

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Details

Status Registered

Legal form Other

Registered 2009-07-27

Register [View on the Charity Commission register](#)

Contact

Address East Barnet Baptist Church
Crescent Road
Barnet
EN4 8PS

Phone 02084495320

Email mail@ebarnetbaptist.org.uk

Website www.ebarnetbaptist.org.uk

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. The church may also advance education and carry out other charitable purposes in the UK and/or other parts of the world.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE NATIONAL AND OVERSEAS
- Burkina Faso
- India
- Sri Lanka
- Togo
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£161,734	£223,067	-	-
2024-03-31	£244,044	£142,010	-	-
2023-03-31	£130,344	£134,047	-	-
2022-03-31	£140,338	£142,857	-	-
2021-03-31	£142,384	£132,802	-	-

Trustees

Name	Role	Appointed
Elom Benneh		2021-04-25
Ife Abodunrin		2024-04-28
Isaac Mani		2021-04-25
Rev RUPERT LAZAR		
Teclair Ngei Espe Atanga		2021-04-25
Victoria Small		2022-09-11

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st April 2024 Period start date To 31st March 2025 Period end date

Charity name: **EAST BARNET BAPTIST CHURCH**

Charity registration number: **1130758**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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 UK and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.18	Public worship including preaching/teaching; baptism; Lord's Supper, evangelism and mission; discipleship; education & training; pastoral care; social action; encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional Information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The church's theme for the year was "Finally, be strong in the Lord and in his mighty power" Ephesians 6: 10</p> <p>Evangelism and mission:</p> <ul style="list-style-type: none">• Night shelter ministry during the winter months once again happened meeting in-person with the aim of providing hospitality. This partnership ministry with local churches, mosque and synagogues, overseen by Together in Barnet, was yet again successful. Food, a warm room and friendship was provided for guests. As usual many in the church welcomed and appreciated the opportunity to express Jesus' love in a practical way.• Samaritan Purse Operation Childcare shoe boxes filled with toys were sent to needy children worldwide. Boxes were prepared and paid for online as well as in-person.• Annual Harvest/Big Welcome. This service also included the collection of non-perishable food items for the Together in Barnet ministry to the Homeless in Barnet.• Building Friendship continues to offer a drop-in ministry for up to two hours every Friday for people who feel lonely and have difficulties with their mental health.• Chosen Season 1 was shown. It was publicised widely and a maximum figure of 19 people attended. <p>Ecumenical ministry:</p> <ul style="list-style-type: none">• EBBC and Brookside Methodist church met in person for a Christmas Eve Midnight Communion Service• There was an annual Remembrance Sunday Service held around the Village War Memorial.• Joint craft event was held at the East Barnet Festival. This provided a space for children to

	<p>have fun (Free) as well as promoted Christian presence in the community. Church life:</p> <ul style="list-style-type: none"> • There was an annual Gift Day in May and the money raised was used towards repayment of outstanding loans with a small percentage (20%) used to fund a new initiative which encouraged growth in faith and vision. • One Growth Group was encouraged to meet in person as well as online. • Prayer events including a week of Prayer (& Fasting) • Sip and Share Café Style Nativity was well received as a creative way to encourage worship. • Stopped the Share and Praise ministry as the number of those attending was low plus it was not achieving its original purpose. • Had Baptism on Easter Sunday • Ministry to the Children and Youth Worker grew well. Events were arranged and there was a very good programme in place. <p>Overall impression:</p> <ul style="list-style-type: none"> • I has been heart warming to note the discernible change in the atmosphere as the church gathered for worship – energy levels were up, hallelujah. Although always about God's grace, I think that this was in part due to the commitment to pray, the teaching of Scripture and ongoing encouragement. Of particular encouragement was the showing of Chosen Season 1. It was intended as an evangelistic Initiative although only Christians attended, none the less it had the lovely impact of stimulating conversation/discussion leading to spiritual growth in those who attended. <p>The work among our Children and Youth have gone from strength to strength.</p> <p>Jade</p> <p>continues to be an inspiration for our children and Young People and it is a joy to see their growth and development as they interact with the programme of events and with her. The church feels to be in good health with good relationships across the generations. They </p>	

		<p>Lord continues to draw men, women and children into himself and in so doing by his Spirit directs them to EBBC. This means that there is numerical growth but it does not translate into massive attendance as there are also those who God move on from EBBC to other places. The church is in good spirit with a sense of expectation in worship of their loving God.</p> <p>It had been a very good year for which as a Leadership we give thanks to God. We know he is building his church and we are simply glad that he chooses to use us with all our shortcomings to be part of that building. Glory to God.</p>
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

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

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although the charity did not engage in any fundraising activities, we received donations in the year April 2024-March 2025 resulted in incoming resources of £161,734 including restricted fund of £13,529 Total expended for the period were £223,067. The charity reported a deficit of -£61,333.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity keeps an operational reserve of £31,765.30 funds set aside to cover at least 3 months operational cost. £270,236.10 deposit account held as Legacy monies Value of investment fund £237,529.10 in relation to Legacy monies.
Amount of reserves held	Para 1.22	The amount £31,765.30 in fixed deposit account.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		CONSTITUTION
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	ELECTED BY MEMBERS
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional Information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	EAST BARNET BAPTIST CHURCH
Other name the charity uses	
Registered charity number	1130758
Charity's principal address	CRESCENT ROAD EAST BARNET, HERTFORDSHIRE
	Postcode EN4 8PS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Rupert Lazar	Pastor		
2	Teclair Atanga		Started 25th April 2021 – Re-appointed 28 th April 2024	
3	Isaac Mani		Started 25th April 2021 – Re-appointed 28 th April 2024	
4	Elom Bennneh		Started 25th April 2021 – Re-appointed 28 th April 2024	
5	Victoria Small		Started 11th September 2022 – Re-appointed 20 th July 2025	
6	Ife Abodunrin		Started 28th April 2024	
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
Revd Rupert Lazar	Pastor	
Teclair Atanga	Trustee	
Isaac Mani	Trustee	
Elom Bennneh	Trustee	
Victoria Small	Trustee	
Ife Abodunrin	Trustee	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole Year
London Baptist Property Board	

Funds held as custodian trustees on behalf of others

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

Additional Information (optional)

Names and addresses of advisers (Optional Information)

Type of adviser	Name	Address
Property Management Advise	Aleco Estate Agents	256 E Barnet Rd, London, Barnet EN4 8TD

Name of chief executive or names of senior staff members (Optional Information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Revd Rupert Lazar	
Position (eg Secretary, Chair, etc)	Minister	
Date	2/2/2026	

**Independent Examiner's Report to the Managing Trustees (Deacons) of
East Barnet Baptist Church – Registered Charity No 1130758**

I report to the Managing Trustees (Deacons) of my examination of the accounts of East Barnet Baptist Church for the year ending 31st March 2025, which are set out on pages

Responsibilities and basis of report

As the Managing Trustees (Deacons) of the church, 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 church's accounts carried out under section 145 of the 2022 Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with Section 130 of the Act or
- the accounts do not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content set out in the Charities (Accounts and Reports) Regulations 2008 other than any other 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 order to enable a proper understanding of the accounts to be reached.


~~DAVID P GOLDBER~~

Date

5.02.2026

141 Farley Road Selsdon South Croydon Surrey CR2 7NL

EAST BARNET BAPTIST CHURCH

FINAL

21/10/2025

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total
		£		£	£
Income					
Donations and legacies	2	83,025		950	83,975
Investment income	3	85,180		12,579	77,759
Total Income		148,205		13,529	161,734
Expenditure					
Charitable activities	4	161,994		60,923	222,917
Governance costs	5	150		-	150
Total expenditure		162,144		60,923	223,067
Net Income (expenditure)		(13,939)		(47,394)	(61,333)
Transfers between Funds	6 & 12	(247)		247	
NETT Income		(14,186)		(47,147)	(61,333)
Total Funds brought forward at 1 April 2024		31,542	2,008,237	597,644	2,637,423
Total Funds carried forward at 31 MARCH 2025		£17,356	£2,009,237	£550,497	£2,578,090

EAST BARNET BAPTIST CHURCH

FINAL

21/10/2025

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Notes	31 March 2025	31 March 2024
Fixed Assets			
Tangible Fixed Assets	7	£ 2,008,237	£ 2,008,237
Current Assets			
Debtors and prepayments	8	1,350	3,281
Cash at bank and in hand	9	581,205	645,477
		<u>582,555</u>	<u>648,758</u>
Current Liabilities			
Creditors and accruals falling due within one year	10	(5,713)	(550)
Net Current Assets		<u>576,842</u>	<u>648,188</u>
Total Assets less Current Liabilities		<u>2,585,079</u>	<u>2,656,425</u>
Creditors falling due after more than one year	11	(8,990)	(19,002)
Total Net Assets		<u>£2,576,089</u>	<u>£2,637,423</u>
Charity Funds			
Unrestricted Funds - see Statement of Financial Activities above		17,355	31,542
Designated Funds		2,008,237	2,008,237
Restricted Funds	6 & 12	550,487	597,644
Total Charity Funds		<u>£2,576,089</u>	<u>£2,637,423</u>

The Notes on pages 7 to 12 form an integral part of these accounts.

These accounts were approved by the Managing Trustees on and are signed on their behalf by

Rev'd Rupert Lazar


Elom Bennah

Chairman of the Leadership Team

Member of the Leadership Team



2/2/2026



04/02/2026

**EAST BARNET BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

FINAL

21/10/2025

1 ACCOUNTING POLICIES

- a Basis of preparation**
The Financial Statements accounts have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102)
- East Barnet Baptist Church is a registered charity (No: 1130758) and meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.
- b Income recognition**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received .
- c Donations**
Donations are accounted for gross when received. No fixed asset gifts in kind were received in the year.
- d Legacies**
Legacies are accounted for on the earlier of notification of an impending distribution and legacy being received, provided legacy can be properly quantified.
- e Investment Income**
Investment income is included in the accounts in the year in which it is receivable.
- f Expenditure recognition**
All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably
- g Fund-raising and publicity costs**
The Church does not make formal appeals for funds and expenditure on these items is therefore not material.
- h Grants payable**
The Church makes grants to individuals and other organisations whose charitable objects compliment its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is conditional
- i Support costs**
Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers or their services.
- j Fixed assets**
The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.
In
5 Hill Court is lease hold terminating 28 September 2154, a purposese built maisonette in the mid 1980, let to one tenant 231 Crescent Road is a self contained flat within the main church building complex let as HMO
The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.
- k Depreciation**
Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.

EAST BARNET BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

FINAL

21/10/2025

1 ACCOUNTING POLICIES (continued)

Funds

The General Fund (unrestricted) is available for use at the discretion of the Managing Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. Any costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Notes to the Financial Statements.

	Unrestricted Funds	Restricted Funds	Year to 31/03/2025	Year to 31/03/2024
	£	£	£	£
2 DONATIONS AND LEGACIES INCOME				
Offerings & Donations	56,458	950	57,408	47,418
Tax refunds	8,071	-	8,071	5,988
	-	-	-	101,012
KH - Legacy - Sundry Income Transfers In				
	15,464		15,464	495
	3,032		3,032	16,289
	£83,025	£950	£83,975	£171,202
3 INVESTMENT INCOME				
Unrestricted Funds	£	Restricted Funds	Year to 31/03/2025	Year to 31/03/2024
	£		£	£
K Hoppe Legacy Fund - Bank Interest				
Generak Fund Bank Interest	1,085	12,579	12,579	1,933
Rent of Church premises	26,538	-	26,538	32,939
Rent of Church properties	37,556	-	37,556	36,260
	£65,179	£12,579	£77,758	£71,132

EAST BARNET BAPTIST CHURCH
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2025

FINAL

21/10/2025

	4 CHARITABLE ACTIVITIES EXPENDITURE		Year to	
	Unrestricted Funds	Restricted Funds	31/03/2025	31/03/2024
	£	£	£	£
Staff costs - see Note 14	83,933.75	-	83,934	71,382
Church Premises Insurance Premium - see Note 16	4,884.00	-	4,884	4,748
Church - Electricity, Gas & Cleaning materials	13,851.53	-	13,852	17,563
Church - PA Sound Desk	428.04	-	429	-
Office Expenses	2,741.45	-	2,741	2,235
Equipment Purchase	0.00	-	-	-
Church Events	7,861.82	-	7,862	1,150
Church Activities	1,250.48	-	1,250	632
Subscription Fees	1,605.75	-	1,606	2,176
Benevolent Expenditure	550.00	-	550	868
Training & Conference	1,068.00	-	1,068	814
Other gifts	-	-	-	216
Sundry Expend	931.29	-	931	207
Mission - see Note 15	11,400.00	-	11,400	4,487
Manse Repairs	8,080.80	-	8,081	1,255
5 Hill Court	240.00	-	240	879
231 Crescent Road	6,978.18	-	6,978	6,037
Professional fees	5,267.52	-	5,268	5,406
Council Tax & Water Rates - Manse	5,149.07	-	5,149	4,854
Repairs & Maintenance	1,370.53	-	1,371	5,398
Loan Account Interest	874.95	-	875	1,271
Transfer Our	3,526.26	-	3,526	16,289
Newday Event Expenses	-	1,197	1,197	-
K Hoppe Legacy Fund	-	59,726	59,726	-
- See Note 17 for details of expenditure	-	-	-	-
	<u>£161,994</u>	<u>£80,923</u>	<u>£222,917</u>	<u>£141,861</u>

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025 (continued)**

FINAL

21/10/2025

5 GOVERNANCE COSTS	Unrestricted Funds	Restricted Funds	Year to 31/03/2025	Year to 31/03/2024
	£	£	£	£
Independent examination gift for 2023 / 2024	-	-	150	£150

6 TRANSFERS BETWEEN FUNDS TRANSFER BETWEEN FUNDS - see also note 16	General Fund Restricted Funds	Year to 31/03/2025	Year to 31/03/2024
		£	£
		247	5,368
		(247)	(6,369)

7 TANGIBLE FIXED ASSETS	Land and buildings	Computers and other equipment	Fixtures & fittings	Total
				£
At 1 April 2024	2,008,237	2,360	-	2,010,597
Acquisitions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	<u>£2,008,237</u>	<u>£2,360</u>	-	<u>£2,010,597</u>
Depreciation				
At 1 April 2024	-	2,360	-	2,360
Charge for the year	-	-	-	-
On disposals	-	-	-	-
At 31 March 2025	-	<u>£2,360</u>	-	<u>£2,360</u>
Net Book Value				
At 31 March 2024	<u>£2,008,237</u>	-	-	<u>£2,008,237</u>
At 31 March 2025	<u>£2,008,237</u>	-	-	<u>£2,008,237</u>

The Fixed Assets are used directly for charitable purposes.
See also Accounting Policy Note 1 (f)

8 DEBTORS and PREPAYMENTS	31/03/2025	31/03/2024
	£	£
Staff loan	-	350
Accounts Receivable	-	2,000
Other Loans	1,000	161
Sundry Debtors	-	1,100
	<u>£1,350</u>	<u>£3,261</u>

EAST BARNET BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025 (continued)

FINAL 21/10/2025

9 CASH AT BANK and IN HAND	31/03/2025	31/03/2024
	£	£
CAF Bank Current account	45,182	610,276
London Baptist Property Board - K Hoppe Legacy Fund	281,780	-
CAF Accumulated Investment Fund - K Hoppe Legacy Fund	237,528	-
London Baptist Property Board	36,696	35,166
	<u>581,197</u>	<u>645,462</u>
Cash in hand	8	15
	<u>£581,205</u>	<u>£645,477</u>

10 CREDITORS and ACCRUALS - falling due within one year

	31/03/2025	31/03/2024
Agency Collections	110	-
Accounts Payable	5,803	550
	<u>£5,713</u>	<u>£550</u>

11 CREDITORS - falling due after more than one year

Loans from the London Baptist Association :-		31/03/2025	31/03/2024
Loan Account No 6600		8,980	17,917
LBA Philipot Trust		-	1,086
		<u>£8,980</u>	<u>£19,002</u>

The loan received from the London Baptist Association originally only became payable in the event of the Church closing or withdrawing from membership of the London Baptist Association. Consequently it was appropriate to disclose the loan as falling due for repayment after more than one year.

EAST BARNET BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025 (continued)

FINAL 21/10/2025

	01/04/2024	Income		Expended		Transfers	
	£	£	£	£	£	£	£
12 RESTRICTED FUNDS							
Kitty Hoppe Legacy Fund	595,844	12,579	(59,726)			548,497	
Newday Fund	-	950	(1,197)		247	-	
Youth Worker Fund	2,000	-	-	-	-	2,000	-
Kitty Hoppe Legacy	597,844	£13,529	(£60,923)		£247	£550,497	

In her will dated 14 October 2010, Kitty Hoppe having made several bequests to family and charity and then directed that the "rest of her estate to the EAST BARNET BAPTIST CHURCH Creacent Road East Barnet Herts EN4 8PS and I direct that it shall be used solely for the maintenance of the church building and shall not in any circumstances be used for the purchase of property"

Youth Worker Fund

Starting in 2017, this fund was for specific gifts to assist with the recruitment and employment of a Youth Worker and / or Children and Youth Worker

	13 STAFF COSTS	
	Year to 31/03/2026	Year to 31/03/2024
Minister's stipend, staff salaries and pension costs	£ 79,587	£ 67,632
Employers' National Insurance (Nett), allowing for Employment Allowance of £ 5,000	437	-
Minister's expenses and book allowance	3,680	3,257
Visiting Preachers	-	590
Recruitment Costs	-	63
	£83,704	£71,542

No employee received emoluments in excess of £80,000 during the year (2023 / 2024 nil).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration of £ (2023 / 2024 £ 40,343) and other benefits in respect of his services as Minister, including provision of accommodation owned by the Church.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees

EA 2023 - 2024 : nil)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025 (continued)

FINAL

21/10/2025

14 MISSION

	Unrestricted Funds Year to 31/03/2025	Unrestricted Funds Year to 31/03/2024
	£	£
BMS		
Home Mission	2,850	1,156
Kalnaha Cafe Church	3,980	1,619
Missions Fund	1,140	428
Tear Fund	1,140	428
Wycliffe Bible Translations	1,140	428
	<u>£11,400</u>	<u>£4,487</u>

15 ANALYSIS & INSURANCE COVER OF DESIGNATED FUNDS

	Expiry Date	Premium	Valuation £	Insured for £
The Church Premises & Contents	23/06/2025)	3604	1,400,000	4,309,590
Investment Property - 231 Crescent Road	23/06/2025)		200,000	476,674
The Manse	23/06/2025	776	250,000	584,134
Investment Property - 5 Hill Court	23/06/2025	446	158,237	210,264
Equipment Breakdown Insurance	see policy	56		
		<u>£4,884</u>	<u>£2,008,237</u>	<u>£6,680,662</u>

EAST BARNET BAPTIST CHURCH

FINAL

21/10/2025

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025 (continued)**

16 SUMMARY OF ASSETS & LIABILITIES

	Tangible fixed assets	Current assets	Long-term liabilities	Total
	£	£	£	£
General Fund		32,058	(14,703)	17,355
Designated Fund	2,008,237			2,008,237
Restricted Fund - Youth Worker		2,000		2,000
Restricted Fund - K Hoppe Legacy		548,498		548,498
	<u>2,008,237</u>	<u>582,556</u>	<u>(14,703)</u>	<u>2,576,090</u>

K Hoppe Legacy Fund Expenditure 2024 - 2025

Windows Replacement	19,830
Replacement of Boilers	15,222
Fencing	7,450
Anti Fire Equipment Update	1,846
Church Front	1,551
Boiler Servicing	576
Guttering Repairs	500
Hiring Heaters	480

18

TOTAL

£47,255

RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 15, the Church made a donation to the Baptist Union of Great Britain for Home Mission. Friends In Need Community Centre - based at the Church - Rowd Lazar is Chair of Trustees

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Accounts



Trustees' Annual Report for the period

From 01/04/2023 Period start date To 31/03/2024 Period end date

Charity name: East Barnet Baptist Church

Charity registration number: 1130758

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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 UK and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Public worship including preaching/teaching; baptism; Lord's Supper; evangelism and mission; discipleship; education & training; pastoral care; social action; encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The church's theme for the year was "Glorify the Lord with me, let us exalt his name together" Psalm 34: 3</p> <p>Evangelism and mission:</p> <ul style="list-style-type: none"> • Night shelter ministry during the winter months returned to its usual practice of meeting in-person with the aim of providing hospitality. This partnership ministry with local churches, mosque and synagogues, overseen by Together in Barnet, was yet again successful. Food, a warm room and friendship was provided for guests. As usual many in the church welcomed and appreciated the opportunity to express Jesus' love in a practical way. • Samaritan Purse Operation Childcare shoe boxes filled with toys were sent to needy children worldwide. Boxes were prepared and paid for online as well as in-person. • Annual Harvest/Big Welcome. This service also included the collection of non-perishable food items for the Together in Barnet. • Building Friendship continues to offer a drop-in ministry for up to two hours every Friday for people who feel lonely and have difficulties with their mental health. • Two friends of the church carried out a classical concert in order to raise funds for Barnet Carers. The church used this as an opportunity to welcome people onto the premises – 'soft evangelism'. <p>Ecumenical ministry:</p> <ul style="list-style-type: none"> • EBBC and Brookside Methodist church met in person for a Christmas Eve service • There was an annual Remembrance Sunday Service held around the Village War Memorial. <p>Church life:</p> <ul style="list-style-type: none"> • There was an annual Gift Day in May and the money raised was used towards repayment of outstanding loans with a small percentage (20%) used to fund a new initiative which encouraged growth in faith and vision.

		<ul style="list-style-type: none"> • One Growth Group was encouraged to meet in person as well as online. • Prayer events including a week of Prayer (& Fasting) • Started a new ministry on Sunday evenings monthly 5.00pm – 6.00pm called Share and Praise. This is numerically not well attended but has value for those who do attend. • Had Baptism on Easter Sunday • In November, the church engaged and commissioned a Children and Youth Worker on a half time basis whose ministry is to provide Leadership and Pastoral care for our children and young people. • Had a multicultural celebration to which we invited Philadelphia Baptist Church. After the service there were cultural celebrations and food in the hall. <p>Overall impression:</p> <ul style="list-style-type: none"> • It has been particularly noticeable over the past year just how ‘fluid’ attendance can be for our Sunday services. I am of the strong sense that it is this fluidity in attendance as well as the choice to attend online which in the main accounts for what often feels like low – energy worship. Having said that, it is wonderful to note that the Lord keeps adding to our numbers and even more exciting is that those who visit (and some do stay) are diverse in ethnicity. • It was an answer to prayer and a fulfilment of what we believe we had heard from God, when Jade became the Children and Youth Worker. It has been truly satisfying to see just how quickly and easily she fitted into her ministry and the overall life of the church community. I do believe that Jade is a gift to the church and I certainly look forward to seeing how her presence shapes our life and ministry in the community of East Barnet. • I also want to acknowledge the fact that Share and Praise was borne out of a small number of people who wanted to go deeper into their experience of God. I am aware that it does not as yet seem to have caught the wind of God’s Spirit but I remain optimistic and
--	--	--

		<p>convinced that there is something here for us to keep exploring.</p> <ul style="list-style-type: none"> • We were greatly encouraged by the generosity of God's people and in particular note the Legacy of the Late Kitty Hoppe which means that we can now attend to significant developments in the maintenance of the lovely building we are blessed with. • There are so many things to be encouraged by as the church continues to find its way forward from the long reaching effects of the pandemic. Relationships seem to be healthy, adequate numbers of people volunteer, financial giving is still high even though a few long standing members and generous givers have heard God's call to ministry in other churches. God is indeed good! • On reflection, the call over the past year has been one which demands faithfulness in doing what God has called us to do and to trust him to build his church, as he has promised. It has helped significantly that the Leadership remains united in vision and purpose and that was evidently modelled and was noticeable by the church.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

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

Review of the charity's financial position at the end of the period	Para 1.21	Although the charity did not engage in any fundraising activities, we received donations in the year April 2023-March 2024 resulted in incoming resources of £141,972 plus restricted fund of £102,072. Total expended for the period were £142,010. The charity reported a surplus of £5,330 following transfer of £5,368 from Legacy Fund to General Fund.	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity keeps an operational reserve of £35k funds set aside to cover at least 3 months operational cost.	
Amount of reserves held	Para 1.22	The amount £35,186 in fixed deposit account.	
Reasons for holding zero reserves	Para 1.22	N/A	
Details of fund materially in deficit	Para 1.24	None	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY MEMBERS

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	EAST BARNET BAPTIST CHURCH	
Other name the charity uses		
Registered charity number	1130758	
Charity's principal address	CRESCENT ROAD EAST BARNET, HERTFORDSHIRE	
	Postcode EN4 8PS	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Rupert Lazar	Pastor		
2	Maggie Patricia Allen		Finished 3 rd December 2023	
3	Teclaira Atanga		Started 25th April 2021	
4	Isaac Mani		Started 25th April 2021	
5	Elom Benneh		Started 25th April 2021	
6	Victoria Small		Started 11th September 2022	
7	Ife Abodunrin		Started 28th April 2024	
8				
9				
10				
11				
12				

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

Director name		
Revd Rupert Lazar	Pastor	
Teclaira Atanga	Trustee	
Isaac Mani	Trustee	
Elom Benneh	Trustee	
Victoria Small	Trustee	
Ife Abodunrin	Trustee	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
London Baptist Property Board		

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Property Management Advise	Aleco Estate Agents	256 E Barnet Rd, London, Barnet EN4 8TD

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Revd Rupert Lazar	
Position (eg Secretary, Chair, etc)	Minister	
Date	19/11/2024	

**Independent Examiner's Report to the Managing Trustees (Deacons) of
East Barnet Baptist Church – Registered Charity No 1130758**

I report to the Managing Trustees (Deacons) of my examination of the accounts of East Barnet Baptist Church for the year ending 31st March 2024, which are set out on pages

Responsibilities and basis of report

As the Managing Trustees (Deacons) of the church, 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 church's accounts carried out under section 145 of the 2022 Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with Section 130 of the Act or
- the accounts do not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning the form and content set out in the Charities (Accounts and Reports) Regulations 2008 other than any other 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 order to enable a proper understanding of the accounts to be reached.


DAVID P GOLDER

Date 16.12.2024

141 Farley Road Selsdon South Croydon Surrey CR2 7NL

EAST BARNET BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total £
Income					
Donations and legacies	2	69,130		101,782	170,912
Investment income	3	72,842		290	73,132
Total income		141,972		102,072	244,044
Expenditure					
Charitable activities	4	141,860		-	141,860
Governance costs	5	150		-	150
Total expenditure		142,010		-	142,010
Net income (expenditure)		(38)		102,072	102,034
Transfers between Funds	6 & 13	5,368		(5,368)	
NETT Income		5,330		96,704	102,034
Reconciliation of Funds					
Total Funds brought forward at 1 April 2023		26,212	2,008,237	940	2,035,389
Prior year adjustment				500,000	500,000
Balances brought forward as adjusted		26,212	2,008,237	500,940	2,535,389
Total Funds carried forward at 31 MARCH 2024		£31,542	£2,008,237	£597,644.	£2,637,423

EAST BARNET BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Notes	31 March 2024		31 March 2023	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		2,008,237		2,008,237
Current Assets					
Debtors and prepayments	8	3,261		604,787	
Cash at bank and in hand	9	645,478		47,820	
			<u>648,739</u>		<u>652,607</u>
Current Liabilities					
Creditors and accruals falling due within one year	10	(550)		(3,930)	
Net Current Assets			648,188		648,677
Total Assets less Current Liabilities			<u>2,656,425</u>		<u>2,656,914</u>
Creditors falling due after more than one year	11 & 12		(19,002)		(21,525)
Total Net Assets			<u>£2,637,423</u>		<u>£2,635,389</u>
Charity Funds					
Unrestricted Funds - see Statement of Financial Activities above			31,542		26,212
Designated Funds			2,008,237		2,008,237
Restricted Funds	6 & 13		597,644		600,940
Total Charity Funds			<u>£2,637,423</u>		<u>£2,635,389</u>

The Notes on pages 7 to 12 form an integral part of these accounts.

These accounts were approved by the Managing Trustees on and are signed on their behalf by

Revd Rupert Lazar

Chairman of the Leadership Team



Elom Bennah

Member of the Leadership Team



EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES

a Basis of preparation

The Financial Statements accounts have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102)

East Barnet Baptist Church is a registered charity (No: 1130758) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received. No fixed asset gifts in kind were received in the year or the previous year.

d Legacies

Legacies are accounted for on the earlier of notification of an impending distribution and legacy being received, provided that the legacy can be properly quantified.

e Investment income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g Fund-raising and publicity costs

The Church does not make formal appeals for funds and expenditure on these items is therefore not material.

h Grants payable

The Church makes grants to individuals and other organisations whose charitable objects compliment its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is unconditional.

i Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers or their services.

j Fixed assets

The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.

In accordance with the latest accounting regulations the Church has been revalued at £ 1,400,000.

5 Hill Court is lease hold terminating 28 Septemger 2154 a purpose built maisonette in the mid 1960 is let to one tenant

231 Crescent Road is a self contained flat within the main church building complex let as HinMO

The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.

k Depreciation

Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life of 5 years. However, equipment purchases costing less than £1,000 are written-off in the year in which the expenditure is incurred. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.

l Funds

The General Fund (unrestricted) is available for use at the discretion of the Managing Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. Any costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Notes to the Financial Statements.

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024 (continued)**

2 DONATIONS AND LEGACIES INCOME	Unrestricted Funds	Restricted Funds	Year to 31/03/2024	Year to 31/03/2023
	£	£	£	£
Offerings & Donations	46,418	1,000	47,418	52,231
Tax refunds	5,988	-	5,988	6,521
				-
KH - Legacy	-	101,012	101,012	500,000
				-
Sundry Income	435	60	495	2,629
Transfers In	16,289	-	16,289	1,372
	£69,130	£102,072	£171,202	£562,753
3 INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Year to 31/03/2024	Year to 31/03/2023
	£	£	£	£
Bank interest	1,643	290	1,933	16
Rent of Church premises	32,939	-	32,939	25,878
Rent of Church properties	38,260	-	38,260	37,784
	-	-	-	-
	£72,842	£290	£73,132	£63,678
4 CHARITABLE ACTIVITIES EXPENDITURE	Unrestricted Funds	Restricted Funds	Year to 31/03/2024	Year to 31/03/2023
	£	£	£	£
General Fund:				
Staff costs - see Note 14	71,382	-	71,382	63,261
				-
				-
Church Premises Insurance Premium - see Note 16	4,748	-	4,748	4,463
Church - Electricity, Gas & Cleaning materials	11,563	-	11,563	10,804
Church - PA Sound Desk	-	-	-	40
Office Expenses	2,235	-	2,235	2,540
Equipment Purchase	-	-	-	-
Church Events	1,150	-	1,150	1,399
Church Activities	632	-	632	1,201
				-
Subscription Fees	2,176	-	2,176	2,125
Benevolent Expenditure	868	-	868	-
Training & Conference	814	-	814	494
Other Gifts	216	-	216	650
Sundry Expend	207	-	207	2,452
	-	-	-	-
	-	-	-	-
Mission - see Note 15	4,487	-	4,487	12,889
Manse Repairs	1,255	-	1,255	-
5 Hill Court	879	-	879	4,697
231 Crescent Road	6,031	-	6,031	9,386
Professional fees	5,406	-	5,406	4,880
Council Tax & Water Rates - Manse	4,854	-	4,854	3,154
Repairs & Maintenance	5,398	-	5,398	6,468
	-	-	-	-
Loan Account Interest	1,271	-	1,271	1,066
Transfer Out	16,289	-	16,289	1,372
Depreciation	-	-	-	472
	-	-	-	-
	£141,861	£0	£141,861	£133,813

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024 (continued)**

5 GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Year to 31/03/2024	Year to 31/03/2023
	£	£	£	£
Independent examination gift for 2022 / 2023	150	-	150	£150
	£150	-	£150	£150

6 TRANSFERS BETWEEN FUNDS

TRANSFER BETWEEN FUNDS - see also note 16

	Year to 31/03/2024	Year to 31/03/2023
General Fund	5,368	-
Restricted Funds	(6,368)	-

7 TANGIBLE FIXED ASSETS

	Land and buildings	Computers and other equipment	Fixtures & fittings	Total
	£	£	£	£
At cost or revaluation				
At 1 April 2023	2,008,237	2,360	-	2,010,597
Acquisitions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	£2,008,237	£2,360	-	£2,010,597
Depreciation				
At 1 April 2023	-	2,360	-	2,360
Charge for the year	-	-	-	-
On disposals	-	-	-	-
At 31 March 2024	-	£2,360	-	£2,360
Net Book Value				
At 31 March 2023	£2,008,237	-	-	£2,008,237
At 31 March 2024	£2,008,237	-	-	£2,008,237

The Fixed Assets are used directly for charitable purposes.

See also Accounting Policy Note 1 (j)

8 DEBTORS and PREPAYMENTS

	31/03/2024	31/03/2023
	£	£
Staff loan	2,000	2,000
Accounts Receivable	161	-
Other Loans	1,100	1,358
Sundry Debtors	-	1,429
	3,261	£4,787

9 CASH AT BANK and IN HAND

	31/03/2024	31/03/2023
	£	£
CAI Current Account	610,276	7,207
London Baptist Property Board	35,186	40,596
Cash in hand	645,462 15	47,803 17
	£645,477	£47,820

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024 (continued)**

10 CREDITORS and ACCRUALS - falling due within one year	31/03/2024	31/03/2023
	£	£
Agency Collections		2,170
Accounts Payable	550	1,760
	£550	£3,930

11 CREDITORS - falling due after more than one year	31/03/2024	31/03/2023
	£	£
<i>Loans from the London Baptist Association :-</i>		
Loan Account No 6600	17,917	20,440
LBA Philpot Trust	1,085	1,085
	£19,002	£21,525

The loan received from the London Baptist Association originally only became payable in the event of the Church closing or withdrawing from membership of the London Baptist Association. Consequently it was appropriate to disclose the loan as falling due for repayment after more than one year.

12 Baptist Union Pension Scheme Deficit

The deficit was cleared last year, but BUPDF are still charging a nominal £1 per month by direct debit just in case the a liability re-occurs

13 RESTRICTED FUNDS

	01/04/2023	Income	Expended	Transfers	31/03/2024
	£	£	£	£	£
Agency Collection Account	2,170	-	(2,170)		-
Kitty Hoppe Legacy	500,000	101,012		(5,368)	595,644
Youth Worker Fund	1,940	60	-		2,000
	£504,110	£101,072	£0	(5,368)	£597,644

Kitty Hope Legacy

In her will dated 14 October 2010, Kitty Hoppe having made several bequests to family and charity and then directed that the "rest of her estate to the EAST BARNET BAPTIST CHURCH Crescent Road East Barnet Herts EN4 8PS and I direct that is shall be used solely for the maintenance of the church building and shall not in any circumstances be used for the purchase of property"

Youth Worker Fund

Starting in 2017, this fund was for specific gifts to assist with the recruitment and employment of a Youth Worker and / or Children and Youth Worker

14 STAFF COSTS

	Year to 31/03/2024	Year to 31/03/2023
	£	£
Minister's stipend, staff salaries and pension costs	67,632	58,715
Employers' National Insurance (Nett) , allowing for Employment Allowance of £ 5,000	-	-
Minister's expenses and book allowance	3,257	3,879
Visiting Preachers	590	672
Recruitment Costs	63	
	£71,542	£63,266

No employee received emoluments in excess of £60,000 during the year (2021 / 2022 nil).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration of £ 40,3343 (2022 - 2023 £ 38,776) and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees (2022 - 2023: nil).

15 MISSION

	Unrestricted Funds Year to 31/03/2024	Unrestricted Funds Year to 31/03/2023
	£	£
BMS	1,156	4,053
Home Mission	1,619	4,169
Kaihalia Café Church	428	893
Missions Fund	-	-
Other - Missions	-	-
Spurgeon's College	428	893
Tear Fund	428	1,988
Wycliffe Bible Translations	428	893
	£4,487	£12,889

16 ANALYSIS OF DESIGNATED FUNDS

Church Properties		Expiry Date	Premium	Valuation	Insured for
				£	£
The Church Premises & Contents		23/06/2024)	3486	1,400,000	3,927,658
Investment Property - 231 Crescent Road		23/06/2023)		200,000	460,550
The Church Manse		23/06/2024	832	250,000	432,027
Investment Property - 5 Hill Court		23/06/2024	374	158,237	207,157
Equipment Breakdown Insurance	see policy for cover details	16/112024#	56		
			£4,748	£2,008,237	£5,027,392

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024 (continued)**

17 SUMMARY OF ASSETS & LIABILITIES

	Tangible fixed assets	Current assets	Long-term liabilities	Total
	£	£	£	£
Unrestricted funds:	2,008,237	51,095	(19,552)	2,039,780
	£2,008,237	£51,095	(£19,552)	£2,039,780
Restricted funds:				
Youth Worker Fund	-	2,000	-	2,000
Late Kitty Hope Legacy		595,644		595,644
Agency Collections				-
	-	597,644	-	597,644
	£2,008,237	£648,739	(£19,552)	£2,637,424

17 RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association.

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 15, the Church made a donation to the Baptist Union of Great Britain for Home Mission.

FIN Friends in Need Community Centre - based at the Church - Revd Lazar is Chair of Trustees

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Accounts



Trustees' Annual Report for the period

From **01/04/2022** Period start date To **31/03/2023** Period end date

Charity name: **East Barnet Baptist Church**

Charity registration number: **1130758**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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 UK and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Public worship including preaching/teaching; baptism; Lord's Supper; evangelism and mission; discipleship; education & training; pastoral care; social action; encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and Performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>SORP reference</p> <p>Para 1.20</p>	<p>The Church's theme for the year was "Glorify the Lord with me; let us exalt his name together." Psalm 34:3</p> <p>Evangelism and mission:</p> <ul style="list-style-type: none"> Night Shelterministry during the winter months reverted to in-person meeting on the premises. As always hospitality was promised in partnership with local churches, mosque and synagogues, overseen by Together in Barnet. Food, a warm room and friendship was provided for guests and as usual many in the church welcomes and appreciated the opportunity to express Jesus' love in a practical way. Samartan Purse Operation Childcare shoe boxes filled with toys were sent to needy children worldwide. Boxes were prepared and paid for online. Annual Harvest/Big Welcome. This service also included the collection of non-perishable food items for the homeless (Together in Barnet). <p>Ecumenical ministry:</p> <ul style="list-style-type: none"> EBBC and Brookside Methodist Church met in-person for a Christmas Eve service There was an annual Remembrance Sunday Service held around the Village War Memorial. <p>Church life:</p> <ul style="list-style-type: none"> There was an annual Gift Day in May and the money raised was used towards repayment of outstanding loans with a small percentage (20%) used to fund a new initiative which encouraged growth in faith and vision. Growth Groups were encouraged to meet online. Prayer events including a week of Prayer and Fasting which ended with a Saturday evening celebration which
--	--	---

		<p>was very well received by those attending.</p> <ul style="list-style-type: none"> • Held a parenting for faith course. Although the number attending was small, nonetheless, the course was appreciated by those who attended. • Held a Newcomer's Tea. This ministry's purpose was to better educate as well as enable better integration for those who are new to the church. • Had 2 baptisms on Easter Sunday • Joined with FIN in celebrating its 40 years of ministry to the older people in Barnet. It was good to celebrate with past and present staff and volunteers. • Four members of the church died. <p>Overall impression:</p> <p>The journey over the past year has been one of laying a foundation on which to build once again. This involved encouragement of the gathered community, whether online or in person, to keep their focus on God and to stay strong in their faith. After all the talk of new-normal coming out of the pandemic, there was a keen observation of activities as guided by the Spirit to discern what that new-normal may look like. So where as there was preaching and teaching on authentic Christian living for example as we 'walked' through the letter of James, nonetheless, there was little discernable difference in the practical expression of church life. It seemed that we simply continued with much the same rhythm as before.</p> <p>That said, it was good to see an increase and intensity for our life of prayer together. A week of prayer and fasting was held and it was very successful in that apart from what may have gone on in the heavenly realms, in our church community there was a tangible sense of the presence of God and individual lives were touched, love for God was intensified and a desire for deeper community expressed.</p> <p>It is so encouraging to see and welcome the various new people who were being brought into the church by God's Spirit. It continues to confirm to us that which we have always known, that God said that he will build his church. That said, we continue to work hard to enable good integration and a sense of belonging.</p>
--	--	--

		<p>There is no doubt that whilst the core group of big standing members/attenders remain, there continues to be change as people come and go. There is a sense of momentum and building and there is a growing vibrancy which is very exciting. And even as I write reflecting on the past year, I am very conscious of the conversations currently being held of possible ministry and the sense of God's leading still to come. And even more than that, the real sense is that the church seems to be embracing it all together. That sense of togetherness is so important as it is God's word to us for this season.</p>
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	
<p>Other</p>		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although the charity did not engage in any fundraising activities, we received donations in the year April 2021-March 2022 resulted in incoming resources of £140,509. Total expended for the period were £143,068. The charity can report a deficit of £2,559. Roughly the same is expected for the coming year dependent on membership giving plus there are no major future plans on new developments.	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity keeps an operational reserve as unrestricted funds set aside to cover at least six months operational cost including redundancy package in case the organisation is dissolved.	
Amount of reserves held	Para 1.22	The amount £40,468 in fixed deposit account and £16,648 in general account reserve.	
Reasons for holding zero reserves	Para 1.22	N/A	
Details of fund materially in deficit	Para 1.24	None	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY MEMBERS

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	EAST BARNET BAPTIST CHURCH	
Other name the charity uses		
Registered charity number	1130758	
Charity's principal address	CRESCENT ROAD EAST BARNET, HERTFORDSHIRE	
	Postcode EN4 8PS	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Rupert Lazar	Pastor		
2	Maggie Patricia Allen		Started 25th April 2021	
3	Teclairre Atanga		Started 25th April 2021	
4	Isaac Mani		Started 25th April 2021	
5	Elom Benneh		Started 25th April 2021	
6	Mr Colin Small	Re-appointed	Started 16th July 2017 and Finished 17th July 2022	
7	Victoria Small		Started 11th September 2022	
8				
9				
10				
11				
12				

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

Director name			
Revd Rupert Lazar	Pastor		
Maggie Patricia Allen	Trustee		
Teclairre Atanga	Trustee		
Isaac Mani	Trustee		
Elom Benneh	Trustee		
Victoria Small	Trustee		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
London Baptist Property Board		

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Property Management Adviser	Aleco Estate Agents	256 E Barnet Rd, London, Barnet EN4 8TD

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Full name(s)	Position (eg Secretary, Chair, etc)	Date
	Revd Rupert Iazar	Minister	21/11/2023

**Independent Examiner's Report to the Managing Trustees (Deacons) of
East Barnet Baptist Church – Registered Charity No 1130758**

I report to the Managing Trustees (Deacons) of my examination of the accounts of East Barnet Baptist Church for the year ending 31st March 2023, which are set out on pages

Responsibilities and basis of report

As the Managing Trustees (Deacons) of the church, 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 church's accounts carried out under section 145 of the 2022 Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with Section 130 of the Act or
- the accounts do not accord with the accounting records

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



DAVID P GOLDER

Date 27 November 2023.

141 Farley Road Selsdon South Croydon Surrey CR2 7NL



EAST BARNET BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds	Restricted Funds	Total
		£	£	£
Income				
Donations and legacies	2	62,763	-	62,763
Investment Income	3	67,591	-	67,591
Total Income		130,354	-	130,354
Expenditure				
Charitable activities	4	133,897	-	133,897
Governance costs	5	150	-	150
Total expenditure		134,047	-	134,047
Net income (expenditure)		(3,703)	-	(3,703)
Transfers between Funds		-	-	-
Transfer of Provision for Pension Deficit to Gen Funds	12	4,300	-	4,300
NETT Income		597	-	597
Reconciliation of Funds				
Total Funds brought forward at 1 April 2022		2,033,652	940	2,034,792
Total Funds carried forward at 31 MARCH 2023		£2,034,449	£940.00	£2,035,389

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2023

	Notes	31 March 2023	31 March 2022
		£	£
Fixed Assets			
Tangible Fixed Assets	7	2,008,237	2,008,709
Current Assets			
Debtors and prepayments	8	4,787	4,401
Cash at bank and In hand	9	47,820	57,184
		52,607	61,585
Current Liabilities			
Creditors and accruals falling due within one year	10	(3,930)	(2,949)
Net Current Assets		48,677	58,637
Total Assets less Current Liabilities		2,056,914	2,067,346
Creditors falling due after more than one year	11 & 12	(21,525)	(22,554)
Total Net Assets		£2,035,389	£2,044,792
Charity Funds			
Unrestricted Funds - see Statement of Financial Activities above		2,034,449	2,033,652
Restricted Funds	13	940	940
Total Charity Funds		£2,035,389	£2,044,792

The Notes on pages 7 to 12 form an integral part of these accounts.

These accounts were approved by the Managing Trustees on and are signed on their behalf by

Rosal Ruppert Lazer

Chairman of the Leadership Team



21/11/2023

Etom Bennett

Member of the Leadership Team



21/11/2023

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

- a Basis of preparation**
The Financial Statements accounts have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102)
- East Barnet Baptist Church is a registered charity (No. 1130758) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.
- b Income recognition**
All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.
- c Donations**
Donations are accounted for gross when received. No fixed asset gifts in kind were received in the year or the previous year.
- d Legacies**
Legacies are accounted for on the earlier of notification of an impending distribution and legacy being received, provided that the legacy can be properly quantified.
- e Investment Income**
Investment income is included in the accounts in the year in which it is receivable.
- f Expenditure recognition**
All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.
- g Fund-raising and publicity costs**
The Church does not make formal appeals for funds and expenditure on these items is therefore not material.
- h Grants payable**
The Church makes grants to individuals and other organisations whose charitable objects complement its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is unconditional.
- i Support costs**
Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers or their services.
- j Fixed assets**
The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.
- In accordance with the latest accounting regulations the Church has been revalued at £ 1,400,000.
- 5 Hill Court is lease hold terminating 28 September 2154 a purpose built maisonette in the mid 1960 is let to one tenant
- 231 Crescent Road is a self contained flat within the main church building complex let as HinMO
- The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.
- k Depreciation**
Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life of 5 years. However, equipment purchases costing less than £1,000 are written-off in the year in which the expenditure is incurred. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.
- l Funds**
The General Fund (unrestricted) is available for use at the discretion of the Managing Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.
Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. Any costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Notes to the Financial Statements.

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023 (continued)**

2 DONATIONS AND LEGACIES INCOME

	Unrestricted Funds	Restricted Funds	Year to 31/03/2023	Year to 31/03/2022
	£	£	£	£
Offerings & Donations	52,231	-	52,231	52,231
Tax refunds	6,521	-	6,521	6,521
Insurance Claim	-	-	-	-
Baptist Pension Scheme Deficit Adjustment	-	-	-	1,200
Sundry Income	2,629	-	1,372	2,629
Transfers In	1,372	-	1,372	514
	£62,753	£0	£60,124	£63,095

3 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Year to 31/03/2023	Year to 31/03/2022
	£	£	£	£
Bank Interest	219	-	219	16
Rent of Church premises	33,122	-	33,122	25,878
Rent of Church properties	34,250	-	34,250	37,784
	£67,591	-	£67,591	£63,678

4 CHARITABLE ACTIVITIES EXPENDITURE

	Unrestricted Funds	Restricted Funds	Year to 31/03/2023	Year to 31/03/2022
	£	£	£	£
General Fund:				
Staff costs - see Note 15	63,261	-	63,261	63,713
Church Premises Insurance Premium - see Note 16	4,463	-	4,463	4,371
Church - Electricity, Gas & Cleaning materials	10,804	-	10,804	5,153
Church - PA Sound Desk	40	-	40	2,320
Office Expenses	2,571	-	2,571	1,753
Equipment Purchase	-	-	-	-
Church Events	1,399	-	1,399	892
Church Activities	1,201	-	1,201	462
Subscription Fees	2,125	-	2,125	1,572
Benevolent Expenditure	-	-	-	-
Training & Conference	494	-	494	493
Other Gifts	650	-	650	-
Sundry Expend	2,452	-	2,452	747
	£123,889	£0	£123,889	£142,708

Mission - see Note 16
 Manse Repairs
 5 Hill Court
 231 Crescent Road
 Professional fees
 Council Tax & Water Rates - Manse
 Repairs & Maintenance
 Loan Account Interest
 Transfer Out
 Depreciation
 Restricted Funds:
 Small Lift Expend
 Youth Worker
 Benevolent Fund
 Min Support - Joy

	£133,896	£0	£133,896	£142,708

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023 (continued)

5 GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Year to 31/03/2022	Year to 31/03/2021
Independent examination gift for 2021 / 2022	150	-	150	£150
	£150	-	£150	£150

6 TRANSFER BETWEEN FUNDS

	Year to 31/03/2023	Year to 31/03/2022
Ex General Fund To Restricted Funds	-	(1,648)
See note 13	-	1,648

7 TANGIBLE FIXED ASSETS

	Land and buildings	Computers and other equipment	Furniture & fittings	Total
At cost or revaluation				
At 1 April 2022	2,008,237	2,360	-	2,010,597
Acquisitions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	£2,008,237	£2,360	-	£2,010,597
Depreciation				
At 1 April 2022	-	1,888	-	1,888
Charge for the year	-	472	-	472
On disposals	-	-	-	-
At 31 March 2023	-	£2,360	-	£2,360
Net Book Value				
At 31 March 2022	£2,008,237	-	-	£2,008,237
At 31 March 2023	£2,008,237	-	-	£2,008,237

The Fixed Assets are used directly for charitable purposes.
See also Accounting Policy Note 1 (f)

8 DEBTORS and PREPAYMENTS

	31/03/2023	31/03/2022
Gift Aid tax refunds	2,000	1,590
Staff loan	1,358	1,358
Other Loans	1,429	1,463
Sundry Debtors	4,787	£4,401
	£	£
	31/03/2023	31/03/2022
	£	£

9 CASH AT BANK and IN HAND

	31/03/2023	31/03/2022
CAF Bank	7,207	7,987
Current Account	-	8,702
Nat West Bank	40,596	40,488
Current Account	47,803	57,157
Deposit Account	17	27
London Baptist Property Board	£47,820	£57,184
Cash in hand		

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023 (continued)**

10 CREDITORS and ACCRUALS - falling due within one year	31/03/2023	31/03/2022
	£	£
BMPF - Pension Deficit		4,300
Agency Collections	2,170	170
Bank charge refund made in error	0	923
Accounts Payable	1,760	1,856
	£3,930	£7,249

11 CREDITORS - falling due after more than one year	31/03/2023	31/03/2022
	£	£
<i>Loans from the London Baptist Association :-</i>		
Loan Account No 6800	20,440	24,278
LBA Philpot Trust	1,095	3,975
	£21,535	£28,253

The loan received from the London Baptist Association originally only became payable in the event of the Church closing or withdrawing from membership of the London Baptist Association. Consequently it was appropriate to disclose the loan as falling due for repayment after more than one year.

12 CREDITORS - falling due after more than one year	31/03/2023	31/03/2022
	£	£
Baptist Union Pension Scheme Deficit	54,300	
Multi Employers Pension Fund Deficit - EBBC's Liability	-	54,300

The Baptist Pension Scheme ('the Scheme') – Defined Benefit ('DB') Plan
Update on risk reduction and future employer Deficit Recovery Contributions

The following notes are extracts from a circular sent to all members and employers in July 2022

This email is being sent to you jointly from the Baptist Union and the Trustee of the Scheme as a participating employer in the Defined Benefit section of the Baptist Pension Scheme. It sets out some very positive news on the future of the Scheme's DB Plan and your contributions to it.

Buy in Policy

We are very pleased to announce that we have signed an agreement with the insurance company Just Group ('Just') to secure DB Plan members' pension benefits. This agreement is referred to as a 'buy-in policy'. It follows a similar agreement with Just in 2019 that covered most pensions in payment at that time. The combined agreements mean that Just are now providing financial backing for all DB pensions provided through the Scheme's DB Plan. Deficit Recovery Contributions (DRCs) The costs of such policies are largely driven by financial markets and these have moved substantially in the Scheme's favour, particularly over the course of the last few months. As a result, this transaction takes the Scheme out of a shortfall position for the first time in two decades. Although risks remain, the Baptist Union and the Trustee have agreed that deficit recovery contributions from each participating employer in the DB Plan will reduce to just £1 per month from August 2022. We are sure you will be pleased to hear this news. We have set out more information below and answered some immediate questions you might have but we appreciate there are more questions that will arise. The Trustee and the Baptist Union are considering the implications for the future management of the Scheme and will provide further information in the next few months.

Who are Just ?

Just is regulated by the Financial Conduct Authority (FCA) and the Prudential Regulation Authority (PRA) and the Trustee obtained advice about the finances of Just as part of reaching agreement. In the extremely unlikely event of Just becoming insolvent, member benefits will be protected under the Financial Services Compensation Scheme (FSCS).

How does this effect the finances of the DB Plan

At the current time, we expect the assets of the DB Plan will be sufficient to cover all the costs and liabilities that remain. However, it is possible that if things turn out worse than anticipated that further funds will be needed from employers

EAST BARNET BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023 (continued)

12 CREDITORS - falling due after more than one year
Baptist Union Pension Scheme Deficit (continued)

	31/03/2023	31/03/2022
Defined Contribution Plan :		
Current Period Contributions	4,735	4,910
Multi Employer Defined Benefit Plan :		
Deficiency Contribution in respect of prior service period	1,020	3,252
	<u>£5,755</u>	<u>£8,162</u>

Note : The debt quoted for the BPS Employers Deficiency has not been calculated in accordance with the regulations laid down in FRS 102 but is the figure quoted by the BPS in their note to the church dated 21 March 2022

13 RESTRICTED FUNDS

	01/04/2022	Income	Expended	Transfers	31/03/2023
	£	£	£	£	£
Benovolent Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Minsupport Joy	-	-	-	-	-
Mission Fund	-	-	-	-	-
Restricted Gift Fund	-	-	-	-	-
Small Gift Fund	-	-	-	-	-
Youth Worker Fund	940	-	-	-	940
	<u>£940</u>	<u>£0</u>	<u>£0</u>	<u>-</u>	<u>£940</u>

14 STAFF COSTS

Ministers stipend, staff salaries and pension costs	58,715	61,030
Employers' National Insurance (Net) , allowing for Employment Allowance of £ 5,000	-	-
Minister's expenses and book allowance	3,879	2,683
Visiting Preachers	672	-
	<u>£63,266</u>	<u>£63,713</u>

No employee received emoluments in excess of £60,000 during the year (2021 / 2022 nil).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration of £ xx,xxx (2021 - 2022: £36,918) and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees (2021 - 2022: nil).

EAST BARNET BAPTIST CHURCH
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED 31 MARCH 2022 (continued)

15 MISSION

	Unrestricted Funds Year to 31/03/2023	Unrestricted Funds Year to 31/03/2022
	£	£
BMS		
Home Mission	4,053	5,804
Kalinala Cafe Church	4,169	8,125
Missions Fund	893	1,741
Other - Missions	-	-
Spurgeons College	893	1,741
Tear Fund	1,988	1,741
Wycliffe Bible Translations	893	1,741
	<u>£12,889</u>	<u>£20,893</u>

16 ANALYSIS OF NET ASSETS

<i>Church Properties</i>	Expiry Date	Premium	Valuation £	Insured for £
The Church Premises & Contents	23/06/2023	3385	1,400,000	3,841,154
Investment Property - 231 Crescent Road	23/06/2023	-	200,000	424,862
The Church Manse	23/06/2023	705	250,000	366,123
Investment Property - 5 Hill Court	23/06/2023	317	158,237	175,356
Equipment Breakdown Insurance	15/11/2023	56	-	-
		<u>4463</u>	<u>£2,008,237</u>	<u>£4,807,695</u>

see policy for
cover details

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)

	Tangible fixed assets £	Net Current assets £	Long-term liabilities £	Total £
<i>Unrestricted funds:</i>	2,007,297	49,677	(21,525)	2,034,449
<i>Restricted funds:</i>				
Building Fund	£2,007,297	£49,677	(£21,525)	£2,034,449
Youth Worker Fund	-	-	-	-
Mission Fund	-	940	-	940
Restricted Gifts Fund	-	-	-	-
Minsupport - Joy	-	-	-	-
Small Lift Fund	-	-	-	-
		940	-	940
	£2,007,297	£49,617	(£21,525)	£2,035,389

17 RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association.

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 15, the Church made a donation to the Baptist Union of Great Britain for Home Mission.

FIN Friends in Need Community Centre - based at the Church - Revd Lazarus Chair of Trustees

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Accounts



Trustees' Annual Report for the period

From **01/04/2021** Period start date To **31/03/2022**

Period end date

Charity name: **East Barnet Baptist Church**

Charity registration number: **1130758**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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 UK and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Public worship including preaching/teaching; baptism; Lord's Supper; evangelism and mission; discipleship; education & training; pastoral care; social action; encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The church's kept theme for the previous year '...stir into flame the gift of God within you...' 2 Timothy 1:6</p> <p>Evangelism and mission:</p> <ul style="list-style-type: none"> • Night shelter ministry during the winter months took a different shape due to the impact of the pandemic. The aim of providing hospitality remained the same. However, this year it was achieved through Project Hotel. In this way this partnership ministry with local churches, mosque and synagogues, overseen by Together in Barnet, was yet again successful. Food, a warm room and friendship was provided for guests. As usual many in the church welcomed and appreciated the opportunity to express Jesus' love in a practical way. • Samaritan Purse Operation Childcare shoe boxes filled with toys were sent to needy children worldwide. Boxes were prepared and paid for online as this facility was made possible due to lockdowns. • Annual Harvest/Big Welcome. This service also included the collection of non-perishable food items for the homeless (Together in Barnet). <p>Ecumenical ministry:</p> <ul style="list-style-type: none"> • EBBC and Brookside Methodist Church met in-person for a Christmas Eve service • There was an annual Remembrance Sunday Service held around the Village War Memorial. <p>Church life:</p> <ul style="list-style-type: none"> • There was an annual Gift Day in May and the money raised was used towards repayment of outstanding loans with a small percentage (20%) used to fund a new initiative which encouraged growth in faith and vision.

		<ul style="list-style-type: none"> • Growth Groups were encouraged to meet online. • Prayer events including a Saturday morning on the subject of Health & Well- Being were arranged by the new prayer coordinator (and others) • Held a Remembering Service (Memorial) in memory of the many friends, family and loved ones who died during the pandemic • Held a church BBQ which was a lovely time of great fun and togetherness. • There was great joy and thanks expressed to God when some of our Iranian friends were granted leave to stay in the country. <p>Overall impression:</p> <p>Church life and ministry continued to be impacted by the covid-19 pandemic. On a practical level we benefitted hugely from all that was put in place when there was the first lockdown. Consequently, we essentially continued to carry out most of the usual ministries. Church members had decided earlier in the pandemic that EBBC would operate in a hybrid way. This meant that we had to continue to work hard at inclusivity, ensuring that all our members, especially those for whom technology (zoom) was a challenge. This really worked quite well.</p> <p>As the lockdown eased it became a greater challenge for EBBC to risk assess in a way which cared for all. As with many churches, it was necessary to be sensitive to the various individual desires in respect of observing the protocols stipulated by the government and this was all the more apparent when they were lifted and the church had to independently decide what was best practice for us. Needless to say, that this matter was prayerfully addressed at every Leadership and Member’s Meeting. It was good to observe the caring and patient conversations as the church discerned a way forward.</p> <p>As is often the case, the initial excitement felt by the many who ‘had a go’ using their creative gifts i.e., videos, tick tock etc sadly declined. It is to be expected maybe that that level of involvement is difficult to sustain, but none the less it was somewhat disappointing at how quickly the ‘novelty wore off’. The hope was that a good percentage of involvement would</p>
--	--	--

		<p>have 'stuck' as the new-normal that we were talking about. Actually, it is noteworthy that the level of volunteering for the various ministries had dropped. There was a sense of folks just feeling physically and emotionally tired and weary, recoiling from the oppressive nature of the lockdowns and the many deaths of loved ones being reported nationally. There was an urgent need for a ministry of encouragement. Naturally the hope was that sooner rather than late, with prayer and other ministry, the number of volunteers would increase again and worshippers will experience a 'lightness in their spirit'.</p> <p>The start of the year saw our pastor Rupert recovering from a long period of covid illness. During the period of his illness, the Leadership Team brilliantly took on his various responsibilities as well as the oversight of church life and ministry. Talking about our pastor, as Chairman of FIN he was heavily involved in the consultation process and resulting redundancies as FIN sought to restructure itself that it might at least break-even as a charity. That was a particularly difficult time for him.</p> <p>The last year has been demanding in many ways. Understandably the atmosphere of church life and worship had changed and with low attendance numbers in-person, it was necessary to nurture and encourage a more vibrant and enthusiastic community. It was quite an uphill struggle to encourage worshippers to move from online to physically meeting in the building for worship. In the midst of all of this, it was heart-warming to see God at work as his Spirit moved among us touching our hearts and stirring us up to go deeper in our love for God and each other, irrespective of the number present. And God in his kindness continued to bless the community by bringing in new worshippers of different nationalities.</p>
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although the charity did not engage in any fundraising activities, we received donations in the year April 2021-March 2022 resulted in incoming resources of £140,318. Total expended for the period were £142,857. The charity can report a deficit of £2,539. Roughly the same is expected for the coming year dependent on membership giving plus there are no major future plans on new developments.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity keeps an operational reserve as unrestricted funds set aside to cover at least three months operational cost (£30,490.).
Amount of reserves held	Para 1.22	The amount £25,143.50 working balance in the bank account is the reserve.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY MEMBERS

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	EAST BARNET BAPTIST CHURCH	
Other name the charity uses		
Registered charity number	1130758	
Charity's principal address	CRESCENT ROAD EAST BARNET, HERTFORDSHIRE	
	Postcode EN4 8PS	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Rupert Lazar	Pastor		
2	Mr Yoktan Sugiarto	Re-appointed	Sabbatical from 24 th April 2016 to 30 th April 2017 and Finished 31 st August 2021	
3	Ms Evelyn Cornell	Re-appointed	Started 1 st September 2016 and Finished 31 st August 2021	
4	Mr Colin Small	Re-appointed	Started 16 th July 2019 and Finished 31 st August 2022	
5	Jean Jean-Marie		Started 1 st February 2019 and Finished 28 th February 2022	
6	Maggie Patricia Allen		Started 25th April 2021	
7	Teclaire Atanga		Started 25th April 2021	
8	Isaac Mani		Started 25th April 2021	
9	Elom Benneh		Started 25th April 2021	
10	Victoria Small		Started 11th September 2022	
11				
12				

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

Director name		
Revd Rupert Lazar	Pastor	
Maggie Patricia Allen	Trustee	
Teclaire Atanga	Trustee	
Isaac Mani	Trustee	
Elom Benneh	Trustee	
Victoria Small	Trustee	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
London Baptist Property Board		

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Property Management Advise	Aleco Estate Agents	256 E Barnet Rd, London, Barnet EN4 8TD

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Revd Rupert lazar	
Position (eg Secretary, Chair, etc)	Minister	
Date		

Signed copies are available for inspection at EBBC

**Independent Examiner's Report to the Managing Trustees (Deacons) of
East Barnet Baptist Church – Registered Charity No 1130758**

I report to the Managing Trustees (Deacons) of my examination of the accounts of East Barnet Baptist Church for the year ending 31st March 2022, which are set out on pages 12 – 19

Responsibilities and basis of report

As the Managing Trustees (Deacons) of the church, 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 church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with Section 130 of the Act or
- the accounts do not accord with the accounting records
- the accounts did not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) 2008 other than any other 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 order to enable a proper understanding of the accounts to be reached.

DAVID P GOLDER

Date

141 Farley Road Selsdon South Croydon Surrey CR2 7NL

Signed copies are available for inspection at EBBC

EAST BARNET BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
Income				
Donations and legacies	2	86,243	20	86,263
Investment income	3	54,075	-	54,075
Total income		140,318	20	140,338
Expenditure				
Charitable activities	4	142,707	-	142,707
Governance costs	5	150	-	150
Total expenditure		142,857	-	142,857
Net income (expenditure)		(2,539)	20	(2,519)
Transfers between Funds		-	-	
Reconciliation of Funds				
Total Funds brought forward at 1 April 2022		2,036,390	920	2,037,311
Total Funds carried forward at 31 MARCH 2022		£2,033,851	£940	£2,034,792

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

	Notes	31 March 2022		31 March 2021	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		2,008,709		2,009,181
Current Assets					
Debtors and prepayments	8	4,401		7,493	
Cash at bank and in hand	9	57,184		72,763	
			61,585		80,256
Current Liabilities					
Creditors and accruals falling due within one year	10	(2,948)		(2,346)	
Net Current Assets			58,637		77,910
Total Assets less Current Liabilities			2,067,346		2,087,091
Creditors falling due after more than one year	11 & 12		(32,554)		(49,780)
Total Net Assets			£2,034,792		£2,037,311
Charity Funds					
Unrestricted Funds - see Statement of Financial Activities above			2,033,852		2,036,391
Restricted Funds	13		940		920
Total Charity Funds			£2,034,792		£2,037,311

The Notes on pages 7 to 12 form an integral part of these accounts.

These accounts were approved by the Managing Trustees on and are signed on their behalf by

Revd Rupert Lazar

Chairman of the Leadership Team

Elom Benneh

Member of the Leadership Team

Signed copies are available at EBBC for inspection

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

1 ACCOUNTING POLICIES

a Basis of preparation

The Financial Statements accounts have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102)

East Barnet Baptist Church is a registered charity (No: 1130758) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received. No fixed asset gifts in kind were received in the year or the previous year.

d Legacies

Legacies are accounted for on the earlier of notification of an impending distribution and legacy being received, provided that the legacy can be properly quantified.

e Investment income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g Fund-raising and publicity costs

The Church does not make formal appeals for funds and expenditure on these items is therefore not material.

h Grants payable

The Church makes grants to individuals and other organisations whose charitable objects compliment its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is unconditional.

i Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers or their services.

j Fixed assets

The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.

In accordance with the latest accounting regulations the Church has been revalued at £ 1,400,000.

5 Hill Court is lease hold terminating 28 Septemger 2154 a purpose built maisonette in the mid 1960 is let to one tenant

231 Crescent Road is a self contained flat within the main church building complex let as HinMO

The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.

k Depreciation

Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life of 5 years. However, equipment purchases costing less than £1,000 are written-off in the year in which the expenditure is incurred. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.

l Funds

The General Fund (unrestricted) is available for use at the discretion of the Managing Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. Any costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Notes to the Financial Statements.

The Deacons made the decision in August 2018, that the all of the designated funds (Building Fund & Mission Fund) should be transferred to the General Fund to simplify presentation.

EAST BARNET BAPTIST CHURCH

£0

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)

5 GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Year to 31/03/2022	Year to 31/03/2021
	£	£	£	£
Independent examination gift for 2020 / 2021	150	-	150	£150
	£150	-	£150	£150

6 TRANSFER BETWEEN FUNDS

	Year to 31/03/2022	Year to 31/03/2021
Ex General Fund To Restricted Funds		(1,648) 1,648
<i>See note 13</i>		

7 TANGIBLE FIXED ASSETS

	Land and buildings	Computers and other equipment	Fixtures & fittings	Total
	£	£	£	£
At cost or revaluation				
At 1 April 2021	2,008,237	2,360	-	2,010,597
Acquisitions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	£2,008,237	£2,360	-	£2,010,597
Depreciation				
At 1 April 2021	-	1,416	-	1,416
Charge for the year	-	472	-	472
On disposals	-	-	-	-
At 31 March 2022	-	£1,888	-	£1,888
Net Book Value				
At 31 March 2021	£2,008,237	£944	-	£2,008,237
At 31 March 2022	£2,008,237	£472	-	£2,008,709

The Fixed Assets are used directly for charitable purposes.

See also Accounting Policy Note 1 (j)

8 DEBTORS and PREPAYMENTS

	31/03/2022	31/03/2021
	£	£
Gift Aid tax refunds		
Staff loan		
Other Loans	2,938	1,358
Sundry Debtors	1,463	6,135
	4,401	£7,493

9 CASH AT BANK and IN HAND

	31/03/2022	31/03/2021
	£	£
CAF Bank		
Current Account	7,987	31,483
Nat West Bank		
Current Account	8,702	788
Deposit Account	40,468	40,464
	57,157	72,735
Cash in hand	27	28
	£57,184	£72,763

EAST BARNET BAPTIST CHURCH

0

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)

10 CREDITORS and ACCRUALS - falling due within one year	31/03/2022	31/03/2021
	£	£
Agency Collections	170	
Bank charge refund made in error	923	923
Accounts Payable	1,856	1,424
	<u>£2,949</u>	<u>£2,347</u>
11 CREDITORS - falling due after more than one year	31/03/2022	31/03/2021
	£	£
<i>Loans from the London Baptist Association :-</i>		
Loan Account No 6600	24,278	32,505
LBA Philpot Trust	3,975	11,575
	<u>£28,253</u>	<u>£44,080</u>

The loan received from the London Baptist Association originally only became payable in the event of the Church closing or withdrawing from membership of the London Baptist Association. Consequently it was appropriate to disclose the loan as falling due for repayment after more than one year.

12 CREDITORS - falling due after more than one year

Baptist Union Pension Scheme Deficit	31/03/2022	31/03/2021
	£	£
Multi Employers Pension Fund Deficit - EBBC's Liability	£4,300	£5,700

The Baptist Pension Scheme ("the Scheme") – Defined Benefit ("DB") Plan
Update on risk reduction and future employer Deficit Recovery Contributions

The following notes are extracts from a circular sent to all members and employers in July 2022

This email is being sent to you jointly from the Baptist Union and the Trustee of the Scheme as a participating employer in the Defined Benefit section of the Baptist Pension Scheme. It sets out some very positive news on the future of the Scheme's DB Plan and your contributions to it.

Buy in Policy

We are very pleased to announce that we have signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. This agreement is referred to as a 'buy-in policy'. It follows a similar agreement with Just in 2019 that covered most pensions in payment at that time. The combined agreements mean that Just are now providing financial backing for all DB pensions provided through the Scheme's DB Plan. Deficit Recovery Contributions (DRCs) The costs of such policies are largely driven by financial markets and these have moved substantially in the Scheme's favour, particularly over the course of the last few months. As a result, this transaction takes the Scheme out of a shortfall position for the first time in two decades. Although risks remain, the Baptist Union and the Trustee have agreed that deficit recovery contributions from each participating employer in the DB Plan will reduce to just £1 per month from August 2022. We are sure you will be pleased to hear this news. We have set out more information below and answered some immediate questions you might have but we appreciate there are more questions that will arise. The Trustee and the Baptist Union are considering the implications for the future management of the Scheme and will provide further information in the next few months.

Who are Just ?

Just is regulated by the Financial Conduct Authority (FCA) and the Prudential Regulation Authority (PRA) and the Trustee obtained advice about the finances of Just as part of reaching agreement. In the extremely unlikely event of Just becoming insolvent, member benefits will be protected under the Financial Services Compensation Scheme (FSCS).

How does this effect the finances of the DB Plan

At the current time, we expect the assets of the DB Plan will be sufficient to cover all the costs and liabilities that remain. However, it is possible that if things turn out worse than anticipated that further funds will be needed from employers

EAST BARNET BAPTIST CHURCH

0

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)

12 CREDITORS - falling due after more than one year

Baptist Union Pension Scheme Deficit (continued)

	31/03/2022	31/03/2021
<i>Defined Contribution Plan :</i>		
<i>Current Period Contributions</i>	4,910	5,409
<i>Multi Employer Defined Benefit Plan :</i>		
<i>Deficiency Contribution in respect of prior service period</i>	3,252	2,218
	<u>£8,162</u>	<u>£7,627</u>

Note : The debt quoted for the BPS Employers Deficiency has not been calculated in accordance with the regulations laid down in FRS 102 but is the figure quoted by the BPS in their note to the church dated 21 March 2022

13 RESTRICTED FUNDS

	01/04/2021	Income	Expended	Transfers	31/03/2022
	£	£	£	£	£
Benovolent Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Minsupport Joy	-	-	-	-	-
Mission Fund	-	-	-	-	-
Restricted Gift Fund	-	-	-	-	-
Small Lift Fund	-	-	-	-	-
Youth Worker Fund	920	20	-	-	940
	<u>£920</u>	<u>£20</u>	<u>£0</u>	<u>-</u>	<u>£940</u>

14 STAFF COSTS

	Year to 31/03/2022	Year to 31/03/2021
	£	£
Minister's stipend, staff salaries and pension costs	61,030	67,550
Employers' National Insurance (Nett) , allowing for Employment Allowance of £ 5,000	-	200
Minister's expenses and book allowance	2,683	1,921
Visiting Preachers	-	80
	<u>£63,713</u>	<u>£69,751</u>

No employee received emoluments in excess of £60,000 during the year (2020 / 2021 nil).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration of £ 36,918 (2020 - 2021: £ 35,470) and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees (2020 - 2021: nil).

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)

15 MISSION

	Unrestricted Funds Year to 31/03/2022 £	Unrestricted Funds Year to 31/03/2021 £
BMS	5,804	3,228
Home Mission	8,125	4,519
Kaihalia Café Church	1,741	968
Missions Fund	-	-
Other - Missions	-	-
Spurgeon's College	1,741	968
Tear Fund	1,741	968
Wycliffe Bible Translations	1,741	968
	£20,893	£11,619

16 ANALYSIS OF NET ASSETS

Church Properties

	Valuation £	Insured for £
The Church Premises & Contents	1,400,000	3,664,711
Investment Property - 231 Crescent Road	200,000	383,452
The Church Manse	250,000	331,932
Investment Property - 5 Hill Court	158,237	159,161
<i>Policy renewal date 23 June 2020</i>		
	£2,008,237	£4,539,256

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022 (continued)**

	Tangible fixed assets	Net Current assets	Long-term liabilities	Total
	£	£	£	£
Unrestricted funds:	2,007,789	58,637	(32,553)	2,033,872
	<u>£2,007,789</u>	<u>£58,637</u>	<u>(£32,553)</u>	<u>£2,033,872</u>
Restricted funds:				
Building Fund	-	-	-	-
Youth Worker Fund	-	920	-	920
Mission Fund	-	-	-	-
Restricted Gifts Fund	-	-	-	-
Minsupport - Joy	-	-	-	-
Small Lift Fund	-	-	-	-
	<u>-</u>	<u>920</u>	<u>-</u>	<u>920</u>
	<u>£2,007,789</u>	<u>£59,557</u>	<u>(£32,553)</u>	<u>£2,034,792</u>

17 RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association.

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 15, the Church made a donation to the Baptist Union of Great Britain for Home Mission.

FIN Friends in Need Community Centre - based at the Church - Revd Lazar is Chair of Trustees

EAST BARNET BAPTIST CHURCH

England & Wales - Charity number 1130758

Accounts



Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021

Period end date

Charity name: East Barnet Baptist Church

Charity registration number: 1130758

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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 UK and/or other parts of the world.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Public worship including preaching/teaching; baptism; Lord's Supper; evangelism and mission; discipleship; education & training; pastoral care; social action; encouraging relationships with and supporting Baptists and other Christians.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>The church's kept theme for the previous year '...stir into flame the gift of God within you...' 2 Timothy 1:6</p> <p>Evangelism and mission:</p> <ul style="list-style-type: none"> • Night shelter ministry during the winter months took a different shape due to the impact of the pandemic. The aim of providing hospitality remained the same. However, this year it was achieved through Project Hotel. In this way this partnership ministry with local churches, mosque and synagogues, overseen by Together in Barnet, was yet again successful. Food, a warm room and friendship was provided for guests. As usual many in the church welcomed and appreciated the opportunity to express Jesus' love in a practical way. • Samaritan Purse Operation Childcare shoe boxes filled with toys were sent to needy children worldwide. Boxes were prepared and paid for online as this facility was made possible due to lockdowns. • Annual Harvest/Big Welcome. This service also included the collection of non-perishable food items for the Together in Barnet. <p>Ecumenical ministry:</p> <ul style="list-style-type: none"> • EBBC and Brookside Methodist church recorded a Christmas Eve service • There was an annual Remembrance Sunday Service held around the Village War Memorial. • There was an annual Gift Day in May and the money raised was used towards repayment of outstanding loans with a small percentage (20%) used to fund a new initiative which encouraged growth in faith and vision. • Growth Groups were encouraged to meet online. One new Group was started.

		<ul style="list-style-type: none"> • Prayer events were arranged by a new prayer coordinator • In December the Children’s and Young people’s Minister resigned and left the ministry at EBBC on the understanding that God was calling him to other ministries. <p>Overall impression: This year was impacted hugely by the covid-19 pandemic and the resultant Gov’t imposed lockdowns and restrictions. EBBC, like all other churches, had to be creative in how we went about providing ministry, ensuring that all members and attenders were cared for. Therefore, from the very outset, ministry was transferred from in-person to online using the church’s newly acquired Zoom platform. We were really blessed by the expertise and commitment of both Yoktan and Peter who responded well to the challenge making it possible for our online services and members’ meeting to be interactive, accessible and an enjoyable experience. That said, we lament the fact that we were not very successful in getting our young people to engage well online and that that remained a struggle throughout the year.</p> <p>In respect of the building itself, the Leadership had many meetings to familiarise themselves with the Gov’t guidelines and eventually to complete a risk assessment making the building a covid secure space. A good many of the usual programmes were stopped as it was not possible to transfer it easily to an online experience. It was a tough year but it was also a year in which by God’s grace, the foundational work of the past served us well. So, for example, the tremendous sense of community achieved in part by the previous year when there was an Away Day, gospel concert, many baptisms etc meant that there was a strong feeling of togetherness and a buoyancy as we embraced the impact of the unexpected pandemic.</p> <p>It was exciting to see the stirring of gifts in many individuals. There was a sense of ‘relaxation’ in our life together and we became more adventurous as we enable ministry. it was just good to see the many who were willing to ‘have a go’ at video intercessions for example. Equally exciting and binding was the many videos made which provided us with updates on how respective families and individuals were doing while allowing us to stay and feel connected as</p>
--	--	---

		<p>we were able to see and hear from each other.</p> <p>The church's prayer life was increased especially as care was expressed for those who had caught the virus and for those who had lost loved ones. Ellen was particularly helpful in overseeing provision of pastoral care for those who are older and unable to stay connected through technological means. We made sure that all were kept aware of what was happening in church life. In fact, I would suggest that this year caused the church to be more intentional in its inclusivity than it ever was!</p> <p>It is worth mentioning that with the loss of income from hirers due to lockdown, the church anticipated and informed members of a huge end of year deficit. Having said that, it was amazing to see how God's people 'dug deep' and responded to the financial situation that by the end of the financial year, we were able to inform members of a small surplus. Praise God!</p> <p>There was a small increase for a short time in online attendance to Sunday services as people joined from various countries and places. A few of those who came to the church during the pandemic have stayed and continue to worship with us.</p> <p>Although 1Cor.12:26 is always true, I believe that it was particularly true to EBBC's life during the pandemic. It was a time of suffering and rejoicing together and the church community feels as if we have grown closer as we shared those experiences together. We have appreciated God's kindness and goodness to us and our lives are enriched as a consequence. At the time of writing our Sunday services are delivered in a hybrid way i.e., both online and in-person (subject to social distancing capacity/ maximum). We eagerly await the Government's announcement on 19 July to see how that will impact the way forward.</p>
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
-------------------------------------	-----------	--

Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Although the charity did not engage in any fundraising activities, we received donations in the year April 2020-March 2021 resulted in incoming resources of £140,212. Total expended for the period were £132,762. The charity can report a surplus of £7,450. Roughly the same is expected for the coming year dependent on membership giving plus there are no major future plans on new developments.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity keeps an operational reserve as unrestricted funds set aside to cover at least six months operational cost including redundancy package in case the organisation is dissolved.
Amount of reserves held	Para 1.22	The amount £40,464 in fixed deposit account and £31,266 in general account reserve.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTED BY MEMBERS

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	EAST BARNET BAPTIST CHURCH	
Other name the charity uses		
Registered charity number	1130758	
Charity's principal address	CRESCENT ROAD EAST BARNET, HERTFORDSHIRE	
	Postcode EN4 8PS	

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Revd Rupert Lazar	Pastor		
2	Mr Yoktan Sugiarto		Re-appointed on 27 th October 2019	
3	Ms Evelyn Cornell		Re-appointed on 27 th October 2019	
4	Mr Colin Small		Re-appointed on 16 th July 2020	
5	Steffan Morais		Finished on 31 st December 2020	
6	Jean Jean-Marie		Started 1 st February 2019	
7	Maggie Allen		Started 25 th April 2021	
8	Teclaire Atanga		Started 25 th April 2021	
9	Isaac Mani		Started 25 th April 2021	
10	Elom Benneh		Started 25 th April 2021	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Director name		
Revd Rupert Lazar	Pastor	
Mr Yoktan Sugiarto		
Ms Evelyn Cornell		
Mr Colin Small		
Jean Jean-Marie		
Steffan Morais		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
London Baptist Property Board		

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Property Management Advise	Aleco Estate Agents	256 E Barnet Rd, London, Barnet EN4 8TD

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

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Revd Rupert lazar	
Position (eg Secretary, Chair, etc)	Minister	
Date		

**Independent Examiner's Report to the Managing Trustees (Deacons) of
East Barnet Baptist Church – Registered Charity No 1130758**

I report to the Managing Trustees (Deacons) of my examination of the accounts of East Barnet Baptist Church for the year ending 31st March 2021, which are set out on pages 12 – 19

Responsibilities and basis of report

As the Managing Trustees (Deacons) of the church, 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 church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material aspect:

- accounting records were not kept in accordance with Section 130 of the Act or
- the accounts do not accord with the accounting records

- the accounts did not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) 2008 other than any other 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 order to enable a proper understanding of the accounts to be reached.

DAVID P GOLDER

Date

141 Farley Road Selsdon South Croydon Surrey CR2 7NL

EAST BARNET BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total £
Income				
Donations and legacies	2	78,286	420	78,706
Investment income	3	63,678	-	63,678
Total Income		141,964	420	142,384
Expenditure				
Charitable activities	4	119,934	12,718	132,652
Governance costs	5	150	-	150
Total expenditure		120,084	12,718	132,802
Net income (expenditure)		£21,880	(12,298)	9,582
Transfers between Funds		(1,648)	1,648	
Reconciliation of Funds				
Total Funds brought forward at 1 April 2020		2,016,160	11,570	2,027,730
Total Funds carried forward at 31 MARCH 2021		£2,036,392	£920	£2,037,312

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Notes	31 March 2021		31 March 2020	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	7		2,009,181		2,009,653
Current Assets					
Debtors and prepayments	8	7,493		4,888	
Cash at bank and in hand	9	72,763		71,911	
		80,256		76,799	
Current Liabilities					
Creditors and accruals falling due within one year	10	(2,346)		(3,079)	
Net Current Assets			77,910		73,720
Total Assets less Current Liabilities			2,087,091		2,083,373
Creditors falling due after more than one year	11 & 12		(49,780)		(55,643)
Total Net Assets			£2,037,311		£2,027,730
Charity Funds					
Unrestricted Funds - see Statement of Financial Activities above			2,036,391		2,016,160
Restricted Funds	13		920		11,570
Total Charity Funds			£2,037,311		£2,027,730

The Notes on pages 7 to 12 form an integral part of these accounts.

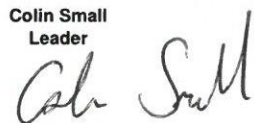
These accounts were approved by the Managing Trustees on and are signed on their behalf by

Rev'd Rupert Lazar

Chairman of the Leadership Team

Note : Signed copies of this page is held by East Barnet Baptist Church

Colin Small
Leader



EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a Basis of preparation

The Financial Statements accounts have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice (FRS 102)

East Barnet Baptist Church is a registered charity (No: 1130758) and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received. No fixed asset gifts in kind were received in the year or the previous year.

d Legacies

Legacies are accounted for on the earlier of notification of an impending distribution and legacy being received, provided that the legacy can be properly quantified.

e Investment income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognized where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

g Fund-raising and publicity costs

The Church does not make formal appeals for funds and expenditure on these items is therefore not material.

h Grants payable

The Church makes grants to individuals and other organisations whose charitable objects compliment its work. They are accounted for in the year in which they are paid or when the recipient has been notified of the grant and payment is unconditional.

i Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Much of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers or their services.

j Fixed assets

The Church land and premises and the Manse are held on behalf of the Church by the London Baptist Property Board Limited as Custodian Trustees.

In accordance with the latest accounting regulations the Church has been revalued at £ 1,400,000.

Flat 5 Hill Court - this flat is situated in a two storey block of flats and masonettes - it is leasehold which expires on the 28 September 2154

231 Crescent Road is situated within the Church Complex and is let as 4 flatlets.

The Manse, purchased in 1998, is included at original cost as, in the opinion of the Managing Trustees, the property has a high residual value which renders depreciation charges immaterial.

k Depreciation

Provision is made for depreciation of computer and other equipment, fixtures and fittings held for use by the Church at annual rates calculated to spread the cost (less anticipated residual value) of each asset on a straight line basis over the expected useful life of 5 years. However, equipment purchases costing less than £1,000 are written-off in the year in which the expenditure is incurred. Once such assets are fully depreciated, the cost and accumulated depreciation are eliminated from the Financial Statements.

l Funds

The General Fund (unrestricted) is available for use at the discretion of the Managing Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. Any costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Notes to the Financial Statements.

The Deacons made the decision in August 2018, that the all of the designated funds (Building Fund & Mission Fund) should be transferred to the General Fund to simplify presentation.

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021 (continued)

2 DONATIONS AND LEGACIES INCOME	Unrestricted Funds	Restricted Funds	Year to 31/03/2021	Year to 31/03/2020
	£	£	£	£
Offerings & Donations	65,503	420	65,923	78,141
Tax refunds	10,897	-	10,897	14,546
Insurance Claim	-	-	-	3,087
Baptist Pension Scheme Deficit Adjustment	1,200	-	1,200	2,000
Other income	172	-	172	3,412
Transfers In	514	-	514	-
	£78,286	£420	£78,706	£101,186
	-	-	-	-
3 INVESTMENT INCOME	Unrestricted Funds	Restricted Funds	Year to 31/03/2021	Year to 31/03/2020
	£	£	£	£
Bank interest	16	-	16	95
Rent of Church premises	25,878	-	25,878	46,819
Rent of Church properties	37,784	-	37,784	26,692
	£63,678	-	£63,678	£73,606
	-	-	-	-
4 CHARITABLE ACTIVITIES EXPENDITURE	Unrestricted Funds	Restricted Funds	Year to 31/03/2021	Year to 31/03/2020
	£	£	£	£
General Fund:				
Staff costs - see Note 15	69,751	-	69,751	74,863
	-	-	-	-
Church Premises Insurance Premium (includes 231 CR)	4,308	-	4,308	3,377
Church - Electricity, Gas & Cleaning materials	7,835	-	7,835	5,993
Church - PA Sound Desk	921	-	921	872
Office Expenses	2,669	-	2,669	1,397
Equipment Purchase	-	-	-	-
Church Events	459	-	459	3,466
Church Activities	126	-	126	1,298
Subscription Fees	2,049	-	2,049	2,609
Benevolent Expenditure	-	-	-	-
Training & Conference	-	-	-	1,367
JG Student Fees	-	-	-	-
Sundry Expend	-	-	-	1,435
	-	-	-	-
Mission - see Note 16	11,619	-	11,619	21,600
Manse Repairs	878	-	878	1,086
5 Hill Court	1,676	-	1,676	14,535
231 Crescent Road	5,176	-	5,176	3,910
Professional fees	4,363	-	4,363	3,728
Buildings Insurance - 5 HC & The Manse	-	-	-	852
Council Tax & Water Rates - Manse	3,144	-	3,144	3,100
Repairs & Maintenance	3,057	-	3,057	11,269
	-	-	-	-
Loan Account Interest	917	-	917	1,187
Transfer Out	514	-	514	-
Depreciation	472	-	472	484
Restricted Funds:	-	-	-	-
Small Lift Expend	-	12,218	12,218	-
Youth Worker	-	500	500	-
Benevolent Fund	-	-	-	300
Min Support - Joy	-	-	-	1,500
	£119,934	£12,718	£132,652	£160,228

EAST BARNET BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021 (continued)

5 GOVERNANCE COSTS	Unrestricted Funds	Restricted Funds	Year to 31/03/2021	Year to 31/03/2020
	£	£	£	£
Independent examination gift for 2019 / 2020	150	-	150	£150
	£150	-	£150	£150

6 TRANSFER BETWEEN FUNDS	Year to 31/03/2021	Year to 31/03/2020
	£	£
Ex General Fund To Restricted Funds	(1,648) 1,648	(800) 800
<i>See note 13</i>		

7 TANGIBLE FIXED ASSETS	Land and buildings	Computers and other equipment	Fixtures & fittings	Total
	£	£	£	£
At cost or revaluation				
At 1 April 2020	2,008,237	2,360	-	2,010,597
Acquisitions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	£2,008,237	£2,360	-	£2,010,597
Depreciation				
At 1 April 2020	-	(944)	-	(944)
Charge for the year	-	(472)	-	(472)
On disposals	-	-	-	-
At 31 March 2021	-	(£1,416)	-	(£1,416)
Net Book Value				
At 31 March 2020	£2,008,237	£1,900	-	£2,008,237
At 31 March 2021	£2,008,237	£944	-	£2,009,181

The Fixed Assets are used directly for charitable purposes.

See also Accounting Policy Note 1 (j)

8 DEBTORS and PREPAYMENTS	31/03/2021	31/03/2020
	£	£
Gift Aid tax refunds		3,530
Staff loan		
Other Loans	1,358	1,358
Sundry Debtors	6,135	
	7,493	£4,888

9 CASH AT BANK and IN HAND	31/03/2021	31/03/2020
	£	£
CAF Bank		
Current Account	31,483	30,638
Nat West Bank		
Current Account	788	777
Deposit Account	40,464	40,447
	72,735	71,862
Cash in hand	28	47
	£72,763	£71,909

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021 (continued)**

10 CREDITORS and ACCRUALS - falling due within one year	31/03/2021	31/03/2020
	£	£
Sundry		504
Bank charge refund made in error	923	923
Accounts Payable	1,424	1,652
	£2,347	£3,079

11 CREDITORS - falling due after more than one year	31/03/2021	31/03/2020
	£	£
<i>Loans from the London Baptist Association :-</i>		
Loan Account No 6600	32,505	33,368
LBA Philpot Trust	11,575	15,375
	£44,080	£48,743

The loan received from the London Baptist Association originally only became payable in the event of the Church closing or withdrawing from membership of the London Baptist Association. Consequently it was appropriate to disclose the loan as falling due for repayment after more than one year.

12 CREDITORS - falling due after more than one year

Baptist Union Pension Scheme Deficit	31/03/2021	31/03/2020
Multi Employers Pension Fund Deficit - EBBC's Liability	£5,700	£6,900

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"). The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited), the assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Senior and Associate Ministers are members of the Scheme, which is not contracted out of the State Second Pension. For any month each participating employer in the Scheme pays contributions as set out in the Schedule of Contribution in force at that time. The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

Since January 2012, pension provision has been made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2016 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £219 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £93 million (equivalent to a past service funding level of 70%). As a result of the valuation, in addition to the contributions to the DC Plan set out above, it was agreed that the standard rate of deficiency contributions from churches and other employers involved in the DB Plan will remain at previously agreed levels, increasing each year in line with increases in the Minimum Pensionable Income. The deficiency contributions are broadly based on 12% of Pensionable Income / Minimum Pensionable Income, reflecting each employer's contributions in March 2015. Some employers that were involved in the DB Plan for a short period pay lower contributions.

The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

In addition, the Baptist Union of Great Britain contributed a lump sum of £33m in 2018 with a further £30.5m to follow and changes to the scheme benefits were agreed. The Recovery Plan envisages deficiency contributions continuing until 31 December 2028.

The key assumptions underlying the valuation were as follows:

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021 (continued)**

12 CREDITORS - falling due after more than one year

Baptist Union Pension Scheme Deficit (continued)

The financial assumptions underlying the valuation were as follows :-

RPI Price inflation assumption	3.50%	Deferred Pension Increases	
CPI Price inflation assumption	2.75%	- Pre April 2009	3.50%
Minimum Pension Income increases	3.50%	- Post April 2009	2.50%
Pensionable Salary Increases	3.85%	Pension Increases (BPS main scheme & BUSPS pensions)	
Assumed returns		- Pre April 2006	2.70%
- Pre retirement	3.50%	- Post April 2006	2.00%
- Post retirement	2.25%		

As there are a large number of contributing employers participating in the BPS and BUSPS, the company is unable to identify its share of the underlying assets and liabilities of the schemes. Accordingly, due to the nature of the schemes, the schemes are accounted for as if they were defined contribution schemes. Profit and loss charge for the period represents the employer contributions payable. The total pension cost recognised in the Statement of Financial Activities is as follows:

	31/03/2021	31/03/2020
<i>Defined Contribution Plan :</i>		
<i>Current Period Contributions</i>	1,681	1,947
<i>Multi Employer Defined Benefit Plan :</i>		
<i>Deficiency Contribution in respect of prior service period</i>	2,218	2,892
<i>Additional Funding Charge</i>	3,728	3,535
	£7,627	£8,374
	£7,627	£8,374

Note : The debt quoted for the BPS Employers Deficiency has not been calculated in accordance with the regulations laid down in FRS 102 but is the figure quoted by the BPS in their note to the church dated 20th March 2021

13 RESTRICTED FUNDS

	01/04/2020	Income	Expended	Transfers	31/03/2021
	£	£	£	£	£
Benovolent Fund	-	-	-	-	-
Building Fund	-	-	-	-	-
Minsupport Joy	-	-	-	-	-
Mission Fund	-	-	-	-	-
Restricted Gift Fund	-	-	-	-	-
Small Lift Fund	10,570	-	(12,218)	1,648	-
Youth Worker Fund	1,000	420	(500)	-	920
	£11,570	£420	(£12,718)	£1,648	£920
	£11,570	£420	(£12,718)	£1,648	£920

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021 (continued)**

14 STAFF COSTS	Year to 31/03/2021	Year to 31/03/2020
	£	£
Minister's stipend, staff salaries and pension costs	67,550	71,294
Employers' National Insurance (Nett) , allowing for Employment Allowance of £ 3,000	200	1,218
Minister's expenses and book allowance	1,921	2,772
Visiting Preachers	80	798
	£69,751	£76,081

No employee received emoluments in excess of £60,000 during the year (2019 / 2020 nil).

The Minister acts as one of the Church's Managing Trustees in accordance with the Church's Constitution and received gross remuneration of £ 29,822 (2019 - 2020: £ 29,237) and other benefits in respect of his services as Minister, including the provision of manse accommodation owned by the Church.

No amount was reimbursed to the Managing Trustees in respect of expenses incurred as Managing Trustees (2019 - 2020: nil).

15 MISSION	Unrestricted Funds Year to 31/03/2021	Unrestricted Funds Year to 31/03/2020
	£	£
BMS	3,228	6,000
Home Mission	4,519	8,400
Kaihalia Café Church	968	1,800
Missions Fund	-	-
Other - Missions	-	-
Spurgeon's College	968	1,800
Tear Fund	968	1,800
Wycliffe Bible Translations	968	1,800
	£11,619	£21,600

EAST BARNET BAPTIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 March 2021 (continued)**

16 ANALYSIS OF NET ASSETS

<i>Church Properties</i>	Valuation £	Insured for £
The Church Premises & Contents	1,400,000	3,406,081
The Church Manse	250,000	314,922
Investment Property - 5 Hill Court	158,237	151,005
Investment Property - 231 Crescent Road <i>Policy renewal date 23 June 2021</i>	200,000	383,452
	£2,008,237	£4,255,460

	Tangible fixed assets £	Net Current assets £	Long-term liabilities £	Total £
<i>Unrestricted funds:</i>	2,008,261	77,910	(49,780)	2,036,391
	£2,008,261	£77,910	(£49,780)	£2,036,391
<i>Restricted funds:</i>				
Building Fund	-	-	-	-
Youth Worker Fund	-	920	-	920
Mission Fund	-	-	-	-
Restricted Gifts Fund	-	-	-	-
Minsupport - Joy	-	-	-	-
Small Lift Fund	-	-	-	-
	-	920	-	920
	£2,008,261	£78,830	(£49,780)	£2,037,311

17 RELATED CHARITIES

The Custodian Trustee of the Church is the London Baptist Property Board Limited (Charity No: 249768) which is a subsidiary of the London Baptist Association.

The Church is also a member of the Baptist Union of Great Britain and the London Baptist Association.

As set out in Note 15, the Church made a donation to the Baptist Union of Great Britain for Home Mission.

FIN Friends in Need Community Centre - based at the Church - Revd Lazar is Chair of Trustees