

Significant Activities (continued)
We've had six church meetings in the year, with an average attendance of circa 40 members, with around 6 people joining online via Zoom. In many of the meetings there have been opportunities to discuss the strategy review, key themes to inform church activity and there are always updates provided by members of encouraging news and testimonies. We have embarked on the process to become a Charity Incorporated Organisation (CIO). This will result in amending our constitution to ensure it meets the requirements of the Charity Commission in addition to the Baptist Union of Great Britain. Members will be fully consulted and included in the finalising of the constitution.

We're excited to have achieved a Bronze Eco Church award from A Rocha who provide a framework to support churches to take practical action on caring for God's earth. The award was granted after meeting the thresholds in their five categories: Worship and teaching, buildings, land, community and global engagement, and lifestyle. This award represents an important part of our ethos as a church. We hope to head towards a silver award in the future. The church also arranges events at certain key times of the year and invites the community to attend or participate, for example a summer holiday club, Christmas nativity and carol service.

There is still a lot for ABC to pray about going forward. Through our strategy review with all members and staff we hope to have a renewed vision of what ABC's role is in Altrincham and further afield. By discerning our priorities to serve God and allocating our resources accordingly, we look forward to another fruitful year in the work of building God's kingdom.

The church gives away a proportion of its income to other individuals or organisations by way of gifts. These are overseen by the World Mission Team which reports to the Charity Trustees. Further gifts are made following specific opportunities to give towards for Harvest appeal in October and a Christmas appeal. The church also contributes to other community giving initiatives, for example Christmas and Easter Hampers for families accessing the food banks or the Christians Against Poverty debt service. Additionally, the church has provided a Contact Centre for 33 years in which children of separated families can spend quality time with the parent that they no longer live with in a relaxed and homely environment. Most applications to use the Centre come direct from one of the parents (usually the one seeking contact) but we also receive referrals from Solicitors, Social Services and CAFCASS (the Court service that represents the children's interests) . We are fully accredited by The National Assoc. of Child Contact Centres, of which there are over 300 throughout England, Wales and N. Ireland.

The church is fortunate to have so many people who give of their time to volunteer in various aspects of the running of the church. There is a paid staff team (mostly part time) who undertake the core ministry and administration of the church. The volunteers resource many aspects of running the Hub (e.g. café and reception) and Sunday gatherings (e.g. music, audio-visual, welcoming, children and youth activities), and the numerous activities provided by the Community Hub.

Public benefit
The Trustees confirm that they have taken into account to the Charity Commission's general guidance on public benefit when reviewing our mission, purpose and objectives and in carrying out the Church activities. We have concluded that the Church operates in compliance with these guidelines.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
As a church it is not our practice or raison d'être to either set or focus on quantifiable expressions of performance. Instead, we might describe progress in terms of largely qualifiable expressions, such as the transformation of individuals' lives to be as Jesus was, and as described in the Bible. The extent of change in lives is perceptive and observable and any degree of change dependent on the viewpoint of the observer.

In addition to the Sunday service and associated children's provision, the activities in the Hub building have continued to embed and flourish. These include rooms for private hire for paid or free activities for the general public, with a view to providing support, friendship and community engagement. These include a toddler group twice a week, Little Stars group once a month for parents and carers of children under three and a half with additional needs, Paddington's peer support group for families created through fostering and adoption that meets once per month. Additionally, the work done through the Community Hub in partnership with Trafford Council and charity groups has been substantial with the hosting of The Bread and Butter Thing food distribution charity, reaching its maximum capacity of eighty recipients, Community meal every Wednesday evening, emergency food bank and children and young people's provision. Free Food Friday is supported with donations from Tesco and other giving, where residents can pick up a bag of food for free. There is a dedicated team of volunteers and a blossoming community that not only come for the food but a coffee and a chat.

Charitable activities (continued)
More new and exciting things include the reinvigoration of small fellowship groups, thanks to the excellent work of a volunteer member of the church. Newcomers to the church and those not currently in a small group of some kind have been invited to join groups or even create new groups and be part of a smaller community where discipleship can be lived out. Time has also been invested in working with the leaders of small groups, and anyone in a leadership role through three sessions to invest in leadership support and development.

With the re-establishment of the Sunday services, a Sunday offertory was reintroduced for those who prefer to give directly during the services. The uptake has been small, but we consider it a vital part of our commitment to attending a church and have continued with the collection of the offering.

The church had to agree a challenging budget at the start of 2023 and members agreed a budget with a shortfall of £70,000 between expected expenditure and income and agreed to use some of the healthy reserves the church had at the time to cover a shortfall for up to 2 years, whilst being prudent with our budgeting process and not compromising on our commitments.

Church membership in March 2023 was 205, reduced to 201 by June 2024. Whist these are the numbers of actual members who have formally agreed to become members of the church in accordance with the Baptist tradition, there remains a large number of regular and new church attendees who have not formalised their membership.

FINANCIAL REVIEW
Financial position
The church continued to have two main income streams: donations and income from activity at the Hub. Donations support charitable activity at the church, with the main overhead being salaries. Total income in the year was £442,693, 4.8% lower than the previous year (2023: £465,233). Donation, grant and legacy income for the year was £364,793, 9.4% lower than the previous year (2023: £402,628). Legacy income was higher than the previous year, whilst income from donations and gift aid reduced by 14.6% and grant income decreased by 3.2%.

Grant income received during the year was £109,288 (2023: £112,920), a large proportion of which, in both the current and previous financial years, relate to the Community Hub activities and running costs.

Operating costs were £487,442 (2023: £481,819) an increase of 1.2%, resulting in an operating deficit (before depreciation charges) of £48,293, compared to the previous year's operating deficit of £16,586. Staff costs rose by 1.0% compared to the previous year with direct charitable expenditure relating to UK, local and overseas mission costs decreasing by 30.9%.

Income from Hub space rental and café related income was £63,965 compared with £51,151 in the previous year. Operating expenditure on coffee lounge and toddler group was £4,659 compared with £3,459 in the previous year.

Total funds carried forward are £601,748 compared with £629,356 the previous year. Unrestricted general funds stood at £315,280 at the balance sheet date (2023: £357,057). The balances in other funds are detailed in note 15 to the financial statements.

FINANCIAL REVIEW - continued

Reserves policy

The charity generates a regular income by way of gifts and donations, as well as the hiring of rooms at The Hub and the operation of a café, which is adequate to cover the projected expenditure. In addition, the charity seeks to maintain free reserves equivalent to three months' operating expenditure to enable it to meet any unforeseen costs or to cover any short-term drop in income (approximately £120,500). Free reserves held at the balance sheet date were £175,280 (2023: £214,871).

Material restricted and designated funds.

The Christian Against Poverty ("CAP") fund was established in 2008 to account for the activities of the church working alongside the charity of the same name.

The Contact Centre Fund was established in 2007, to account for the activities associated with the Contact Centre operating in church premises on Saturday mornings.

The Turning the Tide Fund ("TTT") was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium Fund was launched in December 1997. These funds are shown together although they are accounted for separately.

The Manses Fund relates to The Holborn Trust, which was set up in 2008 to account for the proceeds of the sale of 80 Hale Road, Altrincham. Holborn Trusts are the Model Trusts for Manses approved by the Union pursuant to the Baptist and Congregational Trusts Act 1951. A second manse, 43 Hale Road was sold in 2012, the proceeds of both these sales are held in a separate fund.

The Hub Development Fund is held to support the activities and renovation of The Hub Community Centre.

The Blessing Fund is available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Response Hub funds are used to support the operating costs of the Response Hub run in partnership with Trafford Council.

The legacy fund is used to ringfence the charity's legacy income. Each year a decision is made as to the intended use of these funds with transfers made to other funds accordingly.

Fund transfers.

£12,303 was transferred from general funds to the Christian's Against Poverty (CAP) fund to cover the costs of a salaried worker and other expenses and this is accounted for in the CAP fund.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the Church for the foreseeable future. The Trustees are therefore of the opinion that it remains appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The key aspects of future planning are as follows:

a. **Operational Review**
   Complete and implement in the coming year.
b. **Diversity**
   Continue to be adaptable and responsive to the diverse people and needs which are drawn to be a part of our faith community.
c. **Energy Efficiency**
   Work to secure funding and undertake the better insulation and energy efficiency of our two buildings.
d. **Budget balancing**
   Having made large strides to close the financial deficit in 2023/24, work to see this eliminated in the coming year.
e. **Church Weekend**
   Continue to invest in diversity, unity and discipleship through planning and booking a church weekend away in 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The current church constitution was adopted in 2009. This is enhanced by a practice and procedures document which sets out in more details how the general aims and proper governance of the church are to be achieved.

Recruitment, induction and training of new trustees

The constitution provides for the appointment and retirement (on rotation every three years) of the Charity Trustees, who are also either Ministers or Elders of the church. There must currently be no less than seven and no more than twelve trustees in addition to any Ministers, and whilst Trustees may also be employees there must always be a greater number of non-employed to employed Trustees. Any prospective Trustees are nominated by the Elders and elected at the AGM in accordance with the process set out in the Church Constitution. New trustees are introduced to the workings of the charity, their roles and responsibilities, and are kept updated through regular trustees' meetings and communication throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational structure and decision making

During the 2023-24 financial year, the church was run on a day to day basis by the Core Team which consisted of:
- Lead Minister
- Assistant Minister
- Youth Pastor
- Children and Families' Worker

The Youth Pastor resigned in August 2023, and the post of the Operations Leader remained vacant for the year despite continued advertisement and requests to other local churches to advertise the vacancy. This has meant that the remaining core team have again carried significant additional work in this year, as well as the charity trustees taking on additional responsibilities to ensure the key requirements of the operation of the church were fulfilled.

Two new Trustees were elected at the AGM in July 2023, in accordance with the process set out in the Church Constitution. One Trustee completed their term of appointment and did not offer themselves for re-election. Oversight roles to cover the breadth of the church were allocated to each Trustee to cover: pastoral oversight, the Community Hub, worship services, safeguarding, human resource management, world mission team, children and families, youth, contact centre, CAP (Christians Against Poverty) and an overview of our strategy and purpose. Each Trustee will work with their associated team to provide a link between the Trustee/Eldership and the work of the team.

Two new Trustees were elected at the AGM in July 2023, in accordance with the process set out in the Church

The Trustees meet as follows:
- At least once each month (save for August) including some other members of the leadership team as necessary to discuss spiritual and business issues and for prayer.
- Three times each year for Trustee business

Decisions of the charity are made by the church members. The trustees have delegated authority from the church membership for most routine decisions, and in turn, some are delegated to staff (primarily the Core Team). The constitution sets out the circumstances in which the members meeting must decide issues and the basis for any vote. The church meeting is an important reporting and accountability mechanism for the trustees. There are at least six church meetings each year, including an AGM (usually in July) for which an annual report is produced. Minutes are kept of all Trustee and Church Member meetings.

Safeguarding Training has been undertaken with North West Baptist Association to ensure that all our volunteers and staff undergo up to date training to the appropriate level.

Key management remuneration

The Core Team are accountable to the Trustees. The Lead Minster and Assistant Minister are also Trustees. Pay for the Lead Minister is set taking into account guidance for UK based minister stipends set by the Baptist Union whilst being mindful of our budgeted income and other expenditure.

Related parties

The church is affiliated to the North West Baptist Association and also the Baptist Union. The church is not permitted to hold or own property and property is currently held on behalf of the church where necessary by the Baptist Union Corporation Limited (previously North West Baptist Association).

One of the charity's trustees, Rev. Ashley Hardingham, holds the title to property in which Altrincham Baptist Church has an interest.

The church agrees, from time-to-time, to partner with other bodies (with similar charitable aims) or charitable organisations by way of "Associated Ministries". These are primarily overseen by the World Mission Team, responsible to the Charity Trustees. These are referred to in the "Achievements and performance" section of this report.

Risk management

The Trustees confirm that they have been kept informed of the major risks to which the Charity is exposed, the potential impact of individual risk should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Trustees consider to be acceptable.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Trustees' indemnity arrangements

Individual indemnities have been provided to the trustees, under which the charity has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the charity.

The Trustees have a duty to identify and review the risks to which the Church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130343

Principal address

Hale Road
Altrincham
Cheshire
WA14 2EW

Trustees

Rev. A Hardingham – Chair
Rev. A Hawksworth
Mrs S Hickson – Secretary
Mrs S Roberts (resigned 7th July 2023)
Mrs C Addis
Mrs V Horner
Dr I Ormshaw – Treasurer from 7th July 2022 (appointed 7th July 2022)
Mrs C Booth (appointed 7th July 2022)
Mrs K Holt (appointed 7th July 2022)
Mrs H Rouse (appointed 7th July 2022)
Mr N Breton (appointed 6th July 2023)
Mrs H Hinds (appointed 6th July 2023)

Independent Examiner

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Solicitors

Fiona Bruce Solicitors,
Justice House,
3 Grappenhall Road,
Stockton Heath,
Warrington,
Cheshire,
WA4 2AH

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Bankers

Royal Bank of Scotland,
4 The Downs,
Altrincham,
Cheshire,
WA14 2PY

Approved by order of the board of trustees on 18th December 2024 and signed on its behalf by:

Rev. A Hardingham - Trustee

Independent Examiner's Report to the Trustees of Altrincham Baptist Church

Independent examiner's report to the trustees of Altrincham Baptist Church
I report to the charity trustees on my examination of the accounts of Altrincham Baptist Church (the charity) for the year ended 31st March 2024, which are set out on pages 13 to 28.

Responsibilities and basis of report
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity, as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, 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.

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.

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

19th December 2024

Altrincham Baptist Church

Statement of Financial Activities
for the year ended 31st March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
INCOME FROM:					
Donations and legacies	2	**238,554**	**126,238**	**364,793**	402,628
Charitable activities					
Church activities	3	**7,165**	**610**	**7,775**	9,051
Other trading activities	4	**13,697**	**-**	**13,697**	9,608
Investments	5	**56,429**	**-**	**56,429**	43,946
Total income		**315,845**	**126,848**	**442,693**	465,233
EXPENDITURE ON:					
Raising funds		**4,659**	**-**	**4,659**	3,459
Charitable activities					
Church activities	6	**340,659**	**173,276**	**513,935**	580,026
Total expenditure		**345,318**	**173,276**	**518,594**	583,485
NET INCOME/(EXPENDITURE)		**(29,473)**	**(46,428)**	**(75,901)**	(118,252)
Transfers between funds	15	**(12,304)**	**12,304**	**-**	-
NET MOVEMENT IN FUNDS		**(41,777)**	**(34,124)**	**(75,901)**	(118,252)
RECONCILIATION OF FUNDS					
Total funds brought forward		**357,057**	**272,299**	**629,356**	747,608
TOTAL FUNDS CARRIED FORWARD		**315,280**	**238,175**	**553,455**	629,356

All results relate to continuing operations and there are no gains or losses other than those shown above.

The notes form part of these financial statements

Altrincham Baptist Church

Balance Sheet
31st March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS					
Tangible assets	11	**77,045**	**176,647**	**253,692**	227,349
CURRENT ASSETS					
Debtors	12	**16,320**	**3,774**	**20,094**	19,172
Cash at bank and in hand		**236,692**	**62,773**	**299,465**	414,735
		253,012	**66,547**	**319,559**	433,907
CREDITORS					
Amounts falling due within one year	13	**147,770**	**5,019**	**19,796**	31,900
NET CURRENT ASSETS		**238,235**	**61,528**	**299,763**	402,007
TOTAL ASSETS LESS CURRENT LIABILITIES		**315,280**	**238,175**	**553,455**	629,356
NET ASSETS		**315,280**	**238,175**	**553,455**	629,356
FUNDS OF THE CHARITY	15				
Unrestricted funds				**315,280**	357,057
Restricted funds				**238,175**	272,299
TOTAL FUNDS				**553,455**	629,356

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2024 and were signed on its behalf by:

I Ormshaw - Trustee

A Hardingham - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Chanties SQRP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The presentational currency of the financial statements is the Pound Sterling (£).

Going concern
The trustees are of the view that the future of the charity is secure due to the level of free reserves being more than sufficient to meet its short to medium term liabilities. As a result, the trustees are of the opinion that the charity continues to be a going concern and that it is therefore appropriate to prepare its financial statements on that basis.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the accounting policies, Trustees are required to make judgement estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimated useful lives and residual values. These estimates are reassessed annually and, when necessary, adjusted to reflect the current circumstances.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

continued...

1. **ACCOUNTING POLICIES – continued**

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Allocation and apportionment of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support church activities.

Tangible fixed assets
Tangible fixed assets costing more than £1,000 are capitalised and depreciated on a straight-line basis over periods which do not exceed their economic lives.

Tangible fixed assets (continued)
The periods used are as follows:

Land and buildings	10 years
Improvements to property	10 years
Fixtures and fittings	4 years
Office equipment	4 years

Residential property is used for private residential accommodation and is not depreciated. The value and condition of residential property is reviewed annually by the trustees for impairment.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Deposits for more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount paid in advance.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at the amount the charity anticipates it will pay to settle the debt.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. **ACCOUNTING POLICIES – continued**

Financial instruments
The charity only holds financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

Volunteers
The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by the volunteers can be found in the Trustees' Annual Report.

continued...

2. **DONATIONS**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Donations	**185,976**	**15,398**	**201,374**	236,714
Gift aid	**42,578**	**1,552**	**44,130**	49,994
Legacies	**10,000**	**-**	**10,000**	3,000
Grants	**-**	**109,288**	**109,288**	112,920
	238,554	**126,238**	**364,792**	402,628

Grants received, included in the above, are as follows:

All restricted funds

	2024 Total £	2023 Total £
Altrincham Interchange	**14,575**	8,875
Children	**-**	1,742
Community Hub running costs	**33,332**	40,128
Contact Centre	**2,000**	1,300
Cost of Living	**19,892**	-
Customer advice and relationship management	**-**	13,500
Food related projects	**-**	833
Holiday Activities and Food provision	**-**	1,959
Hong Kong Autumn Event	**3,990**	-
Hong Kong Welcome Hub	**-**	2,235
Household support	**20,000**	15,000
Inclusive Neighbourhood	**-**	1,980
Living Room Project	**-**	5,000
Ukraine	**4,999**	5,368
Volunteer Funding	**10,500**	-
Xmas and Easter hampers	**-**	15,000
	109,288	112,920

continued...

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Response Hub	**2,086**	**610**	**2,696**	4,274
Good companions	**-**	**-**	**-**	65
Youth trips and activities	**3,306**	**-**	**3,306**	1,875
Holiday Club	**139**	-	**139**	1,530
Other	**1,634**	**-**	**1,634**	1,307
	7,165	**610**	**7,775**	9,051

4. OTHER TRADING ACTIVITIES

All unrestricted funds

	2024 Total £	2023 Total £
Coffee lounge	**10,286**	6,307
Toddler group	**3,411**	3,301
	13,697	9,608

5. INVESTMENTS

All unrestricted funds

	2024 Total £	2023 Total £
Deposit account interest	**6,162**	2,403
Rental income	**50,267**	41,543
	56,429	43,946

continued...

6. CHURCH OPERATING EXPENSES

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Youth, children and other ministries	**8,913**	**3,804**	**12,717**	12,046
Sunday worship	**2,391**	**-**	**2,391**	2,100
Local and UK mission	**16,586**	**57,109**	**73,694**	87,906
Overseas mission	**16,629**	**4,083**	**20,712**	33,081
Staff costs (note 9)	**122,751**	**19,712**	**142,463**	145,074
Conferences and literature	**716**	**-**	**716**	1,525
Hardship fund	**-**	**2,408**	**2,408**	1,483
Support and governance costs (note 7)	**172,673**	**86,160**	**258,833**	296,811
	340,659	**173,276**	**513,935**	580,026

7. SUPPORT AND GOVERANCE COSTS

	Support Costs £	Governance Costs £	2024 Total £	2023 Total £
Staff costs (note 9)	**89,057**	**-**	**89,057**	85,677
Insurance	**9,129**	**-**	**9,129**	8,625
Heat and light	**38,826**	**-**	**38,826**	20,548
Telephone	**4,445**	**-**	**4,445**	4,395
Postage and stationery	**8,451**	**-**	**8,451**	8,148
Leasing and maintenance	**1,566**	**-**	**1,566**	1,278
Sundries	**2,023**	**-**	**2,023**	6,741
Repairs and renewals	**51,774**	**-**	**51,774**	31,454
Rent, rates and water	**18,774**	**-**	**18,774**	22,277
Professional fees	**2,137**	**-**	**2,137**	1,606
Travel and subsistence	**641**	**-**	**641**	1,370
Depreciation	**27,608**	**-**	**27,608**	101,666
Bank charges	**148**	**-**	**148**	140
Independent examiner's fees: Independent examination	-	**1,596**	**1,596**	1,347
Independent examiner's fees: Other services	**-**	**2,658**	**2,658**	1,545
	254,579	**4,254**	**258,833**	**296,811**

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

	Gross Salary £	Employer NI £	Employer pension £	Total 2024 £	Total 2023 £
Rev. Ashley Hardingham	**35,712**	**2,596**	**6,250**	**44,558**	40,529
Rev. Andrew Hawksworth	**21,577**	**955**	**647**	**23,179**	27,947
Mrs Claire Addis	**11,105**	**150**	**333**	**11,588**	10,390
	68,394	**3,701**	**7,230**	**79,325**	78,866

Trustees are paid in accordance with their contract of employment for the work they do on behalf of the church. The number of trustees to whom retirement benefits were accruing was three (2023: three).

Trustees' expenses

Two (2023: two) trustees were reimbursed £624 (2023: £1,834) for travel and subsistence expenses during the year.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	**209,998**	211,383
Social security costs	**9,888**	9,026
Other pension costs	**11,634**	10,342
	231,520	230,751

The Key Management Personnel of the charity is comprised of the Trustees and the Core Team. The total employee benefits of Key Management Personnel in the year were £121,617 (2023: £130,352).

The average monthly number of employees during the year was as follows:

	2024	2023
Religious activities	**6**	6
Administrative	**7**	7
	13	13

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£
INCOME FROM:			
Donations and legacies	269,079	133,549	402,628
Charitable activities			
Church activities	8,776	275	9,051
Other trading activities	9,608	-	9,608
Investments	43,946	-	43,946
Total income	331,409	133,824	465,233
EXPENDITURE ON:			
Raising funds	3,459	-	3,459
Charitable activities			
Church activities	354,563	225,463	580,026
Total expenditure	358,022	225,463	583,485
NET INCOME/(EXPENDITURE)	(26,613)	(91,639)	(118,252)
Transfers between funds	(16,921)	16,921	-
NET MOVEMENT IN FUNDS	(43,534)	(74,718)	(118,252)
RECONCILIATION OF FUNDS			
Total funds brought forward	400,591	347,017	747,608
TOTAL FUNDS CARRIED FORWARD	357,057	272,299	629,356

continued...

11. **TANGIBLE FIXED ASSETS**

	Freehold property £	Residential property £	Improvements to leasehold property £
COST			
At 1st April 2023	1,598,817	140,000	102,827
Additions	-	-	53,951
Disposals	-	-	-
At 31st March 2024	**1,598,817**	**140,000**	**156,778**
DEPRECIATION			
At 1st April 2023	1,589,857	-	63,821
Charge for year	**62**	**-**	**16,695**
Eliminated on disposal	**-**	**-**	**-**
At 31st March 2024	**1,589,919**	-	**80,516**
NET BOOK VALUE			
At 31st March 2024	**8,898**	**140,000**	**76,262**
At 31st March 2023	8,960	140,000	39,006

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2023	**185,947**	**29,375**	**2,056,966**
Additions	**-**	**-**	**53,951**
Disposals	**1,700**	**7,797**	**9,497**
At 31st March 2024	**184,247**	**21,578**	**2,101,420**
DEPRECIATION			
At 1st April 2023	**147,717**	**28,222**	**1,829,617**
Charge for year	**10,104**	**747**	**27,608**
Eliminated on disposal	**1,700**	**7,797**	**9,497**
At 31st March 2024	**156,121**	**21,172**	**1,847,728**
NET BOOK VALUE			
At 31st March 2024	**28,126**	**406**	**253,692**
At 31st March 2023	38,230	1,153	227,349

At the balance sheet date, The Baptist Union Corporation Ltd held the title to the church building on Hale Road, Altrincham on trust for the current and future congregations of the church. They recognise that, whilst they hold legal title to the property, the local church should recognise the asset, as well as any liabilities. In May 2012, the church contributed £140,000 to the purchase price of a property for Reverend Ashley and Mrs Sandra Hardingham. By virtue of a Declaration of Trust dated May 2012, this equitable interest is held by North Western Baptist Association as custodian trustee. The charity's buildings have an insured value of £4,792,558.

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**3,153**	4,014
Other debtors	**219**	2,007
Prepayments and accrued income	**16,362**	13,151
	20,094	19,172

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**8,748**	16,531
Social security and other taxes	**-**	2,850
Other creditors	**2**	324
Accrued expenses	**11,046**	12,195
	19,796	31,900

Deposits for room hire at The Hub that are received prior to the balance sheet date for an event occurring in the next financial period are included in deferred income. The value of deposits held at the balance sheet date was £550 (2023: £2,238). Room hire income is recognised in the Statement of Financial Activities when the event occurs.

14. LEASING AGREEMENTS

	2024	2023
	£	£
Within one year	**1,195**	1,195
Between one and five years	**3,586**	4,781
	4,781	5,976

Operating lease payments recognised within the Statement of Financial Activities during the year totalled £1,375 (2023: £1,368).

continued...

15. **MOVEMENT IN FUNDS**

	At 01.04.23 £	Net movement in funds £	Transfers between funds £	At 31.03.24 £
Unrestricted funds				
General	**233,267**	**(14,145)**	**(9,212)**	**209,910**
Toddlers	**721**	**(148)**	**-**	**573**
Good Companions	**76**	**-**	**(50)**	**26**
Hub Development	**85,991**	**(17,973)**	**(2,982)**	**65,036**
Legacy	**36,415**	**2,913**	**1**	**39,329**
Response Hub	**500**	**(85)**	**(61)**	**354**
Art Club	**87**	**(36)**	**-**	**51**
	357,057	**(29,474)**	**(12,304)**	**315,279**
Restricted funds				
Christians Against Poverty (CAP)	**4,926**	**(12,302)**	**12,303**	**4,927**
Christmas/Harvest	**-**	**(1)**	**1**	**-**
Contact	**2,415**	**355**	**-**	**2,770**
TTT/Millennium	**5,391**	**(62)**	**(2)**	**5,327**
Manses	**148,480**	**-**	**1**	**148,481**
Hub Development and grants	**43,111**	**(19,882)**	**(1)**	**23,228**
Seniors	**3,554**	**(1,634)**	**-**	**1,920**
Blessing	**8,689**	**(2,408)**	**-**	**6,281**
Response Hub	**53,215**	**(8,381)**	**2**	**44,836**
Children	**2,518**	**(2,112)**	**-**	**406**
	272,299	**(46,427)**	**12,304**	**238,176**
TOTAL FUNDS	**629,356**	**75,901**	**-**	**553,455**

The purpose of individual funds are described in more detail on page six.

continued...

15. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included on the previous page, are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
General	**303,783**	**(317,928)**	**(14,145)**
Toddlers	**-**	**(148)**	**(148)**
Good Companions	**-**	**-**	**-**
Hub Development	**-**	**(17,973)**	**(17,973)**
Legacy	**10,000**	**(7,087)**	**2,913**
Response Hub	**2,062**	**(2,147)**	**(85)**
Art Club	**-**	**(36)**	**(36)**
	315,845	**(345,319)**	**(29,474)**
Restricted funds			
Christians Against Poverty (CAP)	**6,852**	**(19,154)**	**(12,302)**
Christmas/Harvest	**7,636**	**(7,637)**	**(1)**
Contact	**2,000**	**(1,645)**	**355**
TTT/Millennium	**-**	**(62)**	**(62)**
Manses	**-**	**-**	**-**
The Hub	**253**	**(20,135)**	**(19,882)**
Seniors	**-**	**(1,634)**	**(1,634)**
Blessing	**-**	**(2,408)**	**(2,408)**
Response Hub	**110,098**	**(118,479)**	**(8,381)**
Children	**10**	**(2,122)**	**(2,112)**
	126,849	**(173,276)**	**(46,427)**
TOTAL FUNDS	**442,694**	**(518,595)**	**(75,901)**

continued...

15. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 01.04.22 £	Net movement in funds £	Transfers between funds £	At 31.03.23 £
Unrestricted funds				
General	263,850	(13,693)	(16,890)	233,267
Toddlers	621	100	-	721
Good Companions	76	-	-	76
Hub Development	36,520	(529)	50,000	85,991
Legacy	99,073	(12,658)	(50,000)	36,415
Response Hub	451	80	(31)	500
Art Club	-	87	-	87
	400,591	(26,613)	(16,921)	357,057
Restricted funds				
Christians Against Poverty (CAP)	4,926	(14,821)	14,821	4,926
Christmas/Harvest	-	-	-	-
Contact	3,263	(848)	-	2,415
TTT/Millennium	59,931	(54,540)	-	5,391
Manses	173,990	(25,510)	-	148,480
Hub Development and grants	46,249	(3,138)	-	43,111
Seniors	4,030	(476)	-	3,554
Blessing	7,823	(1,234)	2,100	8,689
Response Hub	46,805	6,410	-	53,215
Children	-	2,518	-	2,518
	347,017	(91,639)	16,921	272,299
TOTAL FUNDS	747,608	(118,252)	-	629,356

Comparative net movement in funds, included in the above are as follows:

continued...

	Income	Movement Expenditure	in funds
	£	£	£
Unrestricted funds			
General	323,145	(336,838)	(13,693)
Toddlers	100	-	100
Good Companions	-	-	-
Hub Development	1,000	(1,529)	(529)
Legacy	3,000	(15,658)	(12,658)
Response Hub	3,999	(3,919)	80
Art Club	165	(78)	87
	331,409	(358,022)	(26,613)
Restricted funds			
Christians Against Poverty (CAP)	6,067	(20,888)	(14,821)
Christmas/Harvest	8,461	(8,461)	-
Contact	1,300	(2,148)	(848)
TTT/Millennium	-	(54,540)	(54,540)
Manses	-	(25,510)	(25,510)
The Hub	1,626	(4,764)	(3,138)
Seniors	-	(476)	(476)
Blessing	249	(1,483)	(1,234)
Response Hub	112,879	(106,469)	6,410
Children	3,242	(724)	2,518
	133,824	(225,463)	(91,639)
TOTAL FUNDS	465,233	(583,485)	(118,252)

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS

The church operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable for the year are charged to the Statement of Financial Activities.

During the year, the total pension charged to the Statement of Financial Activities was £11,634 (2023: £10,531) and there was £nil (2023: £nil) outstanding in respect of unpaid contributions at the year end.

17. RELATED PARTY DISCLOSURES

For details of trustees' remuneration and expenses see note 8.

The church has an equitable interest in a property for which the title is held jointly by trustee Reverend Ashley Hardingham and his wife, Sandra Hardingham. See note 11 for further details. The charity made payments during the year totalling £15,457 (2023: £18,166) relating to this property.

During the year, the charity received £2,400 (2023: £2,400) from Mr Rob Peirson, a member of the charity's Key Management Personnel, in respect of the rental of premises and contributed £2,313 (2023: £2,000) towards Mr Peirson's college fees.

During the year, Altrincham Baptist Church received donations from the trustees and their close family members, without conditions, totalling £37,680 (2023: £37,680).

18. FUNDS RECEIVED AS AGENT

During the year, the charity acted as agent in the transfer of £nil (2023: £56,000) from two individuals to Macedonian Vision Africa, a Ugandan based Christian NGO (Non-Government Organisation). There were no balances held as agent at the balance sheet date.

ALTRINCHAM BAPTIST CHURCH

England & Wales - Charity number 1130343

Accounts

REGISTERED CHARITY NUMBER: 1130343

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2023

for

Altrincham Baptist Church

Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Altrincham Baptist Church

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for the year ended 31st March 2023

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Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2023

Introduction
In September 2022 the church marked its 150th anniversary, a testimony to God's blessing and faithfulness towards this Christian community. To celebrate the occasion, a weekend of activities was planned. Church member and former church secretary, Stephen Birchall, was invited to give a talk about the history of the church. The church also gathered for a family fun night where games based on the life and history of the church were enjoyed and selected minutes from the records of church and leaders' meetings were read. On the Sunday, former minister of the church and principal of Spurgeon's College, Reverend Dr Nigel G. Wright was invited to preach. In marking this occasion, we sensed gratitude for those who had gone before, recognised the responsibility we had as the current torchbearers and recognised our responsibility to pass on the church, as best we can, for future generations.

Church Life
The church ('ABC') continues to meet each Sunday for gathered worship. Having emerged from the restrictions of the pandemic the church has been dusting itself down, surveying the landscape and has sought to only reestablish those practices which are helpful and appropriate to post-pandemic life.

The appointment of Nicola Avery to be our mission and communities leader has been very significant. Nicola's role has been to invite everybody at ABC to find a small group or community where they can find pastoral support, discipleship encouragement and also the possibility of some form of missional outreach. In addition, Nicola has met with people who are new to the church, making them feel welcome and signposting them to groups and communities. Importantly, this has grown the network of relationships and a sense of church-wide community and has made this stronger that it was before the pandemic.

Work with children and young people continues to be a strong theme in the life of the church. In May, we appointed a new Children and Families leader. Rachel has assessed the existing provision and has continued with some activities while also initiating new ones. This has included a new After School Club and a drop-in baby and toddler group for children with additional needs. The youth work continues well, with a strong relational and pastoral culture and it is hoped that a new mentoring project might be established with the young people.

We have been delighted to see increasing numbers of people being baptised, especially since the autumn. Many of these people have been Christians for a number for years, and yet, a new-found sense of commitment has led them to take this step of obedience.

We are grateful to those elders who have served the church through the past year who have now stepped down, namely Kathryn Roberts, Paul Rowley and Alvin Wilson.

Discerning Inclusion
The year 2022-23 saw just about the complete discernment process as the church considered its position on the welcome and inclusion of those from LGBTQ+ communities in the life and activity of the church. This process involved the church completing the Creating Sanctuary course, undertaking extensive bible studies together, reading books and other literature which presented both opinions, and considering together the likely implications for baptism, membership, leadership and marriage. In November 2022, the elders set a date for a final decision and then also determined the precise wording of the statements which were to be decided upon. In February, the church members gathered together at a special church meeting to determine together our shared view. The statements and the % in favour of each statement are as follows:

1. *Altrincham Baptist Church believes that all people are loved by God. We welcome people of all ages, genders, ethnicities, gender identities, sexual orientations, physical and mental abilities, neuro-diversities, education, classes, economic status or political outlook.* 97%

2. *We welcome all people who are seeking to follow Jesus to participate in all areas of church life including baptism, communion, church membership, child dedication, leadership of mission and ministry and eldership.* 93%

3. *Some of us hold the view that while the biblical vision of marriage is cast as a male-female union, all the good of marriage can be pursued and enjoyed by same-sex couples and that such unions should be recognised and celebrated as marriages. Other members hold the conviction that the complementarity of one woman and one man is vital to what makes a marriage. Given our different views on this, we cannot in unity conduct a wedding for a same-sex couple, but we can warmly receive same sex couples into our community to participate in all areas of church life.* 83%

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2023

4. *We commit ourselves to living graciously together in the community of Christ regardless of differences on these matters and call each of us to the love and grace which are fundamental aspects of the Christian community.* 98%

The outcome was therefore overwhelmingly in favour of the move to become an affirming church. This has had significant implications for the church. In terms of numbers, the discerned outcome has resulted in a fall both in membership and income. There were a significant minority who either left the church during the process, or did so after the outcome was determined. We regret this deeply. This led to a commensurate drop in church income because these members stopped giving to the church, resulting in a deficit for the financial year.

However, since the decision, the church has experienced something of a renaissance. There are new levels of freedom, unity and joy, which I haven't hitherto experienced in my twelve years leading the church. Our new openness to those from the LGBTQ+ communities has precipitated a new openness to other groups who might have previously found it difficult to be included in church life. Those with neuro diversity and many who are currently seeking asylum have found a new, warmer welcome at ABC. Old structures have been replaced by greater flexibility and our culture has shifted to be messier and more accommodating. We have also seen new people drawn to ABC who are not part of LGBTQ+ communities but are attending because of our new stance. Whilst the process has undoubtedly been difficult, we have now reached a new place of welcome and unity. Whilst this has yet to work its way through in terms of increased membership and income, we are hopeful that this will soon be the natural consequence.

Hub Activity
The Hub, our community building, retains its vital place in the life and activity of the church. Each aspect of our vision, 'be disciples, make disciples, reveal the kingdom of God', finds evident expression in the work which The Hub undertakes. Once again, the availability of food, hospitality and welcome have combined to serve, feed, resource and bless the wider community. *The Bread and Butter Thing* continues to make cheap foods available to 80+ families p/w, *Free Food Friday* gives away food to a further 25 families p/w and the weekly community meal serves over 50 p/w. The Community Hub continues to be an outlet for the *Income Support Fund* and continues with *Buddy-Walking* and *Wellbeing Calls*.

We have also seen a local hotel used to house those seeking asylum and are beginning to work with other churches to serve these people. Our experience of working with people from Ukraine and also Hong Kong will hopefully help us to work effectively with those from the many different nationalities who live in the hotel.

Renew Wellbeing
Renew Wellbeing is a national charity which seeks to provide low-level mental health support through churches. We made an appointment to the funded role of coordinator of the Renew Wellbeing centre which we are hoping to open in the near future. It is hoped that this work will be based in two rooms in the Altrincham Interchange, and we are working with Northern Rail to secure this space and see them renovate it in advance of our occupation.

Buildings
We continue to ensure that the buildings we use on Hale Road and on Pownall Road remain in as good a state of repair as possible. The newly convened 'Buildings Team' ensure that all maintenance work is scheduled and carried out and that improvements are made to buildings as time and resource become available.

Summary
Given recent years of external change (the pandemic), the past year has been a time when we have begun to make the internal changes to reorder and reposition ourselves to be in the best possible place and shape to fulfil our vision in the world. This continues to demand courage, faithfulness, creativity and it is reported that murdered Archbishop Oscar Romero said, *'A church that doesn't provoke any crisis, a gospel that doesn't unsettle, a Word of God that doesn't get under your skin, what kind of Gospel is that? Preachers who avoid every thorny matter, so as not to be harassed, do not light up to the world.'* It is to such that we continue to aspire and work.

Reverend Ashley Hardingham - Lead Minister

Altrincham Baptist Church

Report of the Trustees
for the year ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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) (issued October 2019).

OBJECTIVES AND ACTIVITIES

Altrincham Baptist Church was founded on 19th April 1882 and our Hale Road chapel was acquired on 27th August 1892. The church has worshipped in this building since then, apart from a temporary period of relocation due to building works from 2007-2012. The charity also leases the Hub building on Pownall Road (since 2008) from Trafford Council.

The principal purpose of the church, as set out in the constitution, is the advancement of the Christian faith according to the Baptist denomination principles. The church may also advance education and carry out other charitable purposes in the United Kingdom or other parts of the world. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

The mission statement accurately reflects the activities that encompass the fulfilment of the charity aims. The mission statement is: "be a disciple, make disciples and reveal the kingdom of God". By encouraging the example set by Jesus Christ in the New Testament, the church seeks to enable its members and attendees to achieve the stated purpose set out above.

Significant Activities

2022-23 was in the most part the first full year of life 'returning to normal' after the pandemic. Sunday services, children's activities and work in the Hub building and Community Hub were settling into a positive rhythm of stability with some growth. The year began with questions around "do we or don't we wear face masks"; for which we are glad we did not have to return to those habits again.

The most significant activity in this year was the discussion, debate and learning that was conducted with the church body regarding the inclusion of LGBTQ+ people. This culminated in a significant decision made in February 2023 – more detail is included in the Lead Minister's section of this report. One of the effects of exploring this topic was the decision of some members of the church choosing to leave, as this did not align with their theology and beliefs. We acknowledged at the time that this might happen and expected there to be a reduction in giving due to those leaving the church. The full impact of this is yet to be determined.

In April 2022, the church made space available in the Hale Road building for a "free shop", run by volunteers from the local community, for Ukrainians to come and get clothing and toiletry items donated by te community. This was accessed by hundreds of people over the period it was open. In addition, the church hosted meetings of up to 60 Ukrainian refugees and their sponsors at Hale Road, to develop an informal support network for sponsors and their guests, as well as hosting a weekly time at the Hub to provide a safe, warm space for new refugees from Ukraine to meet other Ukrainians and get advice on settling in to life in the UK.

The refurbishment of elements of the Hub building has continued, making use of restricted funds previously designated for that purpose. This work has been led by an able project manager who is from the ABC congregation and a team of volunteers who coordinate and contribute to the works being undertaken.

The Community Hub, with majority funding from and in partnership with Trafford Council, has grown from strength to strength this year and continues to provide support for those in the local community. The Hub building also leases out its rooms for private hire and has a café which has re-opened for two days a week following the closure during the pandemic. The Home Office confirmed in February 2023 that 140 asylum seekers would be arriving in Hale (less than half a mile away), making the Community Hub the obvious on the ground, grassroots support that the Council turned to. It has been a steep learning curve navigating the system: the politics, Serco and hotel staff structure, Care UK, Migrant help etc., and all of which has been done with the support of Hale Churches Together and a fantastic staff and volunteer team.

Significant Activities (continued)
The church also arranges events at certain key times of the year and invites the community to attend or participate, for example a summer holiday club, Christmas nativity and carol service.

Measuring whether the church's stated purpose and mission statement are being achieved is not always straightforward, but what remains the most significant factor is the number of individuals who accept Christ as their Lord and Saviour and regularly attend activities associated with the church. Also vital to measuring our impact in the local area is the number of people that interact with and gain support from the activities provided through the church in the Hub. It is the hope of the church that people accessing support through the Community Hub would come to know Jesus Christ and engage with the church through Sunday morning services or other groups organised throughout the week.

The church gives away a proportion of its income to other individuals or organisations by way of gifts. These are overseen by the World Mission Team which reports to the Charity Trustees. Further gifts are made following specific opportunities to give towards for Harvest appeal in October and a Christmas appeal. The church also contributes to other community giving initiatives, for example Christmas and Easter Hampers for families accessing the food banks or the Christians Against Poverty debt service. Additionally, the church has provided a Contact Centre for 33 years in which children of separated families can spend quality time with the parent that they no longer live with in a relaxed and homely environment. Most applications to use the Centre come direct from one of the parents (usually the one seeking contact) but we also receive referrals from Solicitors, Social Services and CAFCASS (the Court service that represents the children's interests) . We are fully accredited by The National Assoc. of Child Contact Centres, of which there are over 300 throughout England, Wales and N. Ireland.

The church is fortunate to have so many people who give of their time to volunteer in various aspects of the running of the church. There is a paid staff team (mostly part time) who undertake the core ministry and administration of the church. The volunteers resource many aspects of running the Hub (e.g. café and reception) and Sunday gatherings (e.g. music, audio-visual, welcoming, children and youth activities), and the numerous activities provided by the Community Hub.

Public benefit
The Trustees confirm that they have taken into account to the Charity Commission's general guidance on public benefit when reviewing our mission, purpose and objectives and in carrying out the Church activities. We have concluded that the Church operates in compliance with these guidelines.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
We have mentioned elsewhere in this report that in October 2022 we celebrated the 150th anniversary of Baptists in Altrincham. We marked the occasion with a weekend of celebrations that included previous ministers and members attending and joining in the activities.

As a church it is not our practice or raison d'être to either set or focus on quantifiable expressions of performance. Instead, we might describe progress in terms of largely qualifiable expressions, such as the transformation of individuals' lives to be as Jesus was, and as described in the Bible. The extent of change in lives is perceptive and observable and any degree of change dependent on the viewpoint of the observer.

In the year covered by this report, activities of the church have almost returned to the level of activity enjoyed prior to the pandemic. In addition to the Sunday service and associated children's provision, the activities in the Hub building have continued to embed and flourish. These include rooms for private hire for paid or free activities for the general public, with a view to providing support, friendship and community engagement. These include a toddler group twice a week, Little Stars group once a month for parents and carers of children under three and a half with additional needs, Paddingtons peer support group for families created through fostering and adoption that meets once per month. Additionally, the work done through the Community Hub in partnership with Trafford Council and charity groups has been substantial with the hosting of The Bread and Butter Thing food distribution charity, reaching its maximum capacity of eighty recipients, Community meal every Wednesday evening, emergency food bank and children and young people's provision. Free Food Friday is supported with donations from Tesco and other giving, where residents can pick up a bag of food for free. There is a dedicated team of volunteers and a blossoming community that not only come for the food but a coffee and a chat.

Charitable activities (continued)
More new and exciting things include the reinvigoration of small fellowship groups, thanks to the excellent work of a volunteer member of the church. Newcomers to the church and those not currently in a small group of some kind have been invited to join groups or even create new groups and be part of a smaller community where discipleship can be lived out. Time has also been invested in working with the leaders of small groups, and anyone in a leadership role through three sessions to invest in leadership support and development.

With the re-establishment of the Sunday services, a Sunday offertory was reintroduced for those who prefer to give directly during the services. The uptake has been small, but we consider it a vital part of our commitment to attending a church and have continued with the collection of the offering.

The church had to agree a challenging budget at the start of 2022 and members agreed a budget with a shortfall of £56,000 between expected expenditure and income and agreed to use some of the healthy reserves the church had at the time to cover a shortfall for up to 2 years, whilst being prudent with our budgeting process and not compromising on our commitments.

Church membership in March 2022 was 216, reduced to 205 by March 2023. Whist these are the numbers of actual members who have formally agreed to become members of the church in accordance with the Baptist tradition, there remains a large number of regular and new church attendees who have not formalised their membership.

FINANCIAL REVIEW
Financial position
The church continued to have two main income streams: donations and income from activity at the Hub. Donations support charitable activity at the church, with the main overhead being salaries. Total income in the year was £465,233, 11.7% lower than the previous year (2022: £527,127). Donation, grant and legacy income for the year was £402,628, 17.5% lower than the previous year (2022: £488,273) because legacy income was significantly lower than the previous year, whilst income from donations and gift aid reduced by 9.6% and grant income increased by 19%.

Grant income received during the year was £112,920 (2022: £94,840), a large proportion of which, in both the current and previous financial years, relate to the Community Hub activities and running costs.

Operating costs were £481,819 (2022: £361,120), an increase of 33.4%, resulting in an operating deficit (before depreciation charges) of £16,586, compared to the previous year's operating surplus of £166,007. Staff costs rose by 25% compared to the previous year with direct charitable expenditure relating to UK, local and overseas mission costs increasing by 45%.

Income from Hub space rental and café related income was £51,151 compared with £30,251 in the previous year. Operating expenditure on coffee lounge and toddler group was £3,459 compared with £4,374 in the previous year.

Total funds carried forward are £629,356 compared with £747,608 the previous year. Unrestricted general funds stood at £357,057 at the balance sheet date (2022: £400,591). The balances in other funds are detailed in note 15 to the financial statements.

FINANCIAL REVIEW - continued

Reserves policy

The charity generates a regular income by way of gifts and donations, as well as the hiring of rooms at The Hub and the operation of a café, which is adequate to cover the projected expenditure. In addition, the charity seeks to maintain free reserves equivalent to three months' operating expenditure to enable it to meet any unforeseen costs or to cover any short term drop in income (approximately £120,500). Free reserves held at the balance sheet date were £214,871 (2022: £237,187).

Material restricted and designated funds.

The Christian Against Poverty ("CAP") fund was established in 2008 to account for the activities of the church working alongside the charity of the same name.

The Contact Centre Fund was established in 2007, to account for the activities associated with the Contact Centre operating in church premises on Saturday mornings.

The Turning the Tide Fund ("TTT") was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium Fund was launched in December 1997. These funds are shown together although they are accounted for separately.

The Manses Fund relates to The Holborn Trust, which was set up in 2008 to account for the proceeds of the sale of 80 Hale Road, Altrincham. Holborn Trusts are the Model Trusts for Manses approved by the Union pursuant to the Baptist and Congregational Trusts Act 1951. A second manse, 43 Hale Road was sold in 2012, the proceeds of both these sales are held in a separate fund.

The Hub Development Fund is held to support the activities and renovation of The Hub Community Centre.

The Blessing Fund is available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Response Hub funds are used to support the operating costs of the Response Hub run in partnership with Trafford Council.

The legacy fund is used to ringfence the charity's legacy income. Each year a decision is made as to the intended use of these funds with transfers made to other funds accordingly.

Fund transfers.

£14,821 was transferred from general funds to the Christian's Against Poverty (CAP) fund to cover the costs of a salaried worker and other expenses and this is accounted for in the CAP fund. In addition, £2,100 was transferred from general funds to the Blessing fund during the year and £50,000 was transferred from the Legacy fund to the Hub Development fund, as the intention is to spend this money on projects at the Hub.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the Church for the foreseeable future. The Trustees are therefore of the opinion that it remains appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The key aspects of future planning are as follows:

a. **Rob Peirson to college?**
   Our youth minister is currently exploring the possibility of training to become an accredited Baptist minister. If he is accepted for training he will be leaving us to gain broader church experience.
b. **External funding**
   Given tightening finances we are seeking to become more effective in securing external grant funding in order to maintain the high level of projects the Community Hub current supports.
c. **Asylum Seekers**
   Our work with asylum seekers is expected to become an increasingly significant aspect of how we serve as a church.
d. **Budget balancing**
   We will continue to work to balance income and expenditure, encouraging financial giving by church members and exploring options to make our buildings available for external hirers.
e. **Growing and establishing our understanding and practice as an inclusive and hospitable church**
   Having become an 'affirming church' we will continue to explore what this means for us and how we might 'enlarge our tents' to welcome people and encourage the truth of the Bible, the transforming work of the Holy Spirit and the redeeming effect of the Christian community to bring God's change in all of us.
f. **Easter in John Leigh Park and Altrincham high street**
   We look forward to the mission opportunities we have over easter to share Christian faith in a local park and in the high street. A 'graffiti wall', prayer tree and clay modelling will all be ways by which we hope to prompt and encourage faith in the wider community of Altrincham.
g. **Sabbatical**
   It should be noted that our lead minister, Ashley Hardingham, will be taking a sabbatical June-August 2023. All necessary steps will be taken to ensure the continued and effective work of the church over this time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The current church constitution was adopted in 2009. This is enhanced by a practice and procedures document which sets out in more details how the general aims and proper governance of the church are to be achieved.

Recruitment, induction and training of new trustees

The constitution provides for the appointment and retirement (on rotation every three years) of the Charity Trustees, who are also either Ministers or Elders of the church. There must currently be no less than seven and no more than twelve trustees in addition to any Ministers, and whilst Trustees may also be employees there must always be a greater number of non-employed to employed Trustees. Any prospective Trustees are nominated by the Elders and elected at the AGM in accordance with the process set out in the Church Constitution. New trustees are introduced to the workings of the charity, their roles and responsibilities, and are kept updated through regular trustees' meetings and communication throughout the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Organisational structure and decision making

During the 2022-23 financial year, the church was run on a day to day basis by the Core Team which consisted of:
- Lead Minister
- Assistant Minister
- Youth Pastor
- Children and Families' Worker

A new Children and Families Worker commenced in April 2022, replacing the previous incumbent who resigned their post. The post of the Operations Leader remained vacant for the year despite continued advertisement and requests to other local churches to advertise the vacancy. This has meant that the remaining core team have again carried significant additional work in this year, as well as the charity trustees taking on additional responsibilities to ensure the key requirements of the operation of the church were fulfilled.

In February 2022, the Church Meeting included the ratification of a number of decisions that were made in online meetings during the Covid period. The Baptist Union guidance did not make provisions for online decisions and/or voting and advised churches to ratify those decisions at the first available face to face opportunity.

In February 2023 the church members voted to amend the constitution to allow for online votes to be included. This is the first amendment made to the constitution since 2009.

Four new Trustees were elected at the AGM in July 2022, in accordance with the process set out in the Church Constitution. One of the new Trustees was nominated and appointed to the role of Treasurer, to replace the previous Treasurer who had faithfully served the church in this role for six years. Two Trustees completed their term of appointment and did not offer themselves for re-election. With the appointment of the four new Trustees, oversight roles to cover the breadth of the church were allocated to each Trustee to cover: pastoral oversight, the Community Hub, worship services, safeguarding, human resource management, world mission team, children and families, youth, contact centre and the CAP (Christians Against Poverty) work. Each Trustee will work with their associated team to provide a link between the Trustee/Eldership and the work of the team.

The Trustees meet as follows:
- At least once each month (save for August) including some other members of the leadership team as necessary to discuss spiritual and business issues and for prayer.
- Three times each year for Trustee business

Decisions of the charity are made by the church members. The trustees have delegated authority from the church membership for most routine decisions, and in turn, some are delegated to staff (primarily the Core Team). The constitution sets out the circumstances in which the members meeting must decide issues and the basis for any vote. The church meeting is an important reporting and accountability mechanism for the trustees. There are at least six church meetings each year, including an AGM (usually in July) for which an annual report is produced. Minutes are kept of all Trustee and Church Member meetings.

The Trustees commissioned an Operational Effectiveness Review through the UK Church Administrators Network (UCAN). After months of staff vacancies, and the changing size and shape of the church, an external consultant was invited to spend some time with staff and trustees during 28th February 2023 – 2nd March 2023 to explore where we could improve how the church operates administratively and operationally. The report received from this review is expected imminently. We recognise it is not going to be a quick fix, but we are wholeheartedly committed to finding the best solutions to enable us as a church to operate more efficiently and effectively to continue to do the work in the local community and in the church.

Safeguarding Training has been undertaken with North West Baptist Association to ensure that all our volunteers and staff undergo up to date training to the appropriate level.

Key management remuneration

The Core Team are accountable to the Trustees. The Lead Minster and Assistant Minister are also Trustees. Pay for the Lead Minister is set taking into account guidance for UK based minister stipends set by the Baptist Union whilst being mindful of our budgeted income and other expenditure.

Related parties
The church is affiliated to the North West Baptist Association and also the Baptist Union. The church is not permitted to hold or own property and property is currently held on behalf of the church where necessary by the Baptist Union Corporation Limited (previously North West Baptist Association).

One of the charity's trustees, Rev. Ashley Hardingham, holds the title to property in which Altrincham Baptist Church has an interest.

The church agrees, from time-to-time, to partner with other bodies (with similar charitable aims) or charitable organisations by way of "Associated Ministries". These are primarily overseen by the World Mission Team, responsible to the Charity Trustees. These are referred to in the "Achievements and performance" section of this report.

Risk management
The Trustees confirm that they have been kept informed of the major risks to which the Charity is exposed, the potential impact of individual risk should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Trustees consider to be acceptable.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Trustees' indemnity arrangements

Individual indemnities have been provided to the trustees, under which the charity has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the charity.

The Trustees have a duty to identify and review the risks to which the Church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130343

Principal address

Hale Road
Altrincham
Cheshire
WA14 2EW

Trustees

Rev. A Hardingham – Chair
Rev. A Hawksworth
Mrs S Hickson – Secretary
Mrs S Roberts (resigned 7th July 2023)
Mr P Rowley – Treasurer to 7th July 2022 (resigned 6th July 2022)
Mr A Wilson (resigned 7th July 2022)
Mr M McKay-Smith (resigned 2nd May 2022)
Mrs C Addis
Mrs V Horner
Dr I Ormshaw – Treasurer from 7th July 2022 (appointed 7th July 2022)
Mrs C Booth (appointed 7th July 2022)
Mrs K Holt (appointed 7th July 2022)
Mrs H Rouse (appointed 7th July 2022)
Mr N Breton (appointed 6th July 2023)
Mrs H Hinds (appointed 6th July 2023)

Independent Examiner

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Solicitors

Fiona Bruce Solicitors,
Justice House,
3 Grappenhall Road,
Stockton Heath,
Warrington,
Cheshire,
WA4 2AH

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Bankers

Royal Bank of Scotland,
4 The Downs,
Altrincham,
Cheshire,
WA14 2PY

Approved by order of the board of trustees on 18th December 2023 and signed on its behalf by:

Rev. A Hardingham - Trustee

Independent Examiner's Report to the Trustees of Altrincham Baptist Church

Independent examiner's report to the trustees of Altrincham Baptist Church
I report to the charity trustees on my examination of the accounts of Altrincham Baptist Church (the charity) for the year ended 31st March 2023, which are set out on pages 13 to 28.

Responsibilities and basis of report
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since the charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity, as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008, 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.

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.

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

19th December 2023

Altrincham Baptist Church

Statement of Financial Activities
for the year ended 31st March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
INCOME FROM:					
Donations and legacies	2	**269,079**	**133,549**	**402,628**	488,273
Charitable activities					
Church activities	3	**8,776**	**275**	**9,051**	5,434
Other trading activities	4	**9,608**	**-**	**9,608**	7,521
Investments	5	**43,946**	**-**	**43,946**	25,899
Total income		**331,409**	**133,824**	**465,233**	527,127
EXPENDITURE ON:					
Raising funds		**3,459**	**-**	**3,459**	4,374
Charitable activities					
Church activities	6	**354,563**	**225,463**	**580,026**	530,379
Total expenditure		**358,022**	**225,463**	**583,485**	534,753
NET INCOME/(EXPENDITURE)		**(26,613)**	**(91,639)**	**(118,252)**	**(7,626)**
Transfers between funds	15	**(16,921)**	**16,921**	**-**	**-**
NET MOVEMENT IN FUNDS		**(43,534)**	**(74,718)**	**(118,252)**	**(7,626)**
RECONCILIATION OF FUNDS					
Total funds brought forward		**400,591**	**347,017**	**747,608**	755,234
TOTAL FUNDS CARRIED FORWARD		**357,057**	**272,299**	**629,356**	747,608

All results relate to continuing operations and there are no gains or losses other than those shown above.

The notes form part of these financial statements

Altrincham Baptist Church

Balance Sheet
31st March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS					
Tangible assets	11	**42,728**	**184,621**	**227,349**	296,250
CURRENT ASSETS					
Debtors	12	**15,193**	**3,979**	**19,172**	17,018
Cash at bank and in hand		**320,248**	**94,487**	**414,735**	449,095
		335,441	**98,466**	**433,907**	466,113
CREDITORS					
Amounts falling due within one year	13	**21,112**	**10,788**	**31,900**	(14,755)
NET CURRENT ASSETS		**314,329**	**87,678**	**402,007**	451,358
TOTAL ASSETS LESS CURRENT LIABILITIES		**357,057**	**272,299**	**629,356**	747,608
NET ASSETS		**357,057**	**272,299**	**629,356**	747,608
FUNDS OF THE CHARITY	15				
Unrestricted funds				**357,057**	400,591
Restricted funds				**272,299**	347,017
TOTAL FUNDS				**629,356**	747,608

The financial statements were approved by the Board of Trustees and authorised for issue on 18th December 2023 and were signed on its behalf by:

I Ormshaw - Trustee

A Hardingham - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Chanties SQRP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The presentational currency of the financial statements is the Pound Sterling (£).

Going concern
The trustees are of the view that the future of the charity is secure due to the level of free reserves being more than sufficient to meet its short to medium term liabilities. As a result, the trustees are of the opinion that the charity continues to be a going concern and that it is therefore appropriate to prepare its financial statements on that basis.

Critical accounting judgements and key sources of estimation uncertainty
In the application of the accounting policies, Trustees are required to make judgement estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimated useful lives and residual values. These estimates are reassessed annually and, when necessary, adjusted to reflect the current circumstances.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

continued...

1. **ACCOUNTING POLICIES – continued**

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Allocation and apportionment of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support church activities.

Tangible fixed assets
Tangible fixed assets costing more than £1,000 are capitalised and depreciated on a straight-line basis over periods which do not exceed their economic lives.

Tangible fixed assets (continued)
The periods used are as follows:

Land and buildings	10 years
Improvements to property	10 years
Fixtures and fittings	4 years
Office equipment	4 years

Residential property is used for private residential accommodation and is not depreciated. The value and condition of residential property is reviewed annually by the trustees for impairment.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Deposits for more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount paid in advance.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at the amount the charity anticipates it will pay to settle the debt.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

1. **ACCOUNTING POLICIES – continued**

Financial instruments
The charity only holds financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with FRS102. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

Volunteers
The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by the volunteers can be found in the Trustees' Annual Report.

continued...

2. **DONATIONS**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations	**218,326**	**18,388**	**236,714**	259,115
Gift aid	**47,753**	**2,241**	**49,994**	57,952
Legacies	**3,000**	**-**	**3,000**	76,366
Grants	**-**	**112,920**	**112,920**	94,840
	269,079	**133,549**	**402,628**	488,273

Grants received, included in the above, are as follows:

All restricted funds

	2023 Total £	2022 Total £
Altrincham Interchange	**8,875**	-
Buddy Walking	**-**	2,882
Children	**1,742**	-
Community Hub running costs	**40,128**	59,175
Contact Centre	**1,300**	1,300
Coronavirus grants	**-**	4,667
Courtyard improvements	**-**	10,000
Customer advice and relationship management	**13,500**	-
Food related projects	**833**	-
Holiday Activities and Food provision	**1,959**	-
Hong Kong Welcome Hub	**2,235**	-
Household support	**15,000**	-
Inclusive Neighbourhood	**1,980**	-
Living Room Project	**5,000**	-
Ukraine	**5,368**	-
Wellbeing grant	**-**	5,000
Xmas and Easter hampers	**15,000**	11,816
	112,920	94,840

continued...

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Response Hub	**3,999**	**275**	**4,274**	4,338
Good companions	**65**	**-**	**65**	92
Youth trips and activities	**1,875**	**-**	**1,875**	-
Holiday Club	**1,530**	-	**1,530**	1,000
Other	**1,307**	**-**	**1,307**	4
	8,776	**275**	**9,051**	5,434

4. OTHER TRADING ACTIVITIES

All unrestricted funds

	2023 Total £	2022 Total £
Coffee lounge	**6,307**	2,542
Toddler group	**3,301**	4,979
	9,608	7,521

5. INVESTMENTS

All unrestricted funds

	2023 Total £	2022 Total £
Deposit account interest	**2,403**	769
Rental income	**41,543**	25,130
	43,946	25,899

continued...

6. CHURCH OPERATING EXPENSES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Youth, children and other ministries	**9,173**	**2,873**	**12,046**	11,518
Sunday worship	**2,100**	**-**	**2,100**	1,710
Local and UK mission	**23,479**	**64,427**	**87,906**	52,641
Overseas mission	**28,617**	**4,464**	**33,081**	27,422
Staff costs (note 9)	**129,959**	**15,115**	**145,074**	118,775
Conferences and literature	**1,525**	**-**	**1,525**	1,785
Hardship fund	**-**	**1,483**	**1,483**	1,795
Support and governance costs (note 7)	**159,710**	**137,101**	**296,811**	314,733
	354,563	**225,463**	**580,026**	530,379

7. SUPPORT AND GOVERANCE COSTS

	Support Costs £	Governance Costs £	2023 Total £	2022 Total £
Staff costs (note 9)	**85,677**	**-**	**85,677**	65,819
Insurance	**8,625**	**-**	**8,625**	8,023
Heat and light	**20,548**	**-**	**20,548**	11,075
Telephone	**4,395**	**-**	**4,395**	3,697
Postage and stationery	**8,148**	**-**	**8,148**	5,706
Leasing and maintenance	**1,278**	**-**	**1,278**	1,368
Sundries	**6,741**	**-**	**6,741**	5,063
Repairs and renewals	**31,454**	**-**	**31,454**	17,917
Rent, rates and water	**22,277**	**-**	**22,277**	17,797
Professional fees	**1,606**	**-**	**1,606**	1,337
Travel and subsistence	**1,370**	**-**	**1,370**	661
Depreciation	**101,666**	**-**	**101,666**	173,633
Bank charges	**140**	**-**	**140**	93
Independent examiner's fees: Independent examination	**-**	**1,341**	**1,341**	1,347
Independent examiner's fees: Other services	**-**	**1,545**	**1,545**	1,197
	293,925	**2,886**	**296,811**	**314,733**

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

	Gross Salary £	Employer NI £	Employer pension £	Total 2023 £	Total 2022 £
Rev. Ashley Hardingham	**33,053**	**2,229**	**5,247**	**40,529**	40,110
Rev. Andrew Hawksworth	**25,642**	**1,536**	**769**	**27,947**	27,199
Mrs Claire Addis	**10,006**	**84**	**300**	**10,390**	7,418
	68,701	**3,849**	**6,316**	**78,866**	74,727

Trustees are paid in accordance with their contract of employment for the work they do on behalf of the church. The number of trustees to whom retirement benefits were accruing was three (2022: three).

Trustees' expenses

Two (2022: one) trustees were reimbursed £1,834 (2022: £511) for travel and subsistence expenses during the year.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	**211,383**	169,337
Social security costs	**9,026**	5,975
Other pension costs	**10,342**	9,282
	230,751	184,594

The Key Management Personnel of the charity is comprised of the Trustees and the Core Team. The total employee benefits of Key Management Personnel in the year were £130,352 (2022: £100,969).

The average monthly number of employees during the year was as follows:

	2023	2022
Religious activities	**6**	5
Administrative	**7**	7
	13	12

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	387,207	101,066	488,273
Charitable activities			
Church activities	5,434	-	5,434
Other trading activities	30,251	-	30,251
Investment income	3,169	-	3,169
Total	426,061	101,066	527,127
EXPENDITURE ON			
Raising funds	4,374	-	4,374
Charitable activities			
Church activities	172,359	43,287	215,646
Other - support costs	125,016	189,717	314,733
Total	301,749	233,004	534,753
NET INCOME/(EXPENDITURE)	124,312	(131,938)	(7,626)
Transfers between funds	(10,439)	10,439	-
Net movement in funds	113,873	(121,499)	(7,626)
RECONCILIATION OF FUNDS			
Total funds brought forward	286,718	468,516	755,234
TOTAL FUNDS CARRIED FORWARD	400,591	347,017	747,608

continued...

11. **TANGIBLE FIXED ASSETS**

	Freehold property £	Residential property £	Improvements to leasehold property £
COST			
At 1st April 2022	**1,610,342**	**140,000**	**102,827**
Additions	**-**	**-**	**-**
Disposals	**(11,525)**	**-**	**-**
At 31st March 2023	**1,598,817**	**140,000**	**102,827**
DEPRECIATION			
At 1st April 2022	**1,521,332**	**-**	**53,539**
Charge for year	**80,050**	**-**	**10,282**
Eliminated on disposal	**(11,525)**	**-**	**-**
At 31st March 2023	**1,589,857**	**-**	**63,821**
NET BOOK VALUE			
At 31st March 2023	**8,960**	**140,000**	**39,006**
At 31st March 2022	89,010	140,000	49,288

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2022	**153,851**	**29,375**	**2,036,395**
Additions	**32,765**	**-**	**32,765**
Disposals	**(669)**	**-**	**(12,194)**
At 31st March 2023	**185,947**	**29,375**	**2,056,966**
DEPRECIATION			
At 1st April 2022	**137,906**	**27,368**	**1,740,145**
Charge for year	**10,480**	**854**	**101,666**
Eliminated on disposal	**(669)**	**-**	**(12,194)**
At 31st March 2023	**147,717**	**28,222**	**1,829,617**
NET BOOK VALUE			
At 31st March 2023	**38,230**	**1,153**	**227,349**
At 31st March 2022	15,945	2,007	296,250

At the balance sheet date, The Baptist Union Corporation Ltd held the title to the church building on Hale Road, Altrincham on trust for the current and future congregations of the church. They recognise that, whilst they hold legal title to the property, the local church should recognise the asset, as well as any liabilities. In May 2012, the church contributed £140,000 to the purchase price of a property for Reverend Ashley and Mrs Sandra Hardingham. By virtue of a Declaration of Trust dated May 2012, this equitable interest is held by North Western Baptist Association as custodian trustee. The charity's buildings have an insured value of £4,792,558.

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	**4,014**	2,912
Other debtors	**2,007**	575
Prepayments and accrued income	**13,151**	10,285
Trustees' loan	**-**	3,246
	19,172	17,018

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	**16,531**	3,498
Social security and other taxes	**2,850**	2,523
Other creditors	**324**	2
Accrued expenses	**12,195**	8,732
	31,900	14,755

Deposits for room hire at The Hub that are received prior to the balance sheet date for an event occurring in the next financial period are included in deferred income. The value of deposits held at the balance sheet date was £2,238 (2022: £1,400). Room hire income is recognised in the Statement of Financial Activities when the event occurs.

14. LEASING AGREEMENTS

	2023	2022
	£	£
Within one year	**1,195**	1,368
Between one and five years	**4,781**	-
	5,976	1,368

Operating lease payments recognised within the Statement of Financial Activities during the year totalled £1,368 (2022: £1,368).

continued...

15. **MOVEMENT IN FUNDS**

	At 01.04.22 £	Net movement in funds £	Transfers between funds £	At 31.03.23 £
Unrestricted funds				
General	**263,850**	**(13,693)**	**(16,890)**	**233,267**
Toddlers	**621**	**100**	**-**	**721**
Good Companions	**76**	**-**	**-**	**76**
Hub Development	**36,520**	**(529)**	**50,000**	**85,991**
Legacy	**99,073**	**(12,658)**	**(50,000)**	**36,415**
Response Hub	**451**	**80**	**(31)**	**500**
Art Club	**-**	**87**	**-**	**87**
	400,591	**(26,613)**	**(16,921)**	**357,057**
Restricted funds				
Christians Against Poverty (CAP)	**4,926**	**(14,821)**	**14,821**	**4,926**
Christmas/Harvest	**-**	**-**	**-**	**-**
Contact	**3,263**	**(848)**	**-**	**2,415**
TTT/Millennium	**59,931**	**(54,540)**	**-**	**5,391**
Manses	**173,990**	**(25,510)**	**-**	**148,480**
Hub Development and grants	**46,249**	**(3,138)**	**-**	**43,111**
Seniors	**4,030**	**(476)**	**-**	**3,554**
Blessing	**7,823**	**(1,234)**	**2,100**	**8,689**
Response Hub	**46,805**	**6,410**	**-**	**53,215**
Children	**-**	**2,518**	**-**	**2,518**
	347,017	**(91,639)**	**16,921**	**272,299**
TOTAL FUNDS	**747,608**	**(118,252)**	**-**	**629,356**

The purpose of individual funds are described in more detail on page six.

continued...

15. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included on the previous page, are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General	**323,145**	**(336,838)**	**(13,693)**
Toddlers	**100**	**-**	**100**
Good Companions	**-**	**-**	**-**
Hub Development	**1,000**	**(1,529)**	**(529)**
Legacy	**3,000**	**(15,658)**	**(12,658)**
Response Hub	**3,999**	**(3,919)**	**80**
Art Club	**165**	**(78)**	**87**
	331,409	**(358,022)**	**(26,613)**
Restricted funds			
Christians Against Poverty (CAP)	**6,067**	**(20,888)**	**(14,821)**
Christmas/Harvest	**8,461**	**(8,461)**	**-**
Contact	**1,300**	**(2,148)**	**(848)**
TTT/Millennium	**-**	**(54,540)**	**(54,540)**
Manses	**-**	**(25,510)**	**(25,510)**
The Hub	**1,626**	**(4,764)**	**(3,138)**
Seniors	**-**	**(476)**	**(476)**
Blessing	**249**	**(1,483)**	**(1,234)**
Response Hub	**112,879**	**(106,469)**	**6,410**
Children	**3,242**	**(724)**	**2,518**
	133,824	**(225,463)**	**(91,639)**
TOTAL FUNDS	**465,233**	**(583,485)**	**(118,252)**

continued...

15. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	226,431	47,858	(10,439)	263,850
Toddlers	485	136	-	621
Good Companions	76	-	-	76
Hub Development	36,520	-	-	36,520
Legacy	23,206	75,867	-	99,073
Response Hub	-	451	-	451
	286,718	124,312	(10,439)	400,591
Restricted funds				
Christians Against Poverty (CAP)	4,926	(8,900)	8,900	4,926
Contact	3,747	(484)	-	3,263
TTT/Millennium	166,569	(106,638)	-	59,931
Manses	227,309	(53,319)	-	173,990
The Hub	48,652	(2,542)	139	46,249
Seniors	4,506	(476)	-	4,030
Blessing	8,203	(1,780)	1,400	7,823
Response Hub	4,604	42,201	-	46,805
	468,516	(131,938)	10,439	347,017
TOTAL FUNDS	755,234	(7,626)	-	747,608

Comparative net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted funds			
Toddlers	349,108	(301,250)	47,858
Good Companions	136	-	136
Legacy	76,366	(499)	75,867
Response Hub	451	-	451
	426,061	(301,749)	124,312
Restricted funds			
Christians Against Poverty (CAP)	3,680	(12,580)	(8,900)
Christmas/Harvest	9,901	(9,901)	-
Contact	1,300	(1,784)	(484)
TTT/Millennium	-	(106,638)	(106,638)
Manses	-	(53,319)	(53,319)
The Hub	2,250	(4,792)	(2,542)
Seniors	-	(476)	(476)
Blessing	75	(1,855)	(1,780)
Response Hub	82,610	(40,409)	42,201
Inclusion	1,250	(1,250)	-
	101,066	(233,004)	(131,938)
TOTAL FUNDS	527,127	(534,753)	(7,626)

continued...

16. EMPLOYEE BENEFIT OBLIGATIONS

The church operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable for the year are charged to the Statement of Financial Activities.

During the year, the total pension charged to the Statement of Financial Activities was £10,531 (2022: £9,273) and there was £nil (2022: £661) outstanding in respect of unpaid contributions at the year end.

17. RELATED PARTY DISCLOSURES

For details of trustees' remuneration and expenses see note 8.

The church has an equitable interest in a property for which the title is held jointly by trustee Reverend Ashley Hardingham and his wife, Sandra Hardingham. See note 11 for further details. The charity made payments during the year totalling £18,166 (2022: £14,907) relating to this property.

During the year, the charity received £2,400 (2022: £2,400) from Mr Rob Peirson, a member of the charity's Key Management Personnel, in respect of the rental of premises and contributed £2,000 (2022: £2,000) towards Mr Peirson's college fees.

During the year, Altrincham Baptist Church received donations from the trustees and their close family members, without conditions, totalling £37,680 (2022: £25,335).

During the year, Reverend Ashley Hardingham repaid loans to the charity of £3,246 in full.

18. FUNDS RECEIVED AS AGENT

During the year, the charity acted as agent in the transfer of £56,000 (2022: £nil) from two individuals to Macedonian Vision Africa, a Ugandan based Christian NGO (Non-Government Organisation). There were no balances held as agent at the balance sheet date.

ALTRINCHAM BAPTIST CHURCH

England & Wales - Charity number 1130343

Accounts

REGISTERED CHARITY NUMBER: 1130343

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2022

for

Altrincham Baptist Church

Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Altrincham Baptist Church

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Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2022

It was on Easter Sunday (4th April) of 2021 that the church first gathered together as a whole church community since 22nd March 2020. Therefore, this day had significance for two reasons – both the most significant day in our Christian calendar and the end of a year in which the church had gathered Sunday by Sunday around laptop screens and tablets to express our shared worship together.

Since that Easter Day the church seems to have been on a gradual but steady return to something approaching our normal shared life and activity together. This return has been marked by great caution by many and indeed the opportunity to reassess their church engagement and membership of Altrincham Baptist Church (ABC) by some. But now, a year on from that return, together the church seems increasingly settled and has established new patterns of activity, shaped to suit the new world into which we have emerged.

Gathering
Whilst the church returned to gathering together on Sunday mornings, there were also a number of changes to how we met. We changed the time of meeting to 10:30am (from 10:00am) in response to the perceived need to give families more space and time on Sunday mornings. We also decided not to restart Sunday evening meetings. These had seen reducing numbers before the pandemic and it therefore seemed unnecessary at this point to restart them – a decision which seems to have been met with broad approval. Whilst in-person meetings were re-established we continued to offer 'Zoom' as a means to 'attend' the services online. Indeed, at first, this remained the means by which most people attended Sunday services, albeit that over the year there has been a drift back into gathering in the church building.

In addition to this, some people have chosen to no longer attend ABC and have formally resigned their membership in favour of attending other local churches. Whilst we are sad that this might be the case, we also recognise the fact that the pandemic has caused people to reflect on all areas of their lives and we therefore wish them well in their new places of worship. On the other hand, we have seen some evidence of new people attending ABC (for the very same reason that some have left).

All this has impressed on us the need to re-establish our shared life together. People have become 'Zoom-weary' and whilst there remains high levels of caution about in-person contact we have begun to look at how we might best facilitate community and discipleship life which aids connection and mutual encouragement in faith and service.

Discerning Inclusion
In February 2021, the teaching on Sundays was themed around Jesus' engagement with marginalised people. On 21st February this was led by two women from the congregation who applied the given passage by suggesting that the church should welcome and include all those from the LGBT+ communities. This was a challenging application and some in the church were affronted by this, while others welcomed it. The elders determined that, given we were still in the throes of the pandemic, this was not the right time to address the issue. Any formal discussion about this subject was deferred for a later date.

Hub Activity
In my report for the previous year, I gave some detail regarding the significant role the church had fulfilled through The Hub. Our community building had, in response to the request by Trafford Council, taken on a number of essential community activities to serve the people of Altrincham, many around the provision of food, prescriptions and other essential services, along with helping to address loneliness and isolation.

As we have begun to move out of the pandemic the crucial need for these services has lessened. The Food Bank returned to its original setting and, as people reconnected, the need for Wellbeing Calls and Buddy Walking has reduced. However, Trafford Council has recognised the incredible work which The Hub (and the five other Response Hubs across the borough) have done and have wanted to maintain this in some way. The result of this has been that our 'Response Hub' has now morphed into becoming a 'Community Hub'. This has maintained some of the activities started during the pandemic but has grown some more. We now hold a weekly Community Meal to gather and socialise those who are lonely. We continue to offer Christmas Hampers and also became a venue for 'The Bread & Butter Thing' (TBBT). 'TBBT' collects excess or near to end-date food from supermarkets and other food retailers bringing them to The Hub each Tuesday where the food is sorted into identical bags, three of which can be purchased by each household for £7.50. Whilst take up for this was initially slow, we expect that we will soon reach maximum capacity of eighty-two households.

Over the year we have hosted a number of events for those from the Hong Kong community, who have relocated to the UK – seeing some attend church on Sunday mornings. Following the Russian invasion of Ukraine on 20th February, we anticipate that we may well be involved in responding to the influx of Ukrainian nationals fleeing their country.

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2022

Summary
Over the past year our Sunday services have focussed on those subjects which we believe have been appropriate to the times and have continued to encourage us in our Christian faith and following of Jesus. We undertook a major series through the Gospel of Matthew, questions of life and of death and through the Autumn revisited our values and the importance of our corporate life with a series entitled 'We not Me'.

The year ended with an opportunity to regather at our annual 'Carols in the Park' event – something which we had been denied in the previous year. We refreshed our 'Advent Trail' and again saw thousands engage with our ten stations around John Leigh Park.

We pray, work towards and anticipate that the coming year (the 150th in the church's history) will bring further growth and that we will take the opportunities to innovate and be creative in the new ways which are now necessary. Witnessing and sharing faith sits alongside our social activities and bringing of the Kingdom, yet new forms of this are emerging and the future ways this will be expressed are yet to be established. Faithfulness to God does not mean simply regurgitating the words and ways of the past (although to some that may seem to be the most faithful thing.) We follow the ever-creative God, the divine improvisor who, if we remain true to the story and its direction, will continue to write new and exciting chapters in the story of ABC.

Reverend Ashley Hardingham - Lead Minister

Altrincham Baptist Church

Report of the Trustees
for the year ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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) (issued October 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Altrincham Baptist Church was founded on 19th April 1887 and our Hale Road chapel was acquired on 27th August 1892. The church has worshipped in this building since then, apart from temporary period of relocation due to building works from 2007-2012. The charity also leases the Hub building on Pownall Road (since 2008) from Trafford Council.

The principal purpose of the church, as set out in the constitution, is the advancement of the Christian faith according to Baptist denomination principles. The church may also advance education and carry out other charitable purposes in the United Kingdom or other parts of the world. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

The mission accurately reflects the activities that encompass the fulfilment of the charity aims. The mission statement is "be a disciple, make disciples and reveal the kingdom of God". By encouraging the example set by Jesus Christ in the New Testament, the church seeks to enable its members and attendees to achieve the stated purpose set out above.

Significant activities

The last year has seen a return to activities across the church since emerging from the pandemic. Sunday morning services and the associated activities of children and youth groups have re-established and seen new individuals and families attending. The church also arranges events at certain key times of the year and invites the community to attend or participate, for example a summer holiday club, Christmas nativity and carol service.

Measuring whether the church's stated purpose and mission statement are being achieved is not always straightforward, but what remains the most significant factor is the number of individuals who accept Christ as their Lord and Saviour and regularly attend activities associated with the church. Also, vital to measuring our impact in the local area is the number of people that interact with and gain support from the activities provided through the church in the Hub. It is the hope of the church that people accessing support through the Hub would come to know Jesus Christ and engage with the church through Sunday morning services or other groups organised throughout the week.

The Hub building, leased from Trafford Council continues to be used to provide support for the community and offer a range of activities in the form of clubs and classes. In the year covered by this report, the Hub has continued to provide crucial support in partnership with Trafford Council through providing many outlets of support for those in the local community. The Hub building also leases out its rooms for private hire and has a café which unfortunately was closed for some months due to staffing matters.

The church gives away a proportion of its income to other individuals or organisations by way of gifts. These are overseen by the World Mission Team which reports to the Charity Trustees. Further gifts are made following specific opportunities for Harvest giving in October and Christmas. The church is also invited to contribute to other community giving initiatives, for example Christmas and Easter Hampers for families accessing the food banks or the Christians Against Poverty debt service.

The church is fortunate to have so many people who give of their time to volunteer in various aspects of the running of the church. There is a paid staff team (mostly part time) of thirteen who undertake the core ministry and administration of the church. The volunteers resource many aspects of running the Hub (e.g. café and reception) and Sunday gatherings (e.g. music, audio-visual, welcoming, children and youth activities).

OBJECTIVES AND ACTIVITIES - continued

Public benefit

The Trustees confirm that they have taken into account to the Charity Commission's general guidance on public benefit when reviewing our mission, purpose and objectives and in carrying out the Church activities. We have concluded that the Church operates in compliance with these guidelines.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As a church it is not our practice or raison d'être to either set or focus on quantifiable expressions of performance. Instead, we might describe progress in terms of largely qualifiable expressions, such as the transformation of individuals' lives to be as Jesus was, and as described in the Bible. The extent of change in lives is perceptive and observable and any degree of change dependent on the viewpoint of the observer.

In the year covered by this report, activities of the church have been slowly resuming and returning to the level of activity enjoyed prior to the pandemic. In addition to the Sunday service and associated children's provision, the activities in the Hub building have begun to recommence. These include rooms for private hire for paid or free activities for the general public, with a view to providing support, friendship and community engagement. These include a toddler group twice a week, Little Stars group once a month for parents and carers of children under 3.5 with additional needs, Paddingtons peer support group for families created through fostering and adoption that meets once per month. Additionally, the work done in partnership with Trafford Council and charity groups has been substantial with the hosting of The Bread and Butter Thing food distribution charity, reaching its maximum capacity of eighty recipients, Community meal every Wednesday evening, emergency food bank and children and young people's provision. All of these activities are supported by a growing team of volunteers.

Church membership in April 2021 was 228, reducing to 216 by March 2022. There were fourteen resignations from membership, three new members joined, and three members died in that period.

FINANCIAL REVIEW

Financial position

The church continued to have two main income streams. Donations and income from activity at the Hub. Donations support charitable activity at the church, the main overhead being salaries. Total income was £527,127, 16.6% higher than the previous year (2021: £451,875). Donations for the year were £488,273, 14.8% higher than the previous year (2021: £425,294) due to a legacy being received totalling £76,366.

Grant income received during the year was £94,840 (2021: £80,121), the majority of which, in both the current and previous financial years, relate to the Community/Response Hub which are restricted for use on this activity.

Operating costs were £361,120 (2021: £392,772), a decrease of 8.1%, resulting in an operating surplus (before depreciation charges) of £166,007 compared to the previous year's operating surplus of £59,103.

As Hub operations returned to normal after the Covid-19 pandemic, rental and café related income was £30,251 compared with £4,316 in the previous year. Operating expenditure on coffee lounge and toddler group was £4,374 compared with £642 in the previous year.

Total funds carried forward are £747,608 compared with £755,234 the previous year. Unrestricted general funds stood at £400,591 (2021: £226,431) at the balance sheet date. The balances in other funds are detailed in note 12 to the financial statements.

FINANCIAL REVIEW - continued

Reserves policy

The charity generates a regular income by way of gifts and donations, as well as the hiring of rooms at The Hub and the operation of a café, which is adequate to cover the projected expenditure. In addition, the charity seeks to maintain free reserves equivalent to three months' expenditure to enable it to meet any unforeseen costs or to cover any short term drop in income. Free reserves held at the balance sheet date are £237,187 (2021: £198,147).

Restricted funds.

The Christian Against Poverty ("CAP") fund was established in 2008 to account for the activities of the church working alongside the charity of the same name.

The Contact Centre Fund was established in 2007, to account for the activities associated with the Contact Centre operating in church premises on Saturday mornings.

The Turning the Tide Fund ("TTT") was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium Fund was launched in December 1997. These funds are shown together although they are accounted for separately.

The Manses Fund relates to The Holborn Trust, which was set up in 2008 to account for the proceeds of the sale of 80 Hale Road, Altrincham. Holborn Trusts are the Model Trusts for Manses approved by the Union pursuant to the Baptist and Congregational Trusts Act 1951. A second manse, 43 Hale Road was sold in 2012, the proceeds of both these sales are held in a separate fund.

The Hub Fund is held to support the activities and renovation of The Hub Community Centre.

The Blessings Fund is available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Response Hub funds are used to support the operating costs of the Response Hub run in partnership with Trafford Council.

Fund transfers.

£8,900 was transferred from general funds to the restricted Christian's Against Poverty (CAP) fund to cover the costs of a salaried worker and other expenses and this is accounted for in the CAP fund. In addition, £1,400 was transferred from general funds to the restricted Blessings fund during the year.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the Church for the foreseeable future. The Trustees are therefore of the opinion that it remains appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The major aspects of future planning are as follows:

a. Whilst some minor renovations are under way at The Hub, (new flat kitchen, renovated café, toilets converted to store-rooms – we hope that we will soon begin the major work of renovating the toilets and central core area of the building.

b. Securing long-term funding for the Response Hub remains one of our key objectives.

c. The establishing of new and appropriate services and activities to serve the community. With the cost of living increasing and inflation ticking up, we are seeing increasing need for cheap or free food and for the kind of support which addresses isolation and loneliness.

d. Appointing a coordinator to manage the Renew Wellbeing Centre at the Interchange is the key appointment to be made.

e. We anticipate that we will soon appoint a Missions Leader to lead on the work of developing new leaders and creating more communities across the life of the church.

f. In February we started a process of discernment regarding the inclusion of LGBT+ people within the life of the church. Whilst some of the future elements of this are mapped out we remain unsure about the whole of the process as well as the ultimate destination of this discernment.

g. We ended the year will another significant surplus to the church accounts. However, the departure of a number of people from the church over the year and the consequent drop in giving is likely to cause some financial challenges in the future.

h. Finally, as we begin to emerge from the pandemic it seems only right that we reflect on the kind of church we believe to be appropriate to the present landscape. The church nationally is in decline and recent estimates suggest that the pandemic has caused a further loss of 20% of those who had previously attended church. Whilst the temptation exists to double-down on those who remain – defining church around their needs and desires – we must be bold and prophetic – retaining our calling to be salt and light to the whole of our community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The current church constitution was adopted in 2009. This is enhanced by a practice and procedures document which sets out in more details how the general aims and proper governance of the church are to be achieved.

Recruitment and appointment of new trustees

The constitution provides for the appointment and retirement (on rotation every three years) of the Charity Trustees, who are also either Ministers or Elders of the church. There must currently be no less than 7 and no more than 12 trustees in addition to any Ministers, and whilst Trustees may also be employees there must always be a greater number of non-employed to employed Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued
Organisational structure and decision making
During 2021-22 the church was run on a day to day basis by the Core Team which consisted of:

- Lead Minister
- Assistant Minister
- Youth Pastor

In March 2022 the Children and Families Worker position was filled, and the post holder commenced in April 2022. The post of the Operations Leader remained vacant for the year despite advertisement and requests to other local churches to advertise the vacancy. This has meant that the remaining core team have carried significant additional work in this year, as well as the charity trustees taking on additional responsibilities to ensure the key requirements of the operation of the church were fulfilled.

Three new Trustees were elected in the year 2021/22 in accordance with the process set out in the Church Constitution. Two Trustees completed their term of appointment and did not offer themselves for re-election. One Trustee resigned their post in December 2021. A new church secretary was appointed in October 2021 and a new treasurer was appointed in July 2022.

The Trustees meet as follows:

- At least once each month (save for August) including some other members of the leadership team to discuss spiritual and business issues and for prayer.
- Three times each year for Trustee business
- Two or three times each year including all members of the church leadership team ("Core Team").

Decisions of the charity are made by the church members. The trustees have delegated authority from the church membership for most routine decisions, and in turn some are delegated to staff (primarily the Core Team). The constitution sets out the circumstances in which the members meeting must decide issues and the basis for any vote. The church meeting is an important reporting and accountability mechanism for the trustees. There are at least six church meetings each year including an AGM (usually in June) for which an annual report is produced.

Minutes are kept of all Trustee and church member meetings.

Key management remuneration
The Core Team are accountable to the Trustees. The Lead Minster and Assistant Minister are also Trustees. Pay for the Lead Minister is set taking into account guidance for UK based minister stipends set by the Baptist Union but also mindful of our budgeted income and other expenditure.

Related parties
The church is affiliated to the North Western Baptist Association and also the Baptist Union. The church is not permitted to hold or own property and property is currently held on behalf of the church where necessary by the Baptist Union Corporation (previously North Western Baptist Association).

One of the charity's trustees, Revd Ashley Hardingham, holds the title to property in which Altrincham Baptist Church has an interest.

The church agrees, from time-to-time, to partner with other bodies (with similar charitable aims) or charitable organisations by way of "Associated Ministries". These are primarily overseen by the World Mission Team, responsible to the Charity Trustees. These are referred to in the "Achievements and performance" section of this report.

Risk management
The Trustees confirm that they have identified and considered the major risks to which the Charity is exposed, the potential impact of individual risk should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Trustees consider to be acceptable.

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Trustees' indemnity arrangements

Individual indemnities have been provided to the trustees, under which the charity has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the charity.

The Trustees have a duty to identify and review the risks to which the Church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130343

Principal address

Hale Road
Altrincham
Cheshire
WA14 2EW

Trustees

Rev A Hardingham – Chair
Rev A Hawksworth
Mrs S Hickson – Secretary
Mrs S Roberts
Mr P Rowley – Treasurer to 6.7.22 (resigned 6.7.22)
Mr A Wilson (resigned 6.7.22)
Mr M McKay-Smith (resigned 2.5.22)
Mrs N Avery (resigned 15.7.21)
Mr O Aluko (appointed 15.7.21, resigned 01.12.21)
Mrs C Addis (appointed 15.7.21)
Mrs V Horner (appointed 15.7.21)
Dr I Ormshaw – Treasurer from 6.7.22 (appointed 6.7.22)
Mrs C Booth (appointed 6.7.22)
Mrs K Holt (appointed 6.7.22)
Mrs H Rouse (appointed 6.7.22)

Independent Examiner

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Solicitors

Fiona Bruce Solicitors,
Justice House,
3 Grappenhall Road,
Stockton Heath,
Warrington,
Cheshire,
WA4 2AH

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Bankers

Royal Bank of Scotland,
4 The Downs,
Altrincham,
Cheshire,
WA14 2PY

Approved by order of the board of trustees on 16th January 2023 and signed on its behalf by:

Rev A Hardingham - Trustee

Independent Examiner's Report to the Trustees of Altrincham Baptist Church

Independent examiner's report to the trustees of Altrincham Baptist Church
I report to the charity trustees on my examination of the accounts of Altrincham Baptist Church (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

17th January 2023

Altrincham Baptist Church

Statement of Financial Activities
for the year ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME FROM					
Donations & legacies	2	**387,207**	**101,066**	**488,273**	425,294
Charitable activities					
Church activities		**5,434**	**-**	**5,434**	18,963
Other trading activities	3	**30,251**	**-**	**30,251**	4,316
Investment income	4	**3,169**	**-**	**3,169**	3,302
Total		**426,061**	**101,066**	**527,127**	451,875
EXPENDITURE ON					
Raising funds		**4,374**	**-**	**4,374**	642
Charitable activities					
Church activities		**172,359**	**43,287**	**215,646**	249,038
Other - support costs		**125,016**	**189,717**	**314,733**	314,463
Total		**301,749**	**233,004**	**534,753**	564,143
NET INCOME/(EXPENDITURE)		**124,312**	**(131,938)**	**(7,626)**	(112,268)
Transfers between funds	12	**(10,439)**	**10,439**	**-**	-
Net movement in funds		**113,873**	**(121,499)**	**(7,626)**	(112,268)
RECONCILIATION OF FUNDS					
Total funds brought forward		**286,718**	**468,516**	**755,234**	867,502
TOTAL FUNDS CARRIED FORWARD		**400,591**	**347,017**	**747,608**	755,234

The notes form part of these financial statements

Altrincham Baptist Church

Balance Sheet
31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	**27,369**	**268,881**	**296,250**	453,873
CURRENT ASSETS					
Debtors	9	**16,967**	**51**	**17,018**	35,075
Cash at bank and in hand		**368,398**	**80,697**	**449,095**	336,020
		385,365	**80,748**	**466,113**	371,095
CREDITORS					
Amounts falling due within one year	10	**(12,143)**	**(2,612)**	**(14,755)**	(69,734)
NET CURRENT ASSETS		**373,222**	**78,136**	**451,358**	301,361
TOTAL ASSETS LESS CURRENT LIABILITIES		**400,591**	**347,017**	**747,608**	755,234
NET ASSETS		**400,591**	**347,017**	**747,608**	755,234
FUNDS	12				
Unrestricted funds				**400,591**	286,718
Restricted funds				**347,017**	468,516
TOTAL FUNDS				**747,608**	755,234

The financial statements were approved by the Board of Trustees and authorised for issue on 16th January 2023 and were signed on its behalf by:

I Ormshaw - Trustee

A Hardingham - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (issued October 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentational currency of the financial statements is the Pound Sterling (£).

Preparation of the accounts on a going concern basis
The trustees are of the view that the future of the charity is secure due to the level of free reserves being more than sufficient to meet its short to medium term liabilities. As a result, the trustees are of the opinion that the charity continues to be a going concern and that it is therefore appropriate to prepare its financial statements on that basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Allocation and apportionment of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support church activities.

Tangible fixed assets
Tangible fixed assets costing more than £1,000 are capitalised and depreciated on a straight-line basis over periods which do not exceed their economic lives.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
The periods used are as follows:

Land and buildings	10 years
Improvements to property	10 years
Fixtures and fittings	4 years
Office equipment	4 years

Residential property is used for private residential accommodation and is not depreciated. The value and condition of residential property is reviewed annually by the trustees for impairment.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at the amount the charity anticipates it will pay to settle the debt.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by the volunteers can be found in the Trustees' Annual Report.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount paid in advance.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Deposits for more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

continued...

2. DONATIONS

	2022	2021
	£	£
Donations	**259,115**	282,995
Gift aid	**57,952**	62,178
Legacies	**76,366**	-
Grants	**94,840**	80,121
	488,273	425,294

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Contact Centre	**1,300**	1,246
Trafford Housing Trust	**5,000**	-
Groundwork	**-**	1,000
Response Hub	**85,658**	54,022
Coronavirus Support	**-**	23,853
GMCVO	**2,882**	-
	94,840	80,121

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Room rental	**22,730**	4,316
Coffee lounge	**2,542**	-
Toddler group	**4,979**	-
	30,251	4,316

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**769**	902
Rental income	**2,400**	2,400
	3,169	3,302

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	**39,841**	36,403
Trustees' social security	**1,958**	2,033
Trustees' pension contributions to money purchase schemes	**5,719**	5,566
	47,518	44,002

Trustees are paid in accordance with their contract of employment for the work they do on behalf of the church. The number of trustees to whom retirement benefits were accruing was two (2021: one).

Trustees' expenses

One (2021: one) trustee was reimbursed £511 (2021: £141) for travel and expenses during the year.

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	**169,337**	185,510
Social security costs	**5,975**	6,691
Other pension costs	**9,282**	10,299
	184,594	202,500

The Key Management Personnel of the charity is comprised of the Trustees and the Core Team. The total employee benefits of Key Management Personnel in the year were £93,553 (2021: £125,468).

The average monthly number of employees during the year was as follows:

	2022	2021
Religious activities	**5**	6
Administrative	**7**	7
	12	13

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME FROM			
Donations	383,872	41,422	425,294
Charitable activities			
Church activities	14,358	4,605	18,963
Other trading activities	4,316	-	4,316
Investment income	3,302	-	3,302
Total	405,848	46,027	451,875

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	642	-	642
Charitable activities			
Church activities	198,425	50,613	249,038
Other - support costs	149,723	164,740	314,463
Total	348,790	215,353	564,143
Net gains/(losses) on investments	-	-	-
NET INCOME/(EXPENDITURE)	57,058	(169,326)	(112,268)
Transfers between funds	(18,582)	18,582	-
Net movement in funds	38,476	(150,744)	(112,268)
RECONCILIATION OF FUNDS			
Total funds brought forward	248,242	619,260	867,502
TOTAL FUNDS CARRIED FORWARD	286,718	468,516	755,234

continued...

8. TANGIBLE FIXED ASSETS

	Freehold property	Residential property	Improvements to leasehold property
	£	£	£
COST			
At 1st April 2021	**1,610,342**	**140,000**	**101,363**
Additions	**-**	**-**	**1,464**
Disposals	**-**	**-**	**-**
At 31st March 2022	**1,610,342**	**140,000**	**102,827**
DEPRECIATION			
At 1st April 2021	**1,361,375**	**-**	**43,342**
Charge for year	**159,957**	**-**	**10,197**
Eliminated on disposal	**-**	**-**	**-**
At 31st March 2022	**1,521,332**	**-**	**53,539**
NET BOOK VALUE			
At 31st March 2022	**89,010**	**140,000**	**49,288**
At 31st March 2021	248,967	140,000	58,021

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
COST			
At 1st April 2021	**141,986**	**32,275**	**2,025,966**
Additions	**14,546**	**-**	**16,010**
Disposals	**(2,681)**	**(2,900)**	**(5,581)**
At 31st March 2022	**153,851**	**29,375**	**2,036,395**
DEPRECIATION			
At 1st April 2021	**137,962**	**29,414**	**1,572,093**
Charge for year	**2,625**	**854**	**173,633**
Eliminated on disposal	**(2,681)**	**(2,900)**	**(5,581)**
At 31st March 2022	**137,906**	**27,368**	**1,740,145**
NET BOOK VALUE			
At 31st March 2022	**15,945**	**2,007**	**296,250**
At 31st March 2021	4,024	2,861	453,873

At the balance sheet date, The Baptist Union Corporation Ltd held the title to the church building on Hale Road, Altrincham on trust for the current and future congregations of the church. They recognise that, whilst they hold legal title to the property, the local church should recognise the asset, as well as any liabilities.

In May 2012, the church contributed £140,000 to the purchase price of a property for Reverend Ashley & Mrs Sandra Hardingham. By virtue of a Declaration of Trust dated May 2012, this equitable interest is held by North Western Baptist Association as custodian trustee.

It is likely that there is a material difference between the open market value of the charity's property and its book value. The amount of such differences cannot be ascertained without incurring significant costs which, in the opinion of the trustees, is not justified in terms of the benefit to the user of the accounts. The charity's buildings have an insured value of £4,573,059.

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	**2,912**	10,151
Other debtors	**575**	507
Prepayments and accrued income	**10,285**	24,417
Trustees' loan	**3,246**	-
	17,018	35,075

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	**3,498**	1,953
Social security and other taxes	**2,523**	2,246
Other creditors	**2**	60,355
Accrued expenses	**8,732**	5,180
	14,755	69,734

Deposits for room hire at The Hub that are received prior to the balance sheet date for an event occurring in the next financial period are included in deferred income. The value of deposits held at the balance sheet date was £1,400 (2021: £905). Room hire income is recognised in the Statement of Financial Activities when the event occurs.

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	**1,368**	1,368
Between one and five years	**-**	1,368
	1,368	2,736

Operating lease payments recognised within the Statement of Financial Activities during the year totalled £1,368 (2021: £1,368).

continued...

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	**226,431**	**47,858**	**(10,439)**	**263,850**
Toddlers	**485**	**136**	**-**	**621**
Good Companions	**76**	**-**	**-**	**76**
Hub Development	**36,520**	**-**	**-**	**36,520**
Legacy	**23,206**	**75,867**	**-**	**99,073**
Response Hub	**-**	**451**	**-**	**451**
	286,718	**124,312**	**(10,439)**	**400,591**
Restricted funds				
Christians Against Poverty (CAP)	**4,926**	**(8,900)**	**8,900**	**4,926**
Contact	**3,747**	**(484)**	**-**	**3,263**
TTT/Millennium	**166,569**	**(106,638)**	**-**	**59,931**
Manses	**227,309**	**(53,319)**	**-**	**173,990**
The Hub	**48,652**	**(2,542)**	**139**	**46,249**
Seniors	**4,506**	**(476)**	**-**	**4,030**
Blessing	**8,203**	**(1,780)**	**1,400**	**7,823**
Response Hub	**4,604**	**42,201**	**-**	**46,805**
	468,516	**(131,938)**	**10,439**	**347,017**
TOTAL FUNDS	**755,234**	**(7,626)**	**-**	**747,608**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**349,108**	**(301,250)**	**47,858**
Toddlers	**136**	**-**	**136**
Legacy	**76,366**	**(499)**	**75,867**
Response Hub	**451**	**-**	**451**
	426,061	**(301,749)**	**124,312**
Restricted funds			
Christians Against Poverty (CAP)	**3,680**	**(12,580)**	**(8,900)**
Christmas/Harvest	**9,901**	**(9,901)**	**-**
Contact	**1,300**	**(1,784)**	**(484)**
TTT/Millennium	**-**	**(106,638)**	**(106,638)**
Manses	**-**	**(53,319)**	**(53,319)**
The Hub	**2,250**	**(4,792)**	**(2,542)**
Seniors	**-**	**(476)**	**(476)**
Blessing	**75**	**(1,855)**	**(1,780)**
Response Hub	**82,610**	**(40,409)**	**42,201**
Inclusion	**1,250**	**(1,250)**	**-**
	101,066	**(233,004)**	**(131,938)**
TOTAL FUNDS	**527,127**	**(534,753)**	**(7,626)**

continued...

The purposes of the restricted funds are as follows:

Christians Against Poverty (CAP) - This fund has been established to support the activities of the church in association with CAP.

Christmas/Harvest - These funds are used for the church's activities during Christmas and Harvest seasons.

Contact - This fund is used for the activities of the Child Contact Centre. A Child Contact Centre is a safe, neutral place where children of separated families can spend time with one or both parents and sometimes other family members. They are child-centred environments that provide toys, games and facilities that reflect the diverse needs of children affected by family breakdown.

TTT/Millennium - The "Turning The Tide" (TTT) fund was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium fund was set up on 17th July 1997 and is currently held in order to fund the extension of the church ministry, primarily through a new building, a building conversion to provide new premises or redevelopment of the existing church premises.

The Hub - These funds are used to support the activities and renovation of The Hub Community Centre.

Blessings Fund - these funds are available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Response Hub - these funds are used to support the operating costs of the Response Hub which is run in partnership with Trafford Council.

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	181,458	62,431	(17,458)	226,431
Toddlers	485	-	-	485
Good Companions	146	(70)	-	76
Hub Development	38,860	(2,340)	-	36,520
Legacy	24,750	(1,544)	-	23,206
Blessing	2,544	-	(2,544)	-
Response Hub	-	(1,420)	1,420	-
	248,243	57,057	(18,582)	286,718
Restricted funds				
Christians Against Poverty (CAP)	6,986	(15,586)	13,526	4,926
Contact	4,063	(316)	-	3,747
TTT/Millennium	273,207	(106,638)	-	166,569
Manses	280,627	(53,318)	-	227,309
The Hub	49,376	(724)	-	48,652
Seniors	5,000	(494)	-	4,506
Blessing	-	3,147	5,056	8,203
Response Hub	-	4,604	-	4,604
	619,259	(169,325)	18,582	468,516
TOTAL FUNDS	867,502	(112,268)	-	755,234

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	355,756	(293,325)	62,431
Good Companions	-	(70)	(70)
Hub Development	-	(2,340)	(2,340)
Legacy	-	(1,544)	(1,544)
Response Hub	50,092	(51,512)	(1,420)
	405,848	(348,791)	57,057
Restricted funds			
Christians Against Poverty (CAP)	6,833	(22,419)	(15,586)
Christmas/Harvest	12,806	(12,806)	-
Contact	1,246	(1,562)	(316)
TTT/Millennium	-	(106,638)	(106,638)
Manses	-	(53,318)	(53,318)
The Hub	3,250	(3,974)	(724)
Seniors	-	(494)	(494)
Blessing	14,557	(11,410)	3,147
Response Hub	7,335	(2,731)	4,604
	46,027	(215,352)	(169,325)
TOTAL FUNDS	451,875	(564,143)	(112,268)

continued...

13. EMPLOYEE BENEFIT OBLIGATIONS

The church operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged to the Statement of Financial Activities.

During the year, the total pension charge for the church was £9,273 (2021: £10,298) and there was £661 (2021: £746) outstanding in respect of employer contributions at the year end.

14. RELATED PARTY DISCLOSURES

For details of trustees' remuneration and expenses see note 5.

The church has an equitable interest in a property for which the title is held jointly by trustee Reverend Ashley Hardingham and his wife, Sandra Hardingham. See note 8 for further details.

Total employee benefits paid during the year to the spouses of trustees was £nil (2021: £12,031).

During the year, the charity received £2,400 (2021: £2,400) from Mr Rob Peirson, a member of the charity's key management employees, in respect of the rental of premises.

During the year, Altrincham Baptist Church received donations from the trustees and their close family members, without conditions, totalling £25,335 (2021: £46,356).

During the year, the charity made an interest free loan to trustee Reverend Ashley Hardingham. The loan was for £9,995 and the amount outstanding on the balance sheet date was £3,246.

continued...

Altrincham Baptist Church

Detailed Statement of Financial Activities
for the year ended 31st March 2022

	2022	2021
	£	£
INCOME		
Donations & legacies		
Donations	**259,115**	282,995
Gift aid	**57,952**	62,178
Legacies	**76,366**	-
Grants	**94,840**	80,121
	488,273	425,294
Other trading activities		
Room rental	**22,730**	4,316
Coffee lounge	**2,542**	-
Toddler group	**4,979**	-
	30,251	4,316
Investment income		
Deposit account interest	**769**	902
Rental income	**2,400**	2,400
	3,169	3,302
Church activities		
Children & youth trips	**1,000**	486
Good companions/MP	**92**	-
Response Hub	**4,338**	17,277
Other charitable income	**4**	1,200
	5,434	18,963
Total incoming resources	**527,127**	451,875
EXPENDITURE		
Other trading activities		
Coffee lounge expenses	**3,386**	-
Toddler group expenses	**988**	642
	4,374	642
Church activities		
Trustees' salaries	**39,841**	36,403
Trustees' social security	**1,958**	2,033
Trustees' pension contributions	**5,719**	5,566
Wages	**67,039**	72,962
Social security	**2,440**	2,586
Pensions	**1,778**	2,801
Carried forward	**118,775**	122,351

Altrincham Baptist Church

Detailed Statement of Financial Activities
for the year ended 31st March 2022

	2022	2021
	£	£
Charitable activities		
Brought forward	**118,775**	122,351
Youth, children & other ministries	**11,518**	11,229
Sunday worship	**1,710**	4,374
Local & UK missions	**52,641**	36,160
Overseas missions	**27,422**	31,810
Conferences & literature	**1,785**	756
Covid-19 response	**-**	31,598
Hardship fund	**1,795**	10,760
	215,646	249,038
Support Costs		
Church running costs		
Wages	**62,456**	75,505
Social security	**1,577**	2,072
Pensions	**1,786**	1,932
Insurance	**8,023**	7,813
Light and heat	**11,075**	8,836
Telephone	**3,697**	2,843
Postage and stationery	**5,706**	524
Leasing & maintenance	**1,368**	1,368
Sundries	**5,063**	3,368
Repairs & renewals	**17,917**	18,116
Rent, rates & water	**17,797**	17,089
Professional fees	**2,681**	2,172
Travel & subsistence	**661**	161
Depreciation: Freehold prop.	**159,957**	162,733
Improvements to property	**10,197**	6,455
Depreciation: Fix. & fittings	**2,625**	1,734
Depreciation: Office equip.	**854**	449
	313,440	313,170
Finance		
Bank charges	**93**	93
Governance costs		
Independent examination	**1,200**	1,200
Total resources expended	**534,753**	564,143
Net expenditure	**(7,626)**	(112,268)

ALTRINCHAM BAPTIST CHURCH

England & Wales - Charity number 1130343

Accounts

REGISTERED CHARITY NUMBER: 1130343

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st March 2021

for

Altrincham Baptist Church

Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Altrincham Baptist Church

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for the year ended 31st March 2021

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Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2021

It's been quite a year. The last twelve months have tracked the most challenging health crisis the world has experienced in a hundred years as the pandemic has impacted almost every area of life. As trustees of Altrincham Baptist Church it has been an immense task to amend our operations, life and witness over this time, but I trust that despite the enormity of the impact the church has not just survived, but adapted, grown in skills and solidarity and even developed new areas of activity which we were unlikely to have done were it not for Covid-19.

At this point I would also wish to acknowledge the two members of the church who died as a result of contracting the virus, '...the members may have the same care for one another. If one member suffers, all suffer together with it...' 1 Corinthians 12 25b-26a.

ABC's pandemic response

As a church which responsibly plans for the future and which produces vision, values and strategy documents the pandemic caught us quite off-guard and we realised that much of what we had hoped might happen in the year was not going to happen. However, as unprepared as we were, many new opportunities began to emerge.

Sunday services transferred online and have continued to run via zoom for the remainder of the year. Hard work was undertaken to modify the content to make it engaging and significant, especially as people became increasing weary of focussing on a Zoom screen. For this the 'tech-team' should take much credit for both their skill and their unstinting devotion to their task; cometh the hour...!

As small groups and communities were unable to meet, weekly Bible studies were established online and for twenty-six weeks of the year these were made available to the church family. Pastoral calls were crucial to support those who felt isolated and of course the care of those who fell ill from Covid, or indeed from any other ailment, became crucial. Weekly and sometimes daily calls from our Pastoral Support Team demonstrated the strong sense we have to support one another.

Youth and children's activities were hit hard precipitating some incredible responses from the team. Weekly 'broadcast-quality' children's 'programmes' were devised by our Children and Families' leader and our youth worker embarked on meeting up one-to-one with as many young people as he was able.

The Hub

Almost as soon as our second building, The Hub community centre, was closed down to activities it began slowly to re-open in a new form. A swiftly devised partnership with Trafford Council as one of their six 'Response Hubs' meant that staff were quickly reassigned to provide urgent help to those most at risk. The local foodbank moved to The Hub and staff began to make wellbeing calls, do shopping and deliver prescriptions to those who had no other access to these services. In this way hundreds of individuals and families were being helped. The staff team and church volunteer team were added to by numbers of people in the community who were keen to help including local councillors and those from the local Muslim Association.

Whilst initially this work was funded by the church, this activity soon began to attract grants from the council and throughout the year the church received around £50,000 in grants to support this work which was known as the Response Hub. A coordinator was appointed to oversee the work and short-term contracts provided.

As the year progressed the council saw what was happening and have initiated discussions to turn what was an initial Response Hub into a longer-term Community Hub.

Staffing, trustees and buildings

At the start of the year the church was well resourced with a full and experienced staff team. However, two elders stepped down from their roles 'mid-term' and at the end of the year we saw two key staff members and the church secretary also step down from their roles. As such we have been left somewhat 'light' in terms of trustees and staff, with essential staff responsibilities passing to already stretched employees and ministers.

During the year we were disappointed to discover that our application to a potential funder for a large-scale Hub Redevelopment Programme was rejected. However, work continues with a committed team to raise the money and see The Hub building adapted to best meet the contemporary uses it has.

Altrincham Baptist Church

Chair's Report
for the year ended 31st March 2021

Whilst the church building on Hale Road became somewhat redundant, it does have the advantage of having a large glass atrium at the front in a highly visible location at a T-junction. As such it became a 'billboard' with signs, posters and messages encouraging and giving hope to the community as well as sign-posting people to the services we offer through The Hub.

Mission Opportunity

We were also gifted new openings to serve and witness our faith to the community. Contact with a church in Salford lead to a 'Bike Project' whereby members of the church donated bicycles which were then repaired and delivered to Salford to be gifted to those in the community who might use them to commute to work.

At Christmas the aforementioned glass atrium also took on a new guise. In bright and attractive colours and design, the words 'YOU ARE LOVED' were painted across it - the work completed on Christmas Eve. As such thousands of people were reminded of the Christmas story. Also, unable to run our annual 'Carols in the Park' event at John Leigh Park, discussions lead to the construction of an Advent Trail. Ten 'stations' set around the park were created with explanatory boards sharing the Christmas story. We were amazed at the impact this had as it beautifully shone our Christian hope at a time of great darkness. Thousands, perhaps tens of thousands came to the park and engaged with the trail. We had two-thousand social media engagements and it seemed that every family in the community had their photograph taken in front of the 4ft high 3D wooden letters spelling 'LOVE'.

Finally, we continued to give from our general reserves to churches and organisations who were struggling financially. In addition the 'Blessings Fund' received gifts from church members which were then allocated to those in need who were both part of the church or in contact with the church through ministries such as CAP.

So indeed, it has been quite a year. We remain grateful and faithful to a God who has carried and guided us through it.

Reverend Ashley Hardingham - Lead Minister

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Altrincham Baptist Church was founded on 19th April 1887 and our Hale Road chapel was acquired on 27th August 1892. The church has worshipped in this building since then, apart from temporary period of relocation due to building works from 2007-2012. The charity also leases the Hub building on Pownall Road (since 2008) from Trafford Council.

The principal purpose of the church, as set out in the constitution, is the advancement of the Christian faith according to Baptist denomination principles. The church may also advance education and carry out other charitable purposes in the United Kingdom or other parts of the world. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

Prior to 2020, the mission statement for the church was "be a disciple, make disciples". In 2020, the mission statement was updated to more accurately reflect the activities that encompass the fulfilment of the charity aims. The mission statement is now "be a disciple, make disciples and reveal the kingdom of God". By encouraging the example set by Jesus Christ in the New Testament, the church seeks to enable its members and attendees to achieve the stated purpose set out above.

Significant activities

One key vehicle for the church to fulfil its purpose and realise the mission statement is by way of establishing Missional Communities which gather together around a common theme or interest or locality. The church also arranges events at certain times of the year and invites the community to attend or participate, for example Easter activities and Christmas nativity and carol services.

As set out in this section of this report, measurement of whether the church's stated purpose and mission statement are being achieved is not always tangible, but of significance is the number of individuals who accept Christ as their Lord and Saviour and regularly attend activities associated with the church. This may be at Sunday services but might also be at other groups and activities organised throughout the week in one of our buildings or in Missional Communities in the locality.

The Hub building, leased from Trafford Council, is a significant community investment by the church and money given to the church (adding to rental and other grant income secured) contributes to the running and upkeep of that building as a space available for the local community to use. This includes a café and rooms for private hire. The church also uses the Hub for community engagement activities to invite the community to find out more about Jesus and the church, for example Inclusion meetings on Sundays, and women's pamper evenings.

The church gives away a proportion of its income to other individuals or organisations by way of gifts. These are overseen by the World Mission Team which reports to the Charity Trustees. The Giving Policy is approved by the church annually.

The operation of the church is enabled significantly by volunteers. There is a paid staff (mostly part time) of 11 who undertake the core ministry and administration of the church, but most aspects of the church activities are resourced by volunteers. This includes many aspects of the running of the Hub (e.g. café and reception) and Sunday gatherings (e.g. music, welcoming, children and youth activities).

Whilst Covid-19 led to many of our activities being suspended, since the beginning of the government lockdown in March 2020 a team of 50 people comprising staff and volunteers worked with Trafford Council, Trafford Housing Trust and other volunteer groups to run Altrincham Community Response Hub from 'The Hub' building. The Altrincham Community Response Hub is helping people from the surrounding area receive food parcels, prescriptions, shopping and wellbeing calls. The work of the Altrincham Community Response Hub is in direct support of our mission statement to be disciples, make disciples and reveal the kingdom of God.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have taken into account to the Charity Commission's general guidance on public benefit when reviewing our mission, purpose and objectives and in carrying out the Church activities. We have concluded that the Church operates in compliance with these guidelines.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As a church it is not our practice or raison d'être to either set or focus on quantifiable expressions of performance. Instead, we might describe progress in terms of largely qualifiable expressions, such as the transformation of individuals' lives to be as Jesus was, and as described in the Bible. The extent of change in lives is perceptive and observable and any degree of change dependent on the viewpoint of the observer.

Previously described is the background to the suspension of usual activity at ABC during the period of the financial year whilst in lock down because of the pandemic, and with this the opportunity for church members and employees to express their ministry in the usual way through these. There is little to add to what has already been described in terms of maintaining church family life during this period.

In April 2020, the church announced a financial response to the pandemic with the 'ABC Giving Policy during Covid-19 Crisis'. This involved the setting up of 'The Blessings fund' to meet the needs of individuals and families locally.

The Blessings Fund included funds already set aside to support need spontaneously throughout the year and further donations from the church community. The fund grew to a total of £17,400 and just over £5,000 was given away.

Church membership in April 2020 was 234, reducing to 228 by March 2021. There were 4 resignations from membership and 2 members died in that period.

FINANCIAL REVIEW

Financial position

The church continued to have two main income streams; donations and income from activity at the Hub. Donations support charitable activity at the church, the main overhead being salaries. Overall income was £451,875, 3.4% lower than the previous year (2020: £467,635). Donations for the year were £425,294, 7.2% higher than the previous year (2020: £396,768) on account of additional gifts to the Blessing and general funds. Grant income received during the year was £80,121 (2020: £13,607).

Operating costs were £392,772, £10,271 higher than the previous year (2020: £382,501), resulting in an operating surplus (before depreciation charges) of £59,103, £26,031 lower than the previous year (2020: surplus of £85,134).

During the year in which the Hub was unable to operate as usual, rental and café related income was £4,316 compared with £61,558 in the previous year. Operating expenditure on coffee lounge and toddler group was £642 compared with £10,900 in the previous year.

Total funds carried forward are £755,234 compared with £867,502 the previous year. Unrestricted general funds stood at £226,431 (2020: £181,458) at the balance sheet date. The balances in other funds are detailed in note 12 to the financial statements.

FINANCIAL REVIEW

Reserves policy

The charity generates a regular income by way of gifts and donations, as well as the hiring of rooms at The Hub and the operation of a café, which is adequate to cover the projected expenditure. In addition, the charity seeks to maintain free reserves equivalent to three months' expenditure to enable it to meet any unforeseen costs or to cover any short term drop in income. Free reserves held at the balance sheet date are £198,147 (2020: £145,873).

Restricted funds.

The Christian Against Poverty ("CAP") fund was established in 2008 to account for the activities of the church working alongside the charity of the same name.

The Contact Centre Fund was established in 2007, to account for the activities associated with the Contact Centre operating in church premises on Saturday mornings.

The Turning the Tide Fund ("TTT") was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium Fund was launched in December 1997. These funds are shown together although they are accounted for separately.

The Holborn Trust was set up in 2008 to account for the proceeds of the sale of 80 Hale Road, Altrincham. Holborn Trusts are the Model Trusts for Manses approved by the Union pursuant to the Baptist and Congregational Trusts Act 1951. A second manse, 43 Hale Road was sold in 2012, the proceeds of both these sales are held in a separate fund.

The Hub Fund is held to support the activities and renovation of The Hub Community Centre.

The Blessings Fund is available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

Response Hub funds are used to support the operating costs of the Response Hub run in partnership with Trafford Council.

Fund transfers.

£13,526 was transferred from unrestricted funds to the restricted Christian's Against Poverty (CAP) fund to cover the costs of a salaried worker and other expenses and this is accounted for in the CAP fund. In addition, £5,056 was transferred from unrestricted funds to the restricted Blessings fund during the year.

Going concern

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the Church for the foreseeable future. The Trustees are there of the opinion that it remains appropriate to prepare the financial statements on the going concern basis.

FUTURE PLANS

The major aspects of future planning are as follows:

a. Making great appointments to the staff team remains a priority and although eager to do so we will not be rushed into ill-advised decisions for expediency's sake. At our AGM in July 2021, we appointed three new elders to restore the full working complement of the team.

b. As previously mentioned we remain focussed on securing the remaining funding to complete substantial renovations to The Hub in order to make it fit for purpose. These especially include doubling the size of the café space and introducing energy saving aspects through insulation and double-glazing.

c. Seeing the (short-term) Response Hub move to become a (long-term) Community Hub remains one of the most exciting possibilities. This would not only secure the new activities and service offered to the community for the long-term but working with existing users and agencies would help to renew and refresh the activity of The Hub.

d. The possibility of developing a new community scheme at Altrincham Interchange has arisen. If this is offered to us it would give the opportunity to develop new aspects of a pandemic response especially in the area of mental health and wellbeing.

e. Our Missional Communities continue to be under-resourced. Without a Missions Leader this key aspect of the church's vision is not given the profile and energy it deserves and we need to resolve this if we are not to struggle in this area.

f. The pandemic has also caused us to re-evaluate our vision, values and practices. In the coming year we hope to undergo a church-wide consultation which, with further prayer and discernment, will set a new and fitting template to our life and activity and enable us to organise ourselves around the practices which will best serve the church and community at this time.

g. Finally, the question of 'Inclusion' - who can and can't be involved in the life and leadership of ABC - continues to be one we are yet to answer. It is hoped that there will be opportunity in the coming year for the church to pray, discuss and discern our way forward.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The current church constitution was adopted in 2009. This is enhanced by a practice and procedures document which set out in more details how the general aims and proper governance of the church are to be achieved.

Recruitment and appointment of new trustees

The constitution provides for the appointment and retirement (on rotation every three years) of the Charity Trustees, who are also either Ministers or Elders of the church. There must currently be no less than 7 and no more than 12 trustees in addition to any Ministers, and whilst Trustees may also be employees there must always be a greater number of non-employed to employed Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and decision making

During 2020-21 the church was run on a day to day basis by the Core Team which consisted of:

- Lead Minister
- Assistant Minister
- Children and Families Worker
- Youth Pastor
- Operations Leader

During this year the Children and Families Worker and the Operations Leader tendered their resignations and recruitment processes were instigated for their replacements.

Three Trustees resigned during the 2020/21 financial year and the process was commenced to appoint new Trustees in accordance with the process set out in the Church Constitution. Since the end of the 2020/21 financial year, three trustees have been appointed and there has been one resignation.

The Trustees meet as follows:

- At least once each month (save for August) including some other members of the leadership team to discuss spiritual and business issues and for prayer.
- Three times each year for Trustee business
- Two or three times each year including all members of the church leadership team ("Core Team").

Decisions of the charity are made by the church members. The trustees have delegated authority from the church membership for most routine decisions, and in turn some are delegated to staff (primarily the Core Team). The constitution sets out the circumstances in which the members meeting must decide issues and the basis for any vote. The church meeting is an important reporting and accountability mechanism for the trustees. There are at least 6 church meetings each year including an AGM (usually in June) for which an annual report is produced.

Minutes are kept of all Trustee and church member meetings.

Key management remuneration

The Core Team are accountable to the Trustees. The Lead Minster is also a Trustee. Pay for the Lead Minister is set taking into account guidance for UK based minister stipends set by the Baptist Union but also mindful of our budgeted income and other expenditure. This is the first full year in which we have had to comply with the changes to pension law for our employees.

Related parties

The church is affiliated to the North West Baptist Association and also the Baptist Union. The church is not permitted to hold or own property and property is currently held on behalf of the church where necessary by the Baptist Union Corporation (previously North West Baptist Association).

One of the charity's trustees, Revd Ashley Hardingham, holds the title to property in which Altrincham Baptist Church has an interest.

The church agrees, from time-to-time, to partner with other bodies (with similar charitable aims) or charitable organisations by way of "Associated Ministries". These are primarily overseen by the World Mission Team, responsible to the Charity Trustees. These are referred to in the "Achievements and performance" section of this report.

Risk management

The Trustees confirm that they have identified and considered the major risks to which the Charity is exposed, the potential impact of individual risk should they materialise and, what mitigating actions are taken or need to be taken, in order to reduce each risk to a level which the Trustees consider to be acceptable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees' indemnity arrangements

Individual indemnities have been provided to the trustees, under which the charity has agreed to indemnify the trustees to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as trustees of the charity.

The Trustees have a duty to identify and review the risks to which the Church is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130343

Principal address

Hale Road
Altrincham
Cheshire
WA14 2EW

Trustees

Rev A Hardingham
Mrs N Avery (resigned 15.7.21)
M Court (resigned 22.3.21)
P Rowley - Treasurer
R Silverwood (resigned 7.12.20)
Mrs A C S C Gregory (resigned 1.9.20)
A Wilson
M McKay Smith
Mrs S Hickson
Mrs C Addis (appointed 15.7.21)
O Aluko (appointed 15.7.21)
Mrs V Horner (appointed 15.7.21)

Independent Examiner

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

Solicitors

Fiona Bruce Solicitors,
Justice House,
3 Grappenhall Road,
Stockton Heath,
Warrington,
Cheshire,
WA4 2AH

REFERENCE AND ADMINISTRATIVE DETAILS
Bankers
Royal Bank of Scotland,
4 The Downs,
Altrincham,
Cheshire,
WA14 2PY

Approved by order of the board of trustees on 17th January 2022 and signed on its behalf by:

Rev A Hardingham - Trustee

Independent Examiner's Report to the Trustees of Altrincham Baptist Church

Independent examiner's report to the trustees of Altrincham Baptist Church
I report to the charity trustees on my examination of the accounts of Altrincham Baptist Church (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Mr David Allen FCCA
Allen Mills Howard & Co
Chartered Accountants
Lewis House
56 Manchester Road
Altrincham
Cheshire
WA14 4PJ

18th January 2022

Altrincham Baptist Church

Statement of Financial Activities
for the year ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME FROM					
Donations	2	**383,872**	**41,422**	**425,294**	396,768
Charitable activities					
Church activities		**14,358**	**4,605**	**18,963**	5,114
Other trading activities	3	**4,316**	**-**	**4,316**	61,558
Investment income	4	**3,302**	**-**	**3,302**	4,195
Total		**405,848**	**46,027**	**451,875**	467,635
EXPENDITURE ON					
Raising funds		**642**	**-**	**642**	10,900
Charitable activities					
Church activities		**198,425**	**50,613**	**249,038**	217,878
Other - support costs		**149,723**	**164,740**	**314,463**	324,031
Total		**348,790**	**215,353**	**564,143**	552,809
Net gains/(losses) on investments		**-**	**-**	**-**	(72,090)
NET INCOME/(EXPENDITURE)		**57,058**	**(169,326)**	**(112,268)**	(157,264)
Transfers between funds	12	**(18,582)**	**18,582**	**-**	-
Net movement in funds		**38,476**	**(150,744)**	**(112,268)**	(157,264)
RECONCILIATION OF FUNDS					
Total funds brought forward		**248,243**	**619,259**	**867,502**	1,024,766
TOTAL FUNDS CARRIED FORWARD		**286,719**	**468,515**	**755,234**	867,502

The notes form part of these financial statements

Altrincham Baptist Church

Balance Sheet
31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	**29,491**	**424,382**	**453,873**	604,157
CURRENT ASSETS					
Debtors	9	**35,022**	**53**	**35,075**	14,750
Cash at bank and in hand		**231,884**	**104,136**	**336,020**	339,758
		266,906	**104,189**	**371,095**	354,508
CREDITORS					
Amounts falling due within one year	10	**(9,679)**	**(60,055)**	**(69,734)**	(91,163)
NET CURRENT ASSETS		**257,227**	**44,134**	**301,361**	263,345
TOTAL ASSETS LESS CURRENT LIABILITIES		**286,718**	**468,516**	**755,234**	867,502
NET ASSETS		**286,718**	**468,516**	**755,234**	867,502
FUNDS	12				
Unrestricted funds				**286,718**	248,243
Restricted funds				**468,516**	619,259
TOTAL FUNDS				**755,234**	867,502

The financial statements were approved by the Board of Trustees and authorised for issue on 17th January 2022 and were signed on its behalf by:

P Rowley - Trustee

A Hardingham - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1st January 2015), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentational currency of the financial statements is the Pound Sterling (£).

Preparation of the accounts on a going concern basis
The trustees are of the view that the future of the charity is secure due to the level of free reserves being more than sufficient to meet its short to medium term liabilities. As a result, the trustees are of the opinion that the charity continues to be a going concern and that it is therefore appropriate to prepare its financial statements on that basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor’s intention to make a distribution.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Allocation and apportionment of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support church activities.

Tangible fixed assets
Tangible fixed assets costing more than £1,000 are capitalised and depreciated on a straight-line basis over periods which do not exceed their economic lives.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
The periods used are as follows:

Land and buildings	10 years
Improvements to property	10 years
Fixtures and fittings	4 years
Office equipment	4 years

Residential property is used for private residential accommodation and is not depreciated. The value and condition of residential property is reviewed annually by the trustees for impairment.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Creditors and provisions
Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are normally recognised at the amount the charity anticipates it will pay to settle the debt.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Volunteers
The value of services provided by volunteers is not incorporated into the financial statements. Further details of the contributions made by the volunteers can be found in the Trustees' Annual Report.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount paid in advance.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Deposits for more than three months but less than one year are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

continued...

2. DONATIONS

	2021	2020
	£	£
Donations	**282,995**	313,864
Gift aid	**62,178**	68,797
Legacies	**-**	500
Grants	**80,121**	13,607
	425,294	396,768

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Contact Centre	**1,246**	1,403
Trafford Housing Trust	**-**	9,204
Groundwork	**1,000**	3,000
Response Hub	**54,022**	-
Coronavirus Support	**23,853**	-
	80,121	13,607

Coronavirus Support grant income includes a Small Business Grant and a Local Restrictions Support Grant, both received from Trafford Borough Council.

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Room rental	**4,316**	32,826
Coffee lounge	**-**	20,845
Toddler group	**-**	7,887
	4,316	61,558

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**902**	1,795
Rental income	**2,400**	2,400
	3,302	4,195

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	**36,403**	42,085
Trustees' social security	**2,033**	2,438
Trustees' pension contributions to money purchase schemes	**5,566**	5,413
	44,002	49,936

Trustees are paid in accordance with their contract of employment for the work they do on behalf of the church. The number of trustees to whom retirement benefits were accruing was one (2020: one).

Trustees' expenses

One (2020: three) trustees were reimbursed £141 (2020: £888) for travel and church activity expenses during the year.

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**185,510**	202,330
Social security costs	**6,691**	8,070
Other pension costs	**10,299**	9,988
	202,500	220,388

The Key Management Personnel of the charity is comprised of the Trustees and the Core Team. The total employee benefits of Key Management Personnel in the year were £125,468 (2020: £114,869).

The average monthly number of employees during the year was as follows:

	2021	2020
Religious activities	**6**	6
Administrative	**7**	9
	13	15

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME FROM			
Donations	338,498	58,270	396,768
Charitable activities			
Church activities	4,933	181	5,114
Other trading activities	61,558	-	61,558
Investment income	4,058	137	4,195
Total	409,047	58,588	467,635

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	10,447	453	10,900
Charitable activities			
Church activities	186,521	31,357	217,878
Other - support costs	158,333	165,698	324,031
Total	355,301	197,508	552,809
Net gains/(losses) on investments	-	(72,090)	(72,090)
NET INCOME/(EXPENDITURE)	53,746	(211,010)	(157,264)
Transfers between funds	(21,836)	21,836	-
Net movement in funds	31,910	(189,174)	(157,264)
RECONCILIATION OF FUNDS			
Total funds brought forward	216,332	808,434	1,024,766
TOTAL FUNDS CARRIED FORWARD	248,242	619,260	867,502

8. TANGIBLE FIXED ASSETS

	Freehold property £	Residential property £	Improvements to leasehold prop £
COST			
At 1st April 2020	**1,610,342**	**140,000**	**83,635**
Additions	**-**	**-**	**17,728**
At 31st March 2021	**1,610,342**	**140,000**	**101,363**
DEPRECIATION			
At 1st April 2020	**1,201,417**	**-**	**34,536**
Charge for year	**159,958**	**-**	**8,806**
At 31st March 2021	**1,361,375**	**-**	**43,342**
NET BOOK VALUE			
At 31st March 2021	**248,967**	**140,000**	**58,021**
At 31st March 2020	408,925	140,000	49,099

continued...

8. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1st April 2020	**141,483**	**29,418**	**2,004,878**
Additions	**504**	**2,856**	**21,088**
At 31st March 2021	**141,987**	**32,274**	**2,025,966**
DEPRECIATION			
At 1st April 2020	**135,803**	**28,965**	**1,400,721**
Charge for year	**2,159**	**449**	**171,372**
At 31st March 2021	**137,962**	**29,414**	**1,572,093**
NET BOOK VALUE			
At 31st March 2021	**4,025**	**2,860**	**453,873**
At 31st March 2020	5,680	453	604,157

At the balance sheet date, The Baptist Union Corporation Ltd held the title to the church building on Hale Road, Altrincham on trust for the current and future congregations of the church. They recognise that, whilst they hold legal title to the property, the local church should recognise the asset, as well as any liabilities.

In May 2012, the church contributed £140,000 to the purchase price of a property for Reverend Ashley & Mrs Sandra Hardingham. By virtue of a Declaration of Trust dated May 2012, this equitable interest is held by North Western Baptist Association as custodian trustee.

It is likely that there is a material difference between the open market value of the charity's property and its book value. The amount of such differences cannot be ascertained without incurring significant costs which, in the opinion of the trustees, is not justified in terms of the benefit to the user of the accounts. The charity's buildings have an insured value of £3,916,507.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 **£**	2020 £
Trade debtors	**10,151**	2,504
Other debtors	**507**	663
Prepayments and accrued income	**24,417**	11,583
	35,075	14,750

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	**6,445**	7,289
Social security and other taxes	**(2,246)**	2,895
Other creditors	**60,355**	75,690
Accrued expenses	**5,180**	5,289
	69,734	91,163

Other creditors includes £59,448 (2020: £70,488) owed to Ugandaid.

Deposits for room hire at The Hub that are received prior to the balance sheet date for an event occurring in the next financial period are included in deferred income. The value of deposits held at the balance sheet date was £905 (2020: £200). Room hire income is recognised in the Statement of Financial Activities when the event occurs.

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	**1,368**	1,368
Between one and five years	**1,368**	2,736
	2,736	4,104

Operating lease payments recognised within the Statement of Financial Activities during the year totalled £1,368 (2020: £1,368).

continued...

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	**181,458**	**62,431**	**(17,458)**	**226,431**
Toddlers	**485**	**-**	**-**	**485**
Good Companions	**146**	**(70)**	**-**	**76**
Hub Development	**38,860**	**(2,340)**	**-**	**36,520**
Legacy	**24,750**	**(1,544)**	**-**	**23,206**
Blessing	**2,544**	**-**	**(2,544)**	**-**
Response Hub	**-**	**(1,420)**	**1,420**	**-**
	248,243	**57,057**	**(18,582)**	**286,718**
Restricted funds				
Christians Against Poverty (CAP)	**6,986**	**(15,586)**	**13,526**	**4,926**
Contact	**4,063**	**(316)**	**-**	**3,747**
TTT/Millennium	**273,207**	**(106,638)**	**-**	**166,569**
Manses	**280,627**	**(53,318)**	**-**	**227,309**
The Hub	**49,376**	**(724)**	**-**	**48,652**
Seniors	**5,000**	**(494)**	**-**	**4,506**
Blessing	**-**	**3,147**	**5,056**	**8,203**
Response Hub	**-**	**4,604**	**-**	**4,604**
	619,259	**(169,325)**	**18,582**	**468,516**
TOTAL FUNDS	**867,502**	**(112,268)**	**-**	**755,234**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**355,756**	**(293,325)**	**62,431**
Good Companions	**-**	**(70)**	**(70)**
Hub Development	**-**	**(2,340)**	**(2,340)**
Legacy	**-**	**(1,544)**	**(1,544)**
Response Hub	**50,092**	**(51,512)**	**(1,420)**
	405,848	**(348,791)**	**57,057**
Restricted funds			
Christians Against Poverty (CAP)	**6,833**	**(22,419)**	**(15,586)**
Christmas/Harvest	**12,806**	**(12,806)**	**-**
Contact	**1,246**	**(1,562)**	**(316)**
TTT/Millennium	**-**	**(106,638)**	**(106,638)**
Manses	**-**	**(53,318)**	**(53,318)**
The Hub	**3,250**	**(3,974)**	**(724)**
Seniors	**-**	**(494)**	**(494)**
Blessing	**14,557**	**(11,410)**	**3,147**
Response Hub	**7,335**	**(2,731)**	**4,604**
	46,027	**(215,352)**	**(169,325)**
TOTAL FUNDS	**451,875**	**(564,143)**	**(112,268)**

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	151,788	52,425	(22,755)	181,458
Toddlers	300	185	-	485
Good Companions	343	(197)	-	146
Hub Development	38,860	-	-	38,860
Legacy	25,041	(291)	-	24,750
Blessing	-	1,625	919	2,544
	216,332	53,747	(21,836)	248,243
Restricted funds				
Christians Against Poverty (CAP)	-	(11,703)	18,689	6,986
Contact	4,447	(384)	-	4,063
TTT/Millennium	37,692	(32,783)	-	4,909
Uganda	43,979	(43,979)	-	-
Manses	676,100	(127,175)	-	548,925
The Hub	46,216	13	3,147	49,376
Seniors	-	5,000	-	5,000
	808,434	(211,011)	21,836	619,259
TOTAL FUNDS	1,024,766	(157,264)	-	867,502

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	407,229	(354,804)	-	52,425
Toddlers	185	-	-	185
Good Companions	8	(205)	-	(197)
Legacy	-	(291)	-	(291)
Blessing	1,625	-	-	1,625
	409,047	(355,300)	-	53,747
Restricted funds				
Christians Against Poverty (CAP)	12,186	(23,889)	-	(11,703)
Christmas/Harvest	6,638	(6,638)	-	-
Contact	1,402	(1,786)	-	(384)
TTT/Millennium	1	(32,784)	-	(32,783)
Uganda	28,111	-	(72,090)	(43,979)
Manses	-	(127,175)	-	(127,175)
The Hub	5,250	(5,237)	-	13
Seniors	5,000	-	-	5,000
	58,588	(197,509)	(72,090)	(211,011)
TOTAL FUNDS	467,635	(552,809)	(72,090)	(157,264)

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	151,788	114,856	(40,213)	226,431
Toddlers	300	185	-	485
Good Companions	343	(267)	-	76
Hub Development	38,860	(2,340)	-	36,520
Legacy	25,041	(1,835)	-	23,206
Blessing	-	1,625	(1,625)	-
Response Hub	-	(1,420)	1,420	-
	216,332	110,804	(40,418)	286,718
Restricted funds				
Christians Against Poverty (CAP)	-	(27,289)	32,215	4,926
Contact	4,447	(700)	-	3,747
TTT/Millennium	37,692	(139,421)	-	(101,729)
Uganda	43,979	(43,979)	-	-
Manses	676,100	(180,493)	-	495,607
The Hub	46,216	(711)	3,147	48,652
Seniors	-	4,506	-	4,506
Blessing	-	3,147	5,056	8,203
Response Hub	-	4,604	-	4,604
	808,434	(380,336)	40,418	468,516
TOTAL FUNDS	1,024,766	(269,532)	-	755,234

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	762,985	(648,129)	-	114,856
Toddlers	185	-	-	185
Good Companions	8	(275)	-	(267)
Hub Development	-	(2,340)	-	(2,340)
Legacy	-	(1,835)	-	(1,835)
Blessing	1,625	-	-	1,625
Response Hub	50,092	(51,512)	-	(1,420)
	814,895	(704,091)	-	110,804
Restricted funds				
Christians Against Poverty (CAP)	19,019	(46,308)	-	(27,289)
Christmas/Harvest	19,444	(19,444)	-	-
Contact	2,648	(3,348)	-	(700)
TTT/Millennium	1	(139,422)	-	(139,421)
Uganda	28,111	-	(72,090)	(43,979)
Manses	-	(180,493)	-	(180,493)
The Hub	8,500	(9,211)	-	(711)
Seniors	5,000	(494)	-	4,506
Blessing	14,557	(11,410)	-	3,147
Response Hub	7,335	(2,731)	-	4,604
	104,615	(412,861)	(72,090)	(380,336)
TOTAL FUNDS	919,510	(1,116,952)	(72,090)	(269,532)

The purposes of the restricted funds are as follows:

Christians Against Poverty (CAP) - This fund has been established to support the activities of the church in association with CAP.

Christmas/Harvest - These funds are used for the church's activities during Christmas and Harvest seasons.

Contact - This fund is used for the activities of the Child Contact Centre. A Child Contact Centre is a safe, neutral place where children of separated families can spend time with one or both parents and sometimes other family members. They are child-centred environments that provide toys, games and facilities that reflect the diverse needs of children affected by family breakdown.

TTT/Millennium - The "Turning The Tide" (TTT) fund was launched in January 2007 in order to raise funds for a reconstruction of the Hale Road church buildings. The Millennium fund was set up on 17th July 1997 and is currently held in order to fund the extension of the church ministry, primarily through a new building, a building conversion to provide new premises or redevelopment of the existing church premises.

The Hub - These funds are used to support the activities and renovation of The Hub Community Centre.

Blessings Fund - these funds are available for the needs of individuals and families who have been referred to us in relation to the Altrincham Community Hub. Where livelihoods have ceased or have been impaired, the funds are used to give financial help for food, rent or utility bills.

continued...

12. MOVEMENT IN FUNDS - continued

Response Hub - these funds are used to support the operating costs of the Response Hub which is run in partnership with Trafford Council.

13. EMPLOYEE BENEFIT OBLIGATIONS

The church operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged to the Statement of Financial Activities.

During the year, the total pension charge for the church was £10,298 (2020: £9,988) and there was £746 (2020: £962) outstanding in respect of employer contributions at the year end.

14. RELATED PARTY DISCLOSURES

For details of trustees' remuneration and expenses see note 5.

The church has an equitable interest in a property for which the title is held jointly by trustee Reverend Ashley Hardingham and his wife, Sandra Hardingham. See note 8 for further details.

Mrs Sarah Court is employed by the charity and is the spouse of a trustee. Total employee benefits during the year for the spouses of trustees were £12,031 (2020: £34,744 - relating to the spouses of two trustees).

During the year, the charity received £2,400 (2020: £2,400) from Mr Rob Peirson, an employee of the charity, in respect of the rental of premises.

During the year, Altrincham Baptist Church received donations from the trustees and their close family members, without conditions, totalling £46,356 (2020: £56,199).

Altrincham Baptist Church

Detailed Statement of Financial Activities
for the year ended 31st March 2021

	2021	2020
	£	£
INCOME		
Donations		
Donations	**282,995**	313,864
Gift aid	**62,178**	68,797
Legacies	**-**	500
Grants	**80,121**	13,607
	425,294	396,768
Other trading activities		
Room rental	**4,316**	32,826
Coffee lounge	**-**	20,845
Toddler group	**-**	7,887
	4,316	61,558
Investment income		
Deposit account interest	**902**	1,795
Rental income	**2,400**	2,400
	3,302	4,195
Charitable activities		
Children & youth trips	**486**	2,528
Good companions/MP	**-**	124
Response Hub	**17,277**	-
Other charitable income	**1,200**	2,462
	18,963	5,114
Total incoming resources	**451,875**	467,635
EXPENDITURE		
Other trading activities		
Coffee lounge expenses	**-**	8,184
Toddler group expenses	**642**	2,716
	642	10,900
Charitable activities		
Trustees' salaries	**36,403**	42,085
Trustees' social security	**2,033**	2,438
Trustees' pension contributions	**5,566**	5,413
Wages	**72,960**	82,599
Social security	**2,586**	3,296
Pensions	**2,801**	3,152
Carried forward	**122,349**	138,983

Altrincham Baptist Church

Detailed Statement of Financial Activities
for the year ended 31st March 2021

	2021	2020
	£	£
Charitable activities		
Brought forward	**122,349**	138,983
Youth, children & other ministries	**11,229**	9,661
Sunday worship	**4,374**	4,822
Local & UK missions	**36,160**	35,448
Overseas missions	**31,810**	26,997
Conferences & literature	**756**	1,206
Covid-19 response	**31,598**	-
Hardship fund	**10,760**	761
	249,036	217,878
Support costs		
Church running costs		
Wages	**75,505**	74,930
Social security	**2,072**	2,336
Pensions	**1,932**	1,423
Insurance	**7,813**	7,656
Light and heat	**8,836**	14,042
Telephone	**2,843**	3,203
Postage and stationery	**524**	1,146
Leasing & maintenance	**1,368**	1,368
Sundries	**3,370**	2,715
Repairs & renewals	**18,116**	21,890
Rent, rates & water	**17,089**	17,845
Professional fees	**2,172**	2,136
Travel & subsistence	**161**	1,707
Depreciation: Freehold prop.	**162,733**	160,229
Improvements to property	**6,455**	8,363
Depreciation: Fix. & fittings	**1,734**	512
Depreciation: Office equip.	**449**	1,204
	313,172	322,705
Finance		
Bank charges	**93**	126
Governance costs		
Independent examiners' remuneration	**1,200**	1,200
Total resources expended	**564,143**	552,809
Net expenditure before gains and losses	**(112,268)**	(85,174)
Realised recognised gains and losses		
Transfer to Ugandaid	**-**	(72,090)
Net expenditure	**(112,268)**	(157,264)