

Registered Charity Number  
1132486

**Greenford Baptist Church**

Annual Report And Financial Statements  
For The Year Ended  
31 August 2020

**Greenford Baptist Church**  
**Annual Report And Financial Statements**  
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## **Greenford Baptist Church Company Information**

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### **Trustees**

Rev Warren McNeil  
Pastor Satyajit Deodhar (appointed 1/09/2019)  
Carleen Donaldson-Hall (Secretary)  
Rotimi Awoniyi (Treasurer)  
Hannah Adenubi  
Marsha Simone  
Sabrina Chung

### **Property Trustees**

London Baptist Property Board Ltd  
235 Shaftesbury Avenue  
London WC2H 8EP

### **Independent Examiner**

Barrington Hall, MAAT, FCCA  
Aqret Accounting And Consultancy Services Ltd  
The Vista Centre  
50 Salsbury Road  
Hounslow  
Middlesex  
TW4 6JQ

### **Address**

Beechwood Avenue  
Greenford  
Middlesex  
UB6 9UA

### **Registered Charity Number**

1132486

**Greenford Baptist Church**  
**Trustees' Report** 1132486  
**for the year ended 31 August 2020**

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**Principal Objectives**

We are a Registered Charity governed by an Approved Governing Document which states that our principal purpose is the advancement of the Christian faith according to the principles of the Baptist denomination, advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

In order to fulfil our principal purpose and demonstrate public benefit, our activities include, but not limited to:

- regular public worship, prayer, Bible study, preaching and teaching
- baptism, as defined in the Baptist Union's Declaration of Principle
- the Communion of the Lord's Supper which is normally observed every 1st, 3rd and 5th Sundays of the month
- evangelism and mission, locally, regionally, nationally and internationally
- teaching, encouragement, welcome and inclusion of young people
- nurture and growth of Christian disciples
- education and training for Christian and community service
- giving and encouraging pastoral care
- supporting and encouraging charitable social action in the United Kingdom and abroad
- engaging in the political processes, locally and nationally
- fostering and encouraging relations with and supporting Baptists and other Christians

We occupy properties that are held in trust by the London Baptist Property Board Ltd.

**Organisational Structure and Decision Making Process**

Members of Greenford Baptist Church are accepted into membership in accordance with our Governing Document which requires them to profess faith in Jesus and be publicly baptised as believers of Jesus Christ.

Members' meetings take place 6 times a year with a responsibility for the overall policy of the Church. Annual General Meeting takes place in February.

Church members' meetings provide opportunity for the Trustees to present relevant matters for guidance and for members to raise matters with the Trustees. They are also a time when members can prayerfully consider current issues of particular relevance and importance. The Constitution permits decisions to be made by appropriate majority, however, we seek to work by consensus wherever possible.

In accordance with the Governing Document, the members elect trustees for a three year term. The Trustees are eligible for re-election. The Pastors and the Trustees are responsible for the day to day operations of the Church.

On 1 September 2019, Mr Satyajit Deodhar was elected as a Pastor of the Church. Mr Andrew Robertson resigned as Trustee on 5 August 2020.

**Other Objectives and Activities**

We do not believe that church is just for Sundays and, in order to achieve our principal objective set out above, we provide a variety of activities for our own church family and for the wider community throughout the week. Our aim is to show the love of Jesus Christ in both words and deeds and to bring people into a closer relationship with Him as living Lord.



**Greenford Baptist Church**  
**Trustees' Report** 1132486  
**for the year ended 31 August 2020**

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Central to our work and witness is our regular programme of Christian worship on Sundays. We seek to be a friendly and welcoming community and anyone is warmly welcome to attend any of our services.

The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted with regard to the Criminal Records Bureau.

The Church has read the Charity Commission guidance on public benefit, and is satisfied that the activities outlined in this report clearly demonstrate that the charity is providing a benefit to the public.

### **Evangelism**

We see part of our core responsibility as bringing people to the Kingdom through evangelism. In pursuit of this aim, we organise Alpha courses for non-Christians and Christians seeking to recommit their lives to God, and run outreach programmes on Saturdays on our High Street.

### **Mission**

Our mission is not limited to the United Kingdom. We aim to proclaim good news to the poor, to bind up the brokenhearted, to proclaim freedom for the captives and release from darkness for the prisoners and to proclaim the year of the Lord's favour anywhere in the world.

In aid of this, we currently support 2 families in overseas mission with, teams regularly going out from the UK to support their work. Both teams were visited once in the course of the year under review.

While we support overseas mission work by sending teams to other parts of the world and through financial support to the Baptist World Vision, we also support mission work in the UK through our continuing financial support of the London Baptist Association Home Mission programme.

### **Youth Programme**

We invest in the development of our young people through from crèche to those away at University.

In the year under review, we have undertaken to continue our investment in manpower by recruiting more volunteers to assist in helping the young people reach their potentials in God.

**Greenford Baptist Church**  
**Trustees' Report** 1132486  
**for the year ended 31 August 2020**

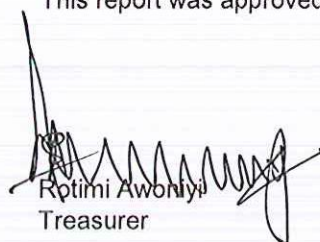
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**Financial review**

The Covid-19 pandemic has seen the Church exploring new opportunities of spreading the gospel through live streaming of Sunday Services on its youtube channel and the pre-recordings of its weekly Sunday Club videos also available on the Church's youtube channel.

Total income generated during year to 31 August 2020 was £136,087 (2019 - £141,666) while the total expenditure amounted to £118,394 (2019 - £151,820) resulting in a gain of £17,693 (2019 - deficit of £10,154). The accumulated reserve amounted to £131,660 (2019 - £113,967).

This report was approved by the board on 06/06/2021 and signed on its behalf.

  
Rotimi Awoniyi  
Treasurer



## **Greenford Baptist Church**

### **The Independent Examiner's Report to the Trustees on the preparation of the financial statements of Greenford Baptist Church for the year ended 31 August 2020**

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I report to the Trustees on my examination of the accounts of Greenford Baptist Church ('the Trust') for the year ended 31 August 2020, which comprise the Statement of Financial Activities (SOFA), Balance Sheet and related notes.

This report is made solely to the Trustees in accordance with the Charities Act 2011 and the 2008 Regulations. My work has been undertaken so that I might state to the church's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the church and the church's Trustees for my examination work.

#### **Respective responsibilities of Directors and Examiner**

The Church's Trustees are responsible for the preparation of the financial statements. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent Examiner's Statement**

My work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and Regulations 2008 have not been met.

## **Greenford Baptist Church**

### **The Independent Examiner's Report to the Trustees on the preparation of the financial statements of Greenford Baptist Church for the year ended 31 August 2020**

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



**Barrington Hall, MAAT, FCCA**  
Independent Examiner  
Aqret Accounting And Consultancy Services Ltd  
Chartered Certified Accountants  
The Vista Centre  
50 Salsbury Road  
Hounslow  
Middlesex  
TW4 6JQ

Date: 07/07/2021



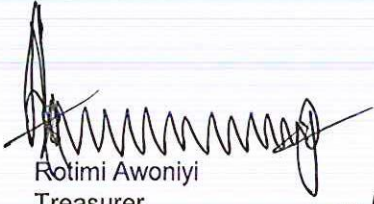
**Greenford Baptist Church**  
**Statement of Financial Activities**  
**for the year ended 31 August 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b><i>Income and endowments from:</i></b>					
Donations and legacies	2	95,982	-	95,982	98,882
Charitable activities		34,595	-	34,595	38,103
Investments		236	-	236	20
Other		5,274	-	5,274	4,661
<b>Total income</b>		<u>136,087</u>	<u>-</u>	<u>136,087</u>	<u>141,666</u>
<b><i>Resources expended</i></b>					
Charitable activities	4	117,702		117,702	151,085
Other		692		692	735
<b>Total</b>		<u>118,394</u>	<u>-</u>	<u>118,394</u>	<u>151,820</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>		17,693	-	17,693	(10,154)
<b>Net income/(expenditure) before transfers</b>		<u>17,693</u>	<u>-</u>	<u>17,693</u>	<u>(10,154)</u>
Transfer between funds				-	-
<b>Net movements in funds</b>		<u>17,693</u>	<u>-</u>	<u>17,693</u>	<u>(10,154)</u>
<b><i>Reconciliation of funds:</i></b>					
Total funds brought forward		113,967		113,967	124,121
<b>Total funds carried forward</b>		<u>131,660</u>	<u>-</u>	<u>131,660</u>	<u>113,967</u>

**Greenford Baptist Church**  
**Registered number:**  
**Balance Sheet**  
**as at 31 August 2020**

1132486

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Fixed assets</b>					
Tangible assets	3	54,484		54,484	64,890
<b>Current assets</b>					
Debtors	9	59,762	-	59,762	74,196
Cash at bank and in hand	11	29,895	-	29,895	4,228
		89,657	-	89,657	78,424
<b>Creditors: amounts falling due within one year</b>	10	(12,481)	-	(12,481)	(29,347)
<b>Net current assets</b>		77,176	-	77,176	49,077
<b>Net assets</b>		131,660	-	131,660	113,967
<b>Funds of the charity</b>					
Unrestricted funds - general	12	131,660	-	131,660	113,967
<b>Total funds</b>		131,660	-	131,660	113,967

  
 Rotimi Awoniyi

Treasurer

Approved by the board on 06/06/2021

## **1 Accounting policies**

### ***Basis of preparation***

The financial statements have been prepared under the historical cost convention and in accordance with The Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charities Act 2011, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

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

### ***Significant judgements and estimates***

There are no significant judgements and estimates applied to the numbers contained within these financial statements.

### ***Going concern***

The charity's statement of financial activities shows net income of £17,693 for the year. The Trustees are of the opinion that the charity has sufficient resources available at its disposal that will enable it to meet its obligations, if and when, they become due and it is on this basis they believe they should continue to adopt the going concern basis for the preparation of the financial statements.

### ***Charitable funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds subject to specific conditions by donors as to how they may be used or which have been raised by the Church for particular purposes. The aim and use of the restricted funds are set out in the notes to the financial statements.

### ***Incoming resources***

All income is recognised in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources; it is more likely than not that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

### ***Grants and donations***

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

A grant that does not impose specified future performance-related conditions is recognised in income when the grant proceeds are received or receivable. In the case of performance related grants, income is recognised when the performance related conditions are met.

### ***Legacies***

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

### ***Tax claims on donations and gifts***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.



**Greenford Baptist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

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***Investment income***

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

***Income from membership subscriptions***

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

***Settlement of insurance claims***

Insurance claims are only included in the SOFA when the general income recognition criteria are met and are included as an item of other income in the SOFA.

***Expenditure and liabilities***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

All expenditure is inclusive of irrecoverable VAT.

***Governance and support costs***

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice, eg. the preparation of statutory accounts, the costs of Directors' meetings and legal advice to Directors on governance or constitutional matters.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

***Tangible fixed assets***

Fixed assets are capitalised if they can be used for more than 12 months.

Tangible fixed assets are measured at cost or reasonable value on receipt less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Improvements to buildings	10% straight line
Plant, machinery and equipment	10%, 20% and 50% straight line

***Debtors***

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

***Creditors***

The charity has creditors which are measured at settlement amounts less any trade discounts.

***Cash and cash equivalents***

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

**Greenford Baptist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

**2 Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Donations and legacies</b>				
Donations and gifts	83,671	-	83,671	82,082
Gift aid	16,800	-	16,800	16,800
	<u>100,471</u>	<u>-</u>	<u>100,471</u>	<u>98,882</u>
<b>Charitable activities</b>				
Rental income	34,070	-	34,070	35,617
Pastoral activities	525	-	525	2,486
	<u>34,595</u>	<u>-</u>	<u>34,595</u>	<u>38,103</u>
<b>Income from investments</b>				
Interest received	236	-	236	20
<b>Other income</b>				
Other	785	-	785	4,661
<b>Total</b>	<u>136,087</u>	<u>-</u>	<u>136,087</u>	<u>141,666</u>

**3 Tangible fixed assets (Unrestricted)**

	Improvements to buildings £	Plant and machinery and equip £	Total £
<b>Cost</b>			
At 1 September 2019	62,949	201,041	263,990
Additions	-	1,814	1,814
At 31 August 2020	<u>62,949</u>	<u>202,855</u>	<u>265,804</u>
<b>Depreciation</b>			
At 1 September 2019	25,808	173,292	199,100
Charge for the year	6,295	5,925	12,220
At 31 August 2020	<u>32,103</u>	<u>179,217</u>	<u>211,320</u>
<b>Net book value</b>			
At 31 August 2020	<u>30,846</u>	<u>23,638</u>	<u>54,484</u>
At 31 August 2019	<u>37,141</u>	<u>27,749</u>	<u>64,890</u>



**Greenford Baptist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

**4 Analysis of expenditure**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Expenditure on charitable activities</b>				
Employee costs	54,393	-	54,393	76,124
Premises costs	22,081	-	22,081	23,993
General administrative expenses	38,771	-	38,771	49,960
Legal and professional costs	2,753	-	2,753	1,008
	<u>117,998</u>	<u>-</u>	<u>117,998</u>	<u>151,085</u>
<b>Other expenditure</b>				
Toddlers expenses	692	-	692	735
<b>Total expenditure</b>	<u>118,690</u>	<u>-</u>	<u>118,690</u>	<u>151,820</u>

Included in General administrative expenses are the amounts of £4,259 (2019: £12,830) in respect of Subscriptions and donations £7,650 (2019: £10,340) for Missionary outreach and £12,220 (2019: £13,227) for Depreciation.

**5 Support costs**

Support cost type	Fundraising Activity £	Charitable Activity £	Governance Activity £	Total costs £
Independent examination fees			880	880
<b>Total</b>	<u>-</u>	<u>-</u>	<u>880</u>	<u>880</u>

**6 Trustees' expenses**

	2020 £	2019 £
Number of Trustees who were paid expenses	2	2
Travel and training	<u>1,139</u>	<u>2,183</u>

**7 Staff costs**

	2020 £	2019 £
Salaries and wages	43,959	61,107
Social security costs	(900)	1,790
Pension costs (defined contribution scheme)	7,174	9,861
Other employee benefits	<u>4,160</u>	<u>3,366</u>
	<u>54,393</u>	<u>76,124</u>
Average head count in the year (Charitable activities)	<u>2</u>	<u>4</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (includes Trustees and senior management) for their services to the charity was £31,112 (2019 - £53,911) which was in accordance to their employment contracts.

**8 Defined contribution pension scheme of defined benefit scheme accounted**

All liabilities and expenses of the charity are in respect of 'Charitable Activities' and are financed totally by unrestricted funds. The amount of contributions recognised in the SOFA as an expense is £7,174 (2019 : £9,861).



**Greenford Baptist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

<b>9 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
General debtors	28,761	29,999
Other debtors	31,001	44,197
	<u>59,762</u>	<u>74,196</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	1,606	3,371
Other creditors	10,875	25,976
	<u>12,481</u>	<u>29,347</u>

<b>11 Cash at bank and in hand</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>29,895</u>	<u>4,228</u>

<b>12 Statement of funds</b>	<b>1-Sep-19</b>	<b>Income/</b>		<b>Gains/</b>	<b>31-Aug-20</b>
<b>Fund names</b>	<b>Balance</b>	<b>(expenditure)</b>	<b>Transfers</b>	<b>(losses)</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted general funds	113,967	-	-	17,693	131,660
Unrestricted designated funds	-	-	-	-	-
	<u>113,967</u>	<u>-</u>	<u>-</u>	<u>17,693</u>	<u>131,660</u>

<b>Fund names</b>	<b>1-Sep-18</b>	<b>Income/</b>	<b>Transfers</b>	<b>Gains/</b>	<b>31-Aug-19</b>
	<b>Balance</b>	<b>(expenditure)</b>		<b>(losses)</b>	<b>Balance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted general funds	123,385	-	736	(10,154)	113,967
Unrestricted designated funds	736	-	(736)	-	-
	<u>124,121</u>	<u>-</u>	<u>-</u>	<u>(10,154)</u>	<u>113,967</u>

**Unrestricted general funds:** These are in respect of Charitable activities.

**Greenford Baptist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2020**

**13 Related party transactions**

Name of Trustee or related party	Relationship to charity	Description of transaction(s)	Amount £	Balance at end of period £
B Hall - Aqret Accounting	Independent examiner	Independent examination	880	(960)
Warren McNeil	Pastor	Remuneration and expenses	31,112	-

The Independent Examiner and suppliers are paid via bank transfer upon completion of work in respect of the year and the submission of an invoice. The Pastors and Trustees are paid via bank transfers through payroll and upon receipt of expenses incurred on behalf of the Church.