

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 in 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 means 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 roofs 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.

Altrincham Baptist Church

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

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.

Altrincham Baptist Church
Report of the Trustees
for the year ended 31st March 2024

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. Whilst 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.

Altrincham Baptist Church
Report of the Trustees
for the year ended 31st March 2024

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.

Altrincham Baptist Church
Report of the Trustees
for the year ended 31st March 2024

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.

Altrincham Baptist Church
Report of the Trustees
for the year ended 31st March 2024

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 Minister 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.

Altrincham Baptist Church

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

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

Altrincham Baptist Church

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

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
		<hr/>	<hr/>	<hr/>	<hr/>
		253,012	66,547	319,559	433,907
CREDITORS					
Amounts falling due within one year	13	147,770	5,019	19,796	31,900
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		238,235	61,528	299,763	402,007
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		315,280	238,175	553,455	629,356
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		315,280	238,175	553,455	629,356
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS OF THE CHARITY	15				
Unrestricted funds				315,280	357,057
Restricted funds				238,175	272,299
				<hr/>	<hr/>
TOTAL FUNDS				553,455	629,356
				<hr/>	<hr/>

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

Altrincham Baptist Church

Notes to the Financial Statements **for the year ended 31st March 2024**

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.

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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.

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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.

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>	<hr/>	<hr/>
	238,554	126,238	364,792	402,628
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	109,288	112,920
	<hr/>	<hr/>

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>	<hr/>	<hr/>
	7,165	610	7,775	9,051
	<hr/>	<hr/>	<hr/>	<hr/>

4. OTHER TRADING ACTIVITIES

All unrestricted funds

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

5. INVESTMENTS

All unrestricted funds

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

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>	<hr/>	<hr/>
	340,659	173,276	513,935	580,026
	<hr/>	<hr/>	<hr/>	<hr/>

7. SUPPORT AND GOVERNANCE 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
	<hr/>	<hr/>	<hr/>	<hr/>
	254,579	4,254	258,833	296,811
	<hr/>	<hr/>	<hr/>	<hr/>

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	68,394	3,701	7,230	79,325	78,866
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	231,520	230,751
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	13	13
	<hr/>	<hr/>

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

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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	<u>331,409</u>	<u>133,824</u>	<u>465,233</u>
EXPENDITURE ON:			
Raising funds	3,459	-	3,459
Charitable activities			
Church activities	354,563	225,463	580,026
Total expenditure	<u>358,022</u>	<u>225,463</u>	<u>583,485</u>
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	<u>400,591</u>	<u>347,017</u>	<u>747,608</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>357,057</u></u>	<u><u>272,299</u></u>	<u><u>629,356</u></u>

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

11. TANGIBLE FIXED ASSETS

	Freehold property £	Residential property £	Improvements to leasehold property £
COST			
At 1 st April 2023	1,598,817	140,000	102,827
Additions	-	-	53,951
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 st March 2024	1,598,817	140,000	156,778
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 st April 2023	1,589,857	-	63,821
Charge for year	62	-	16,695
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 st March 2024	1,589,919	-	80,516
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 st March 2024	8,898	140,000	76,262
	<hr/>	<hr/>	<hr/>
At 31 st March 2023	8,960	140,000	39,006
	<hr/>	<hr/>	<hr/>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 st April 2023	185,947	29,375	2,056,966
Additions	-	-	53,951
Disposals	1,700	7,797	9,497
	<hr/>	<hr/>	<hr/>
At 31 st March 2024	184,247	21,578	2,101,420
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 st 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
	<hr/>	<hr/>	<hr/>
At 31 st March 2024	156,121	21,172	1,847,728
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 st March 2024	28,126	406	253,692
	<hr/>	<hr/>	<hr/>
At 31 st March 2023	38,230	1,153	227,349
	<hr/>	<hr/>	<hr/>

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.

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>
	20,094	19,172
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	19,796	31,900
	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	4,781	5,976
	<hr/> <hr/>	<hr/> <hr/>

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

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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.

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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)
	<u>315,845</u>	<u>(345,319)</u>	<u>(29,474)</u>
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)
	<u>126,849</u>	<u>(173,276)</u>	<u>(46,427)</u>
TOTAL FUNDS	<u>442,694</u>	<u>(518,595)</u>	<u>(75,901)</u>

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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
	<hr/>	<hr/>	<hr/>	<hr/>
	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
	<hr/>	<hr/>	<hr/>	<hr/>
	347,017	(91,639)	16,921	272,299
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	747,608	(118,252)	-	629,356
	<hr/>	<hr/>	<hr/>	<hr/>

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

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

	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
	<u>331,409</u>	<u>(358,022)</u>	<u>(26,613)</u>
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
	<u>133,824</u>	<u>(225,463)</u>	<u>(91,639)</u>
TOTAL FUNDS	<u>465,233</u>	<u>(583,485)</u>	<u>(118,252)</u>

Altrincham Baptist Church

Notes to the Financial Statements - continued
for the year ended 31st March 2024

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.