

AKEMAN STREET BAPTIST CHURCH

England & Wales · Charity number 1133369

Details

Status Registered

Legal form Previously excepted

Registered 2009-12-22

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

Contact

Address Akeman Street Baptist Church
Akeman Street
Tring
HP23 6AA

Phone 01442827881

Email info@akemanstreet.org

Website www.akemanstreet.org

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO BAPTIST PRINCIPLES AND IN ACCORDANCE WITH THE BASIS OF FAITH AS STATED IN SCHEDULE 1. THE CHARITY MAY ALSO CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: To provide for the spiritual and pastoral needs of the community

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.
- Buckinghamshire
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£153,383	£170,995	-	-
2023-12-31	£178,931	£141,727	-	-
2022-12-31	£185,303	£128,922	-	-
2021-12-31	£177,159	£208,746	-	-
2020-12-31	£197,278	£162,758	-	-

Trustees

Name	Role	Appointed
Angela Walshe		2022-07-20
CHRIS TURLAND		2013-07-25
Daniel Nash		2018-01-17
David Andrew CRANE		2018-01-17
David Kight		2023-04-19
JOAN ELIZABETH EELEY		2022-07-20
JOHN HEASMAN		
Matt Washington		2024-06-09
Philip Edward Dobson		2022-07-20
Thomas Edward Copperwheat		2024-01-21
Timothy David Gill		2026-04-15

AKEMAN STREET BAPTIST CHURCH

England & Wales - Charity number 1133369

Accounts



Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 62 Bride Street, London N7 8AZ
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	Grace Baptist Charities Ltd, 7 Arlington Way, London, EC1R 1XA
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- o Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- o The provision of pastoral care for the people of Tring and surrounding area.
- o Mission and outreach work.
- o The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 100 for the morning and 30 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 20 children in attendance. Classes and activities for children and young people also take place during the evening service. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focused on a particular age range, beginning with very young children and going on through to the Seniors.

Formal church membership at the end of the year was 91. The church employed a full-time pastor in January 2024 and a part-time administrator throughout the year. We also supported a placement student who has been dedicated to youth ministry throughout the year.

For the first half of the year, the church operated a preschool four mornings per week which was open to all. It was subject to regulation by Ofsted. The Trustees delegated the management of the preschool to a committee. The pre-school closed permanently at the end of the school year in August 2024, as agreed by the committee and trustees the previous year.

In place of pre-school, and reflecting changing demand in the community, the church started a new activity, ABC Tots. This is open to all and free to attend on Friday mornings. We are grateful to Berkhamsted Under 5's Group, who donated their balance of funds to ABC Tots after they closed in 2024.

The majority of the activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a "big thank you" to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children and vulnerable adults undergo a Disclosure & Barring check.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities overseas. In 2024 the mission giving was £12,510.

Structure and Governance

The overall management of the church is the responsibility of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church.

Trustees during the year were:

David Crane
Philip Dobson
Joan Eeley
Chris Gee (resigned 12 May 2024)
John Heasman
David Kight
Daniel Nash
Nigel Rogers - Secretary
Chris Turland
Matt Washington-Finance Officer
(appointed 17 July 2024)
Angela Walshe
Tom Copperwheat

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Year-end actual reserves totaled £95k, exceeding the amount required under the Reserves Policy by over 100%.

Financial Review and Future Plans

The main sources of income were personal giving from church members, gift aid receipts and local authority grants relating to preschool.

Income was £153k (a decrease of £25k on the previous year), mainly comprising donations and legacies of £117k, charitable activities of £34k and income from rental investments of £2k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building project costs.

Expenditure totaled £170k (an increase of £29k on the previous year). The main reason for this increase is due to our employment of a full-time pastor and subsequent loss of rental income from the Manse, as well as redundancy costs on closure of preschool.

There was a net deficit for the year of £18k.

The Church was holding balances of £95k at the year-end. These were held in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by all the Trustees of the Church on 19 October 2025. The Trustees in office at that date are as stated on page 3.

Matthew Washington
[Signed on original]
Trustee
Date: 19 October 2025

Chris Turland
[Signed on original]
Trustee
19 October 2025

Independent examiner's report to the trustees of Akeman Street Baptist Church, Tring

I report to the trustees on my examination of the accounts of Akeman Street Baptist Church, Tring (the Charity) for the year ended 31st December, 2024.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Signed: *Malcolm W. Rogers*

Name: Malcolm William Rogers

Relevant professional qualification C Eng, FIC, ACIE:

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Date: 19th October, 2025

Akeman Street Baptist Church ("ASBC")			Charity No (if any)	1133369	
Annual accounts for the period					
Period start date	01-Jan-24		To	Period end date	

**EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2024 TO 31 DECEMBER 2024**

Section A Statement of financial activities

Recommended categories by activity

Incoming resources (Note 3)

Income and endowments from:

Donations and legacies
Charitable activities
Other trading activities
Investments
Separate material item of income
Other

Total

Resources expended (Note 6)

Expenditure on:

Raising funds
Charitable activities
Separate material item of expense
Other

Total

Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Notes

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
	F01	F02	F03	F04	F05
S01	116,906	-	-	116,906	111,891
S02	-	33,585	-	33,585	52,205
S03	-	-	-	-	-
S04	2,401	-	-	2,401	12,255
S05	-	-	-	-	-
S06	-	491	-	491	2,580
S07	119,307	34,076	-	153,383	178,931
S08	-	-	-	-	40
S09	68,008	46,729	-	114,737	89,488
S10	-	-	-	-	-
S11	56,258	-	-	56,258	52,200
S12	124,266	46,729	-	170,995	141,728
S13	- 4,959	- 12,653	-	- 17,612	37,203
S14	-	-	-	-	-
S15	- 4,959	- 12,653	-	- 17,612	37,203
S16	-	-	-	-	-
S17	1,863	- 1,862	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	- 3,096	- 14,515	-	- 17,612	37,203
S21	2,868,967	14,618	-	2,883,585	2,847,633
S22	2,865,871	103	-	2,865,973	2,884,836

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,785,433	-	-	2,785,433	2,785,433
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,785,433	-	-	2,785,433	2,785,433
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	14,250	-	-	14,250	8,500
Investments	(Note 17.4)	B08	-	-	-	-	15,573
Cash at bank (Note 24)		B09	95,487	-	-	95,487	111,319
Cash in hand (Note 24)		B09		103	-	103	1,511
Total current assets		B10	109,737	103	-	109,841	136,903
Creditors: amounts falling due within one year (Note 20)							
		B11	14,300	-	-	14,300	12,500
Net current assets/(liabilities)		B12	95,437	103	-	95,541	124,403
Total assets less current liabilities		B13	2,880,870	103	-	2,880,974	2,909,836
Creditors: amounts falling due after one year (Note 20)							
		B14	15,000	-	-	15,000	25,000
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	2,865,870	103	-	2,865,974	2,884,836
Funds of the Charity							
Endowment funds (Note 27)		B17	-		-	-	-
Restricted income funds (Note 27)		B18		103		103	14,618
Unrestricted funds		B19	2,865,871			2,865,871	2,870,218
Revaluation reserve		B20				-	-
Total funds		B21	2,865,871	103	-	2,865,974	2,884,836
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			[Signed on original]		Matthew Washington		19-Oct-25
			[Signed on original]		Chris Turland		19-Oct-25

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value

The accounts have been prepared in accordance with:

- and with* ☐ the Statement of Recommended Practice: Accounting and
- and with* ☐ the Financial Reporting Standard applicable in the United
- and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C	Notes to the accounts	(cont)
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Note 2 Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
--	----------------------	--------------------

Fund balances as previously stated

Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
--	--------------------

Net income/(expenditure) as previously stated

Adjustments:

Previous period net income/(expenditure) as restated

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA)

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the
- the monetary value can be measured with sufficient

Yes	No	N/a
✓	ü	ü

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓	ü	ü

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓	ü	ü

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.

Yes	No	N/a
✓	ü	✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓		ü

Section C	Notes to the accounts	(cont)
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Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration by 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.

Yes	No	N/a
✓		ü

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes	No	N/a
✓	ü	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes	No	N/a
ü	ü	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
✓	ü	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
✓	ü	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
ü	ü	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
ü	ü	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
✓	ü	✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓	ü	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
✓	ü	ü

Income from interest, royalties and dividends

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

Yes	No	N/a
✓	ü	ü

Section C		Notes to the accounts		(cont)
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies	Yes	No	N/a
				✓
	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.	Yes	No	N/a
		✓	ü	✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		✓	ü	ü
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		✓	ü	ü
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓	ü	ü
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.	Yes	No	N/a
			ü	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓	ü	✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		ü	ü	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓	ü	ü
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓	ü	ü

Section C	Notes to the accounts	(cont)
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Creditors

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

Yes	No	N/a
√	ü	ü

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

Yes	No	N/a
√	ü	ü

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
√	ü	

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least **£1,000**.

√

They are valued at cost.

Yes	No	N/a
√	ü	ü

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
ü	√	√

They are valued at cost.

Yes	No	N/a
ü	ü	√

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	√	√

They are valued at cost.

Yes	No	N/a
ü	ü	√

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same

Yes	No	N/a
ü	ü	√

Section C

Notes to the accounts

(cont)

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		√	ü	ü
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		√	√	√
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				√
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		ü	ü	√
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.	Yes	No	N/a
		√	ü	ü
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as	Yes	No	N/a
		√		ü
	They are valued at fair value except where they	Yes	No	N/a
		√	ü	√
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Donations and legacies:					
Donations and gifts	96,736	-	-	96,736	92,831
Gift Aid	20,170	-	-	20,170	19,060
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	116,906	-	-	116,906	111,891
Charitable activities:					
Preschool Grants	-	14,764	-	14,764	15,712
Preschool non-grant income	-	10,729	-	10,729	20,689
Other activities income	-	8,092	-	8,092	15,804
Total	-	33,585	-	33,585	52,205
Other trading activities:					
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	345	-	-	345	580
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	9,914
Other	2,056	-	-	2,056	1,762
Total	2,401	-	-	2,401	12,255
Separate material item of income:					
Donations - Building Project	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	-	491	-	491	2,580
	-	-	-	-	-
Total	-	491	-	491	2,580
TOTAL INCOME	119,307	34,076	-	153,383	178,931

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Preschool income (£25,492), Special collections (£8,092) and income from other activities (£491)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 **Analysis of receipts of government grants**

	This year	Last year
Description	£	£
Government grant 1		
Preschool LEA grants	8,367	15,712
Government grant 2	-	-
Government grant 3	-	-
Other	-	-
Total	8,367	15,712

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 **Donated goods, facilities and services**

Not applicable to ASBC

	This year	Last year
	£	£
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C	Notes to the accounts	(cont)
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Note 6 **Analysis of expenditure**

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis	£				£
Expenditure on raising funds:					
Investment management	-	-	-	-	40
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising	-	-	-	-	40
Expenditure on charitable activities					
Ministry	39,944	-	-	39,944	-
Mission - church	12,510	8,367	-	20,877	31,864
Mission - support costs	15,554	-	-	15,554	14,459
Mission - Preschool	-	37,714	-	37,714	40,845
Mission - Other groups	-	649	-	649	2,320
Other Costs	-	-	-	-	-
Total expenditure on	68,008	46,729	-	114,737	89,488
Separate material item of expense					
Minister exceptional costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Premises	31,055	-	-	31,055	24,689
Office Equipment	1,469	-	-	1,469	501
Administration	4,200	-	-	4,200	5,061
Manse	7,158	-	-	7,158	3,372
Sundry	12,376	-	-	12,376	18,577
Total other expenditure	56,258	-	-	56,258	52,200
TOTAL EXPENDITURE	124,266	46,729	-	170,995	141,728

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Staff costs	39,944	-	15,554	55,498	14,459
Mission giving - unrestricted	-	12,510	-	12,510	12,000
Mission giving - restricted	-	8,367	-	8,367	19,864
Preschool costs	37,714	-	-	37,714	40,845
Other	-	649	-	649	2,320
Total	77,657	21,525	15,554	114,737	89,488

Prior year expenditure on charitable activities can be analysed as follows:

See above

Within the expenditure items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

Preschool Costs £37,714 (2023:£40,845), Various donations to Mission £12,510 (2023:12,000)

Section C

Notes to the accounts

(cont)

Note 7 Extraordinary items

Not applicable to ASBC

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8 Funds received as agent

Not applicable to ASBC

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Agency Receipts and Payments related to CURRENT Financial Year (2017/2018)

Description/name of party	Related party (Yes)	Amount received		Amount paid out		Balance held at period	
		This year £	Last year £	This year £	Last year £	This year £	Last year £
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 9 Support Costs

Not applicable to ASBC

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-		-	-	
	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services

Independent examiner's fees
Assurance services other than audit or independent examination
Tax advisory fees
Other fees

This year £	Last year £
500	400
0	0

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	39,352	16,642
Social security costs	7,416	244
Pension costs (defined contribution scheme)	5,230	1,073
Other employee benefits	-	-
Total staff costs	51,998	17,959

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Section C

Notes to the accounts

(cont)

Please give details of the number of employees whose total employee benefits (excluding employer pension

11.1 Summary Table

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2.0	1.6
Governance	-	-
Other (Preschool)	0.8	1.6
Total	2.8	3.2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Not applicable to ASBC

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Not applicable to ASBC

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for*12.1 Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

5,230

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The pension contributions relate to the Church Pastor and Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is Not applicable to ASBC

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension Not applicable to ASBC

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

(cont)

Grantmaking

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grace Baptist Mission	-2,980	-	-	-2,980
Wycliffe Bible Translation - Bagwere Bible project	-1,000	-	-	-1,000
AGBC (SE) Home Mission	-2,300	-	-	-2,300
Pilgrim Friends	-1,000	-	-	-1,000
Tear Fund	-300	-	-	-300
Christian Compassion Ministries	-300	-	-	-300
SASRA	-200	-	-	-200
Mission Aviation Fellowship	-230	-	-	-230
United Beach Mission	-240	-	-	-240
Barnabas Fund	-300	-	-	-300
Grace Baptist Partnership	-420	-	-	-420
Bible Society	-200	-	-	-200
Caring for Life	-200	-	-	-200
Christian Prison Resources	-300	-	-	-300
Pioneer Camp	-240	-	-	-240
OneHundredFold	-1,600	-	-	-1,600
Various Other	-700	-	-	-700
Total	- 12,510	-	-	- 12,510

Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<i>Total grants to institutions in reporting period</i>		-
<i>Other unanalysed grants</i>		-
<i>TOTAL GRANTS PAID</i>		-

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	70,660	70,660
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year	2,371,765	413,668	-	-	2,785,433
Net book value at the end of the year	2,371,765	413,668	-	-	2,785,433

14.4 Impairment - Not applicable to ASBC

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation - Not applicable

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures - Not applicable

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing*

Section C

Notes to the accounts

(cont)

Note 15 Intangible assets - *Not applicable to ASBC***15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing

Note 16

Heritage assets

16.1 General disclosures for all charities holding heritage assets

Not applicable to ASBC

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
	£	£	£	£	£
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

Section C	Notes to the accounts	(cont)
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16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

Not applicable to ASBC

17.1, 2 Fixed assets investments (please provide for each class of investment) - NONE

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating**Analysis of investments**

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 Investment Properties - NONE

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**Analysis of current asset investments**

Cash or cash equivalents (Preschool+Manse)
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
-	15,573
-	15,573

Section C	Notes to the accounts	(cont)
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Section C	Notes to the accounts	(cont)
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Section C	Notes to the accounts	(cont)
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17.5 Guarantees - NONE
Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims	
--	--

	Description	This year £	Last year £
Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).			
	Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable after more than 1 year

Amounts receivable after more than 1 year

17.7 Additional information - NO RELEVANT INFORMATION	
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.	
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18 **Stocks - NONE - Note not applicable**

Please complete this note if the charity holds any stock items

Not applicable to ASBC

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

Not applicable to ASBC

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
Opening					
Added in period					
Expensed in period					
Impaired					
Closing	0	0	0	0	0
Other trading activities:					
Opening	0	0	0	0	0
Added in period	0	0	0	0	0
Expensed in period	0	0	0	0	0
Impaired	0	0	0	0	0
Closing	0	0	0	0	0
Other:					
Opening	0	0	0	0	0
Added in period	0	0	0	0	0
Expensed in period	0	0	0	0	0
Impaired	0	0	0	0	0
Closing	0	0	0	0	0
Total this year	0	0	0	0	0
Total previous year	0	0	0	0	0

Section C	Notes to the accounts	(cont)
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18.2 Please specify the carrying amount of any stocks pledged as

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Gift Aid	14,250	5,000
Short term loan to minister	-	3,500.0
	-	-
Total	14,250	8,500

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	4,300	2,500		
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income				
Taxation and social security			-	-
Other creditors (Baptist Loans)	10,000	10,000	15,000	25,000
Total	14,300	12,500	15,000	25,000

Note 22 Other disclosures for debtors, creditors and other basic financial instruments*Not applicable to ASBC*

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets - Not applicable to ASBC**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at Bank

Cash on Hand

Total

This year £	Last year £
95,487	111,319
103	1,511
95,591	112,830

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is not exposed to significant credit risk.
The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them.
The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26 Events after the end of the reporting period - NONE - Note not
Please complete this note events (not requiring adjustment to the accounts) have occurred after

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

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Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	7,609	25,492	- 37,714	4,612	0	-0
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	4,995	0	0	-4,995	0	0
Building Project	U	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,513	491	-649	-1,253		103
Special Collections	R	Amounts collected for mission towards certain mission activities	501	8,092	- 8,367	-227	0	0
			0					0
			0					0
Other funds	N/a	N/a	2,868,967	119,307	- 124,266	1,863		2,865,871
Total Funds			2,883,586	153,383	-170,995	0	0	2,865,974

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	11,877	25,492	-37,714	0	0	-344
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	4,995	0	0	0	0	4,995
Building Project	R	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,849	491	-649	0	0	1,692
Special Collections	R	Amounts collected for mission towards certain mission activities	2,256	15,804	-19,864	2,305	0	501
			0					0
			0					0
Other funds	N/a	N/a	2,826,655	119,695	-84,361	-2,305	0	2,859,684
		Total Funds	2,847,632	161,483	-142,588	0	0	2,866,527

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

27.3 Transfers between funds		
	Reason for transfer and where endowment is converted to income, legal	Amount
Between Restricted and Unrestricted Funds	To correct restricted balance amounts	
Between unrestricted and designated funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Not applicable to ASBC

[illegible]

Section C

Notes to the accounts

(cont)

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should

28.1 Trustee remuneration and benefits - Not applicable to ASBC

None of the trustees have been paid any remuneration or received any other benefits from an employment with their

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation

N/A

28.2 Trustees' expenses - Not applicable to ASBC

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had

0

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

CCT transaction was undertaken at arm's length. John Heasman did not participate in the decision to use CCT's facilities given the potential conflict of interest

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Not applicable to ASBC

There are no matters to report.

AKEMAN STREET BAPTIST CHURCH

England & Wales - Charity number 1133369

Accounts



Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 62 Bride Street, London N7 8AZ
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	Grace Baptist Charities Ltd, 7 Arlington Way, London, EC1R 1XA
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- The provision of pastoral care for the people of Tring and surrounding area.
- Mission and outreach work.
- The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 100 for the morning and 30 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 20 children in attendance. Classes and activities for children and young people also take place during the evening service. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focussed on a particular age range, beginning with very young children and going on through to the Seniors.

Formal church membership at the end of the year was 89. The church did not employ a pastor during the year, but appointed a full time pastor in January 2024. It employed a part time administrator throughout the year.

The church operated a preschool four mornings per week which was open to all. It was subject to regulation by Ofsted. The Trustees delegated the management of the preschool to a committee. During 2023, the Preschool Committee and the Trustees monitored the ongoing viability of the Preschool and after the year end it was decided to close it.

The majority of the activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a “big thank you” to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children and vulnerable adults undergo a Disclosure & Barring check.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities overseas. In 2023 the mission giving was £12,000.

Structure and Governance

The overall management of the church is the responsibilities of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church.

Trustees during the year were:

David Chapman (resigned 19 April 2023)
David Crane
Philip Dobson
Joan Eeley
Chris Gee (resigned 12 May 2024)
John Heasman
David Kight (appointed 19 April 2023)
Daniel Nash
Nigel Rogers - Secretary
Chris Turland - Finance Officer
Angela Walshe

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Part of the Restricted Reserves of the Preschool are designated as a contingency in the event that it became necessary to declare staff redundancies.

Year end reserves totalled £110k, exceeding the amount required under the Reserves Policy.

Financial Review and Future Plans

The main sources of income were personal giving from church members, manse rental income, local authority grants relating to the preschool and gift aid receipts.

Income was £179k (a decrease of £6k on the previous year), mainly comprising of donations and legacies of £112k, charitable activities of £52k and income from rental investments of £12k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building project costs.

Expenditure totalled £141k (an increase of £12k on the previous year). The main reason for this increase is due to an increase in donations and gifts compared to the prior year.

There was a surplus of net incoming resources for the year of £37k.

The Church was holding balances of £128k at the year-end. These were held in investment accounts with Grace Baptist Charities Ltd, in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by all the Trustees of the Church on 26 October 2024. The Trustees in office at that date were as stated on page 3 with the exception that Chris Gee resigned as a Trustee after the year end, Tom Copperwheat was appointed as a Trustee on 21 January 2024 and Matt Washington was appointed as a trustee on 17 July 2024.

Nigel Rogers
[Signed on original]
Trustee
Date: 30 October 2024

Chris Turland
[Signed on original]
Trustee
30 October 2024

Independent Examiner's Report

I am pleased to report on my examination of the accounts of Akeman Street Baptist Church Tring, for the year ended 31st December, 2023, set out on pages 1 to 31 of the Accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: [Signed on original]

Date: 30 October 2024

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Akeman Street Baptist Church ("ASBC")				Charity No (if any)	1133369	
Annual accounts for the period						
Period start date	01-Jan-23		To	Period end date	31-Dec-23	

**EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2023 TO 31 DECEMBER 2023**

Section A Statement of financial activities

Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies	S01	111,891	-	-	111,891	105,354	
Charitable activities	S02	-	52,205	-	52,205	51,589	
Other trading activities	S03	-	-	-	-	-	
Investments	S04	12,058	197	-	12,255	25,736	
Separate material item of income	S05	-	-	-	-	-	
Other	S06	597	1,983	-	2,580	2,624	
Total	S07	124,546	54,385	-	178,931	185,303	
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08	20	20	-	40	40	
Charitable activities	S09	26,459	63,029	-	89,488	79,163	
Separate material item of expense	S10	-	-	-	-	-	
Other	S11	52,200	-	-	52,200	49,719	
Total	S12	78,678	63,049	-	141,727	128,922	
Net income/(expenditure) before investment gains/(losses)		S13	45,868	- 8,664	-	37,204	56,381
Net gains/(losses) on investments		S14				-	
Net income/(expenditure)		S15	45,868	- 8,664	-	37,204	56,381
Extraordinary items		S16					
Transfers between funds		S17	- 2,305	2,305			-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use		S18				-	
Other gains/(losses)		S19				-	
Net movement in funds		S20	43,563	- 6,359	-	37,204	56,381
Reconciliation of funds:							
Total funds brought forward		S21	2,826,655	20,977		2,847,633	2,791,252
Total funds carried forward		S22	2,870,218	14,618	-	2,884,837	2,847,633

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,785,433	-	-	2,785,433	2,785,433
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,785,433	-	-	2,785,433	2,785,433
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	8,500	-	-	8,500	5,000
Investments	(Note 17.4)	B08	8,320	7,253	-	15,573	23,305
Cash at bank (Note 24)		B09	105,465	5,854	-	111,319	86,866
Cash in hand (Note 24)		B09	-	1,511	-	1,511	1,442
Total current assets		B10	122,285	14,618	-	136,903	116,613
Creditors: amounts falling due within one year (Note 20)							
		B11	12,500	-	-	12,500	1,400
Net current assets/(liabilities)		B12	109,785	14,618	-	124,403	115,213
Total assets less current liabilities		B13	2,895,218	14,618	-	2,909,836	2,900,646
Creditors: amounts falling due after one year (Note 20)							
		B14	25,000	-	-	25,000	45,000
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	2,870,218	14,618	-	2,884,836	2,855,646
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	14,618	-	14,618	9,285
Unrestricted funds		B19	2,870,218	-	-	2,870,218	2,838,349
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	2,870,218	14,618	-	2,884,836	2,847,634
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name	Date of approval dd/mm/yyyy	
			[Signed on original]		Chris Turland	30-Oct-24	
			[Signed on original]		Nigel Rogers	30-Oct-24	

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless the accounts have been prepared in accordance with:

- and with*

√

 the Statement of Recommended Practice: Accounting and
- and with*

--

 the Financial Reporting Standard applicable in the United
- and with the Charities Act 2011.

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

√

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18 or

Yes*

√

No*

√

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

N/A

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;

N/A

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and

N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

√

No*

√

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;

N/A

(ii) the effect of the change on income and expense or assets and liabilities for the current period; and

N/A

(iii) where practicable, the effect of the change in one or more future periods.

N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

√

No*

√

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;

N/A

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item

N/A

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£

Fund balances as previously stated

Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£

Net income/(expenditure) as previously stated

Adjustments:

Previous period net income/(expenditure) as restated

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA)

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓	ü	ü

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓	ü	ü

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓	ü	ü

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.

Yes	No	N/a
✓	ü	✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓		ü

Section C

Notes to the accounts

(cont)

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration by 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.

Yes	No	N/a
✓		ü

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes	No	N/a
✓	ü	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes	No	N/a
ü	ü	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes	No	N/a
✓	ü	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes	No	N/a
✓	ü	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes	No	N/a
ü	ü	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes	No	N/a
ü	ü	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes	No	N/a
✓	ü	✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes	No	N/a
✓	ü	✓

Support costs

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓	ü	ü

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes	No	N/a
✓	ü	ü

Income from interest, royalties and dividends

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

Yes	No	N/a
✓	ü	ü

Section C

Notes to the accounts

(cont)

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.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Settlement of insurance claims

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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

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.

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
	ü	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
ü	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Section C

Notes to the accounts

(cont)

Creditors

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

Yes	No	N/a
✓	ü	ü

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

Yes	No	N/a
✓	ü	ü

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	ü	

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least **£1,000**.

✓

They are valued at cost.

Yes	No	N/a
✓	ü	ü

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
ü	✓	✓

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	✓	✓

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is

Yes	No	N/a
ü	ü	✓

Section C

Notes to the accounts

(cont)

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	ü	ü
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		ü	ü	✓
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.	Yes	No	N/a
		✓	ü	ü
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due	Yes	No	N/a
		✓		ü
	They are valued at fair value except where they	Yes	No	N/a
		✓	ü	✓

POLICIES ADOPTED ADDITIONAL TO OR
DIFFERENT FROM THOSE ABOVE

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	92,831	-	-	92,831	87,326
Gift Aid	19,060	-	-	19,060	18,028
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	111,891	-	-	111,891	105,354
Charitable activities:					
Preschool Grants	-	15,712	-	15,712	15,366
Preschool non-grant income	-	20,689	-	20,689	28,444
Other activities income	-	15,804	-	15,804	7,780
Total	-	52,205	-	52,205	51,590
Other trading activities:					
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	383	197	-	580	214
Dividend income	-	-	-	-	-
Rental and leasing income	9,914	-	-	9,914	14,916
Other	1,762	-	-	1,762	10,605
Total	12,058	197	-	12,255	25,735
Separate material item of income:					
Donations - Building Project	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	597	1,983	-	2,580	2,624
	-	-	-	-	-
Total	597	1,983	-	2,580	2,624
TOTAL INCOME	124,546	54,385	-	178,931	185,303

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Preschool income (£36,401), Special collections (£15,804) and income from other activities (£1,983)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Preschool LEA grants	15,712	15,366
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	15,712	15,366

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

Not applicable to ASBC

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Expenditure on raising funds:					
Investment management	20	20	-	40	40
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising	20	20	-	40	40
Expenditure on charitable activities					
Ministry	-	-	-	-	-
Mission - church	12,000	19,864	-	31,864	18,544
Mission - support costs	14,459	-	-	14,459	14,101
Mission - Preschool	-	40,845	-	40,845	44,164
Mission - Other groups	-	2,320	-	2,320	2,353
Other Costs	-	-	-	-	-
Total expenditure on charitable	26,459	63,029	-	89,488	79,162
Separate material item of expense					
Minister exceptional costs	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Premises	24,689			24,689	31,153
Office Equipment	501			501	280
Administration	5,061			5,061	4,524
Manse	3,372			3,372	884
Sundry	18,577			18,577	12,879
Total other expenditure	52,200	-	-	52,200	49,720
TOTAL EXPENDITURE	78,678	63,049	-	141,727	128,922

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Staff costs	0	-	14,459	14,459	14,101
Mission giving - unrestricted	-	12,000	-	12,000	12,863
Mission giving - restricted	-	19,864	-	19,864	5,681
Preschool costs	40,845	-	-	40,845	44,164
Other	-	2,320	-	2,320	2,353
Total	40,845	34,184	14,459	89,488	79,162

Prior year expenditure on charitable activities can be analysed as follows:

See above

Within the expenditure items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

Preschool Costs £40,845 (2022:£44,079), Various donations to Mission £19,864 (2022:£5,681)

Note 7 Extraordinary items*Not applicable to ASBC**Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8 Funds received as agent*Not applicable to ASBC*

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Agency Receipts and Payments related to CURRENT Financial Year (2017/2018)

Description/name of party	Related party (Yes)	Amount received		Amount paid out		Balance held at period	
		This year £	Last year £	This year £	Last year £	This year £	Last year £
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 9 Support Costs*Not applicable to ASBC**Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-		-	-	
	-	-		-	-	
Total	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their***Note 10 Details of certain items of expenditure****10.1 Fees for examination of the accounts***Please provide details of the amount paid for any statutory external scrutiny of accounts and other services*

Independent examiner's fees
Assurance services other than audit or independent examination
Tax advisory fees
Other fees

This year £	Last year £
400	400
0	0

Note 11 Paid employees**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	16,642	12,399
Social security costs	244	639
Pension costs (defined contribution scheme)	1,073	1,063
Other employee benefits	-	-
Total staff costs	17,959	14,101

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension

11.1 Summary Table

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	0.6	0.6
Governance	-	-
Other (Preschool)	1.6	1.6
Total	2.2	2.2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Not applicable to ASBC

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Not applicable to ASBC

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1,073

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The pension contributions relate to the Church Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to complete this section
Not applicable to ASBC

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan
Not applicable to ASBC

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Grantmaking

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grace Baptist Mission	2,600	-	-	2,600
Christian Con Trust	9,575	-	-	9,575
onehundredfold	1,600	-	-	1,600
Wycliffe/ Bagwere	1,000	-	-	1,000
Bibles for children	820	-	-	820
Home Missions	2,100	-	-	2,100
Preschool donations	5,639	-	-	5,639
Pilgrim Friends Soc	1,000	-	-	1,000
Bagwere (Church/Personal)	1,320	-	-	1,320
Barnabus Fund	300	-	-	300
Affinity	150	-	-	150
CCM	500	-	-	500
Tear Fund	580	-	-	580
Ashot	2,063	-	-	2,063
Drop-in Camp	500	-	-	500
Benevolent Fund	250	-	-	250
Caring for Life	185	-	-	185
Pioneer Camp	230	-	-	230
UBM	200	-	-	200
Bible Society	185	-	-	185
SASRA	180	-	-	180
Christian Prison Resources	200	-	-	200
Other	688	-	-	688
Total	31,864	-	-	31,864

13.2 Material Grants made to institutions - None

Provide details below

[illegible]

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	70,660	70,660
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year	2,371,765	413,668	-	-	2,785,433
Net book value at the end of the year	2,371,765	413,668	-	-	2,785,433

14.4 Impairment - Not applicable to ASBC

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation - Not applicable

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures - Not applicable

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance).

Note 15 Intangible assets - *Not applicable to ASBC***15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance).

Note 16

Heritage assets

16.1 General disclosures for all charities holding heritage assets

Not applicable to ASBC

- (i) Explain the nature and scale of heritage assets held.
- (ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
	£	£	£	£	£
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

Not applicable to ASBC

17.1, 2 Fixed assets investments (please provide for each class of investment) - NONE

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period		-	-	-	-	-
Add: additions to investments during period*		-	-	-	-	-
Less: disposals at carrying value		-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between**Analysis of investments**

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 Investment Properties - NONE

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**Analysis of current asset investments**

Cash or cash equivalents (Preschool+Manse)
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
15,573	15,191
15,573	15,191

17.5 Guarantees - NONE

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans - NONE - Note not applicable

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
<i>Total</i>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information - NO RELEVANT INFORMATION

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18 Stocks - NONE - Note not applicable

Please complete this note if the charity holds any stock items

Not applicable to ASBC

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>					
<i>Added in period</i>					
<i>Expensed in period</i>					
<i>Impaired</i>					
<i>Closing</i>	0	0	0	0	0
Other trading activities:					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	0	0	0	0	0
Other:					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	0	0	0	0	0
Total this year	0	0	0	0	0
Total previous year	0	0	0	0	0

18.2 Please specify the carrying amount of any stocks pledged as

Note 19 Debtors and prepayments

19.1 Analysis of debtors

Gift Aid

Short term loan to minister

Total

This year £	Last year £
5,000	5,000
3,500	-
-	-
8,500	5,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or

performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors (Baptist Loans)

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
2,500	1,300		
-	-	-	-
		-	-
10,000	10,000	25,000	35,000
12,500	11,300	25,000	35,000

20.2 Deferred income - Not applicable to ASBC

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from prev pds

Balance at the end of the reporting period

This year £	Last year £
0	0

Note 21 Provisions for liabilities and charges - NONE - Note not applicable

Please complete this note if you have included in charity expenditure any provisions. A provision is made when

Not applicable to ASBC

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected
- an indication of the uncertainties about the amount or timing of those outflows;
- the amount of any expected reimbursement, stating the amount of any asset

There are no offsetting reimbursements.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
0	0

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments*Not applicable to ASBC*

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Note 23 Contingent liabilities and contingent assets - Not applicable to ASBC**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at Bank

Cash on Hand

Total

This year £	Last year £
111,319	86,866
1,511	1,442
112,830	88,308

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is not exposed to significant credit risk. The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them. The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26 Events after the end of the reporting period - NONE - Note not
Please complete this note events (not requiring adjustment to the accounts) have occurred after

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	11,877	36,598	- 40,865	0	0	7,609
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	4,995	0	0	0	0	4,995
Building Project	U	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,849	1,983	-2,320	0	0	1,513
Special Collections	R	Amounts collected for mission towards certain mission activities	2,256	15,804	- 19,864	2,305	0	501
			0					0
			0					0
Other funds	N/a	N/a	2,826,655	124,546	- 78,678	-2,305	0	2,870,218
Total Funds			2,847,632	178,931	-141,727	0	0	2,884,836

(cont)

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

[illegible]

Section C

Notes to the accounts

(cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be

28.1 Trustee remuneration and benefits - Not applicable to ASBC

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value			
		This year			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£
		-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation

N/A

28.2 Trustees' expenses - Not applicable to ASBC

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had

0

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
Christian Conference Trust ('CCT')	John Heasman is the CEO of CCT and a Trustee of the Church	Payment to CCT for use of the facilities for a Church Weekend	£9,325	£0	£0	£0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

CCT transaction was undertaken at arm's length. John Heasman did not participate in the decision to use CCT's facilities given the potential conflict of interest

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Not applicable to ASBC

There are no matters to report.

Accounts



Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 62 Bride Street, London N7 8AZ
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	Grace Baptist Charities Ltd, 7 Arlington Way, London, EC1R 1XA
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- The provision of pastoral care for the people of Tring and surrounding area.
- Mission and outreach work.
- The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 120 for the morning and 35 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 20 children in attendance. Classes and activities for children and young people also take place during the evening service. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focussed on a particular age range, beginning with ABC Preschool and going on through to the Seniors. All are very popular, especially those providing activities for children and young people.

Formal church membership at the end of the year was 100. The church did not employ a pastor during the year. It employed a part time administrator throughout the year.

The church operates a preschool four mornings per week and is open to all. It is subject to regulation by Ofsted. The trustees delegate the management of the preschool to a committee. The chairman during the year was one of the trustees.

The majority of the activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a “big thank you” to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children undergo a Disclosure & Barring check.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities in the Philippines, France and Uganda. In 2022 the mission giving was £17,553.

Structure and Governance

The overall management of the church is the responsibilities of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church.

Trustees during the year were:

David Chapman (resigned 19 April 2023)
David Crane
Philip Dobson (appointed 20 July 2022)
Joan Eeley (appointed 20 July 2022)
Chris Gee (appointed 20 July 2022)
John Heasman
Daniel Nash
Nigel Rogers - Secretary
Chris Turland - Finance Officer
Angela Walshe (appointed 20 July 2022)

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Part of the Restricted Reserves of the Preschool are designated as a contingency in the event that it became necessary to declare staff redundancies.

Year end reserves totalled £88k, exceeding the amount required under the Reserves Policy.

Financial Review and Future Plans

The main sources of income were personal giving from church members, manse rental income, local authority grants relating to the playgroup and gift aid receipts.

Income was £185k (an increase of £7k on the previous year), mainly comprising of donations and legacies of £105k, charitable activities of £52k and income from rental investments of £15k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building project costs.

Expenditure totalled £129k (a decrease of £80k on the previous year). The main reason for this decrease is due to a one off employment cost relating to the Pastor resigning in 2021.

There was a surplus of net incoming resources for the year of £56k.

The Church was holding balances of £103k at the year-end. These were held in investment accounts with Grace Baptist Charities Ltd, in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by the Trustees of the Church on 4 October 2023. The Trustees in office at that date were as stated on page 3 with the exception that David Chapman resigned as a Trustee after the year end.

Nigel Rogers
Trustee
Date: 31 October 2023

Chris Turland
Trustee
31 October 2023

Independent Examiner's Report

I am pleased to report on my examination of the accounts of Akeman Street Baptist Church Tring, for the year ended 31st December, 2022, set out on pages 1 to 31 of the Accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: [Signed on original]

Date: 31 October 2023

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Akeman Street Baptist Church				Charity No (if any)	1133369	
Annual accounts for the period						
Period start date	01-Jan-22		To	Period end date	31-Dec-22	

**EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2022 TO 31 DECEMBER 2022**

Section A Statement of financial activities

Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies	S01		105,354	-	-	105,354	108,503
Charitable activities	S02		-	51,589	-	51,589	51,039
Other trading activities	S03		-	-	-	-	-
Investments	S04		25,623	113	-	25,736	16,250
Separate material item of income	S05		-	-	-	-	-
Other	S06		-	2,624	-	2,624	1,367
Total	S07		130,977	54,326	-	185,303	177,159
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08		20	20	-	40	40
Charitable activities	S09		26,964	52,199	-	79,163	130,782
Separate material item of expense	S10		-	-	-	-	29,319
Other	S11		49,719	-	-	49,719	48,605
Total	S12		76,704	52,219	-	128,922	208,746
Net income/(expenditure) before investment gains/(losses)			S13				
Net gains/(losses) on investments	S14		54,273	2,107	-	56,381	- 31,587
Net income/(expenditure)	S15		54,273	2,107	-	56,381	- 31,587
Extraordinary items			S16				
Transfers between funds	S17		671	- 671			-
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use	S18					-	
Other gains/(losses)	S19					-	
Net movement in funds	S20		54,944	1,436	-	56,381	- 31,587
Reconciliation of funds:							
Total funds brought forward	S21		2,771,710	19,541		2,791,252	2,822,839
Total funds carried forward	S22		2,826,655	20,977	-	2,847,633	2,791,252

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,785,433	-	-	2,785,433	2,785,433
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,785,433	-	-	2,785,433	2,785,433
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	5,000	-	-	5,000	5,000
Investments (Note 17.4)	B08	8,114	7,077	-	15,191	11,984
Cash at bank (Note 24)	B09	74,408	12,458	-	86,866	54,635
Cash at in hand (Note 24)	B09	-	1,442	-	1,442	-
Total current assets	B10	87,522	20,977	-	108,499	71,619
Creditors: amounts falling due within one year (Note 20)	B11	11,300	-	-	11,300	13,800
Net current assets/(liabilities)	B12	76,222	20,977	-	97,199	57,819
Total assets less current liabilities	B13	2,861,655	20,977	-	2,882,632	2,843,252
Creditors: amounts falling due after one year (Note 20)	B14	35,000	-	-	35,000	52,000
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	2,826,655	20,977	-	2,847,632	2,791,252
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	20,977	-	20,977	19,541
Unrestricted funds	B19	2,826,655	-	-	2,826,655	2,771,710
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	2,826,655	20,977	-	2,847,632	2,791,252
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy
		[Signed on original]		Chris Turland		31-Oct-23
		[Signed on original]		Nigel Rogers		31-Oct-23

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless the accounts have been prepared in accordance with:

- and with* ☐ the Statement of Recommended Practice: Accounting and
- and with* ☐ the Financial Reporting Standard applicable in the United
- and with the Charities Act 2011.

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

☐

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue

An explanation as to those factors that support the conclusion that the charity is a going concern;	<i>Not Applicable</i>
Disclosure of any uncertainties that make the going concern assumption doubtful;	<i>Not Applicable</i>
Where accounts are not prepared on a going concern basis, please disclose this fact together with	<i>Not Applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18 or

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☐	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA)

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓	ü	ü

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓	ü	ü

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
		✓
✓	ü	

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.

Yes	No	N/a
✓	ü	✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
✓		ü

Section C

Notes to the accounts

(cont)

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration by 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.	Yes	No	N/a
		✓		ü
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓	ü	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		ü	ü	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		✓	ü	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		✓	ü	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		ü	ü	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		ü	ü	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		✓	ü	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		✓	ü	✓
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓	ü	ü
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓	ü	ü
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓	ü	ü

Section C

Notes to the accounts

(cont)

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 (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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

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.

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
	ü	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
ü	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Section C

Notes to the accounts

(cont)

Creditors

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

Yes	No	N/a
√	ü	ü

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

Yes	No	N/a
√	ü	ü

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
√	ü	

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least **£1,000**.

√

They are valued at cost.

Yes	No	N/a
√	ü	ü

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
ü	√	√

They are valued at cost.

Yes	No	N/a
ü	ü	√

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	√	√

They are valued at cost.

Yes	No	N/a
ü	ü	√

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is

Yes	No	N/a
ü	ü	√

Section C

Notes to the accounts

(cont)

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		√	ü	ü
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		√	√	√
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				√
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		ü	ü	√
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.	Yes	No	N/a
		√	ü	ü
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due	Yes	No	N/a
		√		ü
		Yes	No	N/a
	They are valued at fair value except where they	√	ü	√
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Donations and legacies:					
Donations and gifts	87,326	-	-	87,326	89,456
Gift Aid	18,028	-	-	18,028	19,047
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	105,354	-	-	105,354	108,503
Charitable activities:					
Preschool Grants	-	15,366	-	15,366	18,579
Preschool non-grant income	-	28,444	-	28,444	16,941
Other activities income	-	7,780	-	7,780	15,519
Total	-	51,589	-	51,589	51,039
Other trading activities:					
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	102	113	-	214	229
Dividend income	-	-	-	-	-
Rental and leasing income	14,916	-	-	14,916	13,999
Other	10,605	-	-	10,605	2,022
Total	25,623	113	-	25,736	16,250
Separate material item of income:					
Donations - Building Project	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	-	2,624	-	2,624	1,367
	-	-	-	-	-
Total	-	2,624	-	2,624	1,367
TOTAL INCOME	130,977	54,326	-	185,303	177,159

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Preschool income (£55,589) and income from other activities (£2,624)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Preschool LEA grants	15,366	18,579
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	15,366	18,579

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

There were no donated goods, facilities or services this year or last - Note not applicable

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Expenditure on raising funds:					
Investment management	20	20	-	40	40
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising	20	20	-	40	40
Expenditure on charitable activities					
Ministry	-	-	-	-	44,508
Mission - church	12,863	5,681	-	18,544	27,974
Mission - support costs	14,101	-	-	14,101	12,786
Mission - Preschool	-	44,164	-	44,164	44,346
Mission - Other groups	-	2,353	-	2,353	1,169
Other Costs	-	-	-	-	-
Total expenditure on charitable	26,964	52,199	-	79,163	130,783
Separate material item of expense					
Minister exceptional costs	-	-	-	-	29,319
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	29,319
Other					
Premises	31,153	-	-	31,153	17,982
Office Equipment	280	-	-	280	218
Administration	4,524	-	-	4,524	5,208
Manse	884	-	-	884	4,418
Sundry	12,879	-	-	12,879	20,779
Total other expenditure	49,719	-	-	49,719	48,605
TOTAL EXPENDITURE	76,704	52,219	-	128,922	208,747

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Staff costs	0	-	14,101	14,101	86,612
Mission giving - unrestricted	-	12,863	-	12,863	11,495
Mission giving - restricted	-	5,681	-	5,681	16,479
Preschool costs	44,164	-	-	44,164	44,346
Other	-	2,353	-	2,353	1,169
Total	93,611	20,658	12,623	79,163	160,101

Prior year expenditure on charitable activities can be analysed as follows:

See above

Within the expenditure items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

Preschool Costs £44,079 (2021:£44,346), Various donations to Mission £5,681 (2021:£16,479)

Section C

Notes to the accounts

(cont)

Note 7 Extraordinary items

There are no Extraordinary items this year or last - Note not applicable

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8 Funds received as agent

There are no Funds received as agent during the year or last year - Note not applicable

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise

Agency Receipts and Payments related to CURRENT Financial Year (2017/2018)

Description/name of party	Related party (Yes)	Amount received		Amount paid out		Balance held at period	
		This year £	Last year £	This year £	Last year £	This year £	Last year £
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 9 Support Costs

Expenses are not analysed by activity - Note not appropriate

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-		-	-	
	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services

Independent examiner's fees
 Assurance services other than audit or independent examination
 Tax advisory fees
 Other fees

This year £	Last year £
400	400
0	0

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	12,399	105,414
Social security costs	639	15,289
Pension costs (defined contribution scheme)	1,063	5,384
Other employee benefits	-	303
Total staff costs	14,101	126,389

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Section C

Notes to the accounts

(cont)

Please give details of the number of employees whose total employee benefits (excluding employer pension

11.1 Summary Table

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	0.6	1.6
Governance	-	-
Other (Preschool)	1.6	3.3
Total	2.2	4.9

11.3 Ex-gratia payments to employees and others (excluding trustees)

There were no Ex-gratia payments during the year - Note not applicable

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

There were no Redundancy payments during the year - Note not applicable

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

1,063

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The pension contributions relate to the Church Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Section C

Notes to the accounts

(cont)

Note 13 Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grace Baptist Mission	3,230	-	-	3,230
Church Weekend Away	2,394	-	-	2,394
onehundredfold	1,200	-	-	1,200
Wycliffe/ Bagwere	1,190	-	-	1,190
Bibles for children	1,080	-	-	1,080
Home Missions	2,040	-	-	2,040
Pilgrim Friends Soc	1,000	-	-	1,000
Bagwere (Church/Personal)	610	-	-	610
Barnabus Fund	550	-	-	550
Affinity	500	-	-	500
CCM	500	-	-	500
Tear Fund	320	-	-	320
Football event	300	-	-	300
James Hammond	270	-	-	270
Benevolent Fund	250	-	-	250
Caring for Life	250	-	-	250
Falcons	200	-	-	200
Pioneer Camp	200	-	-	200
UBM	200	-	-	200
Bible Society	180	-	-	180
Gideons	180	-	-	180
SASRA	180	-	-	180
Alex Logan/Beechwood Chapel	150	-	-	150
Christian Prison Resources	150	-	-	150
Lifewords/Scripture Gift Mission	150	-	-	150
Mission Aviation Fellowship	150	-	-	150
Thirtyone:eight	129	-	-	129
Total	17,553	-	-	17,553

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Material Grants made to institutions - None

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No

Please provide details of charity's URL.

No

Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	70,660	70,660
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year

2,371,765	413,668	-	-	2,785,433
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Net book value at the end of the year

2,371,765	413,668	-	-	2,785,433
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14.4 Impairment - Not applicable

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation - Not applicable

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures - Not applicable

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Note 15 Intangible assets - Not applicable**15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

Note 16

Heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:
the effective date of the revaluation
the name of independent valuer, if applicable
qualifications of independent valuer
the methods applied and significant assumptions
any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2022	2021	2020	2019	2018
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1, 2 Fixed assets investments (please provide for each class of investment) - NONE

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period		-	-	-	-	-
Add: additions to investments during period*		-	-	-	-	-
Less: disposals at carrying value		-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 Investment Properties - NONE

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	15,191	11,984
Listed investments		
Investment properties		
Social investments		
Other investments		
Total	15,191	11,984

Section C

Notes to the accounts

(cont)

17.5 Guarantees - NONE

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans - NONE - Note not applicable

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information - NO RELEVANT INFORMATION

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18

Stocks - NONE - Note not applicable

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening					
Added in period					
Expensed in period					
Impaired					
Closing	0	0	0	0	0
Other trading activities:					
Opening	0	0	0	0	0
Added in period	0	0	0	0	0
Expensed in period	0	0	0	0	0
Impaired	0	0	0	0	0
Closing	0	0	0	0	0
Other:					
Opening	0	0	0	0	0
Added in period	0	0	0	0	0
Expensed in period	0	0	0	0	0
Impaired	0	0	0	0	0
Closing	0	0	0	0	0
Total this year	0	0	0	0	0
Total previous year	0	0	0	0	0

18.2 Please specify the carrying amount of any stocks pledged as

Note 19 Debtors and prepayments

19.1 Analysis of debtors

Gift Aid

Total

This year £	Last year £
5,000	5,000
-	-
-	-
5,000	5,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one		Amounts falling due after	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
		-	-
11,300	13,800	35,000	52,000
11,300	13,800	35,000	52,000

20.2 Deferred income - NONE - Note not applicable

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
Amounts added in current period
Amounts released to income from prev pds
Balance at the end of the reporting period

This year £	Last year £
0	0

Note 21 Provisions for liabilities and charges - NONE - Note not applicable

Please complete this note if you have included in charity expenditure any provisions. A provision is made when

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected
- an indication of the uncertainties about the amount or timing of those outflows;
- the amount of any expected reimbursement, stating the amount of any asset that

There are no offsetting reimbursements.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
Amounts added in current period
Amounts charged against the provision in the current period
Unused amounts reversed during the period
Balance at the end of the reporting period

This year £	Last year £
0	0

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments

22.2 If the charity has provided financial assets as a form of security, the carrying

Note 23 Contingent liabilities and contingent assets - NONE - Note not applicable**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at Bank

Cash in Hand

Total

This year £	Last year £
86,866	54,635
1,442	
88,308	54,635

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is not exposed to significant credit risk.
The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them.
The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26 Events after the end of the reporting period - NONE - Note not
Please complete this note events (not requiring adjustment to the accounts) have occurred after

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	7,231	43,810	-44,164	5,000	0	11,877
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	9,995	0	0	-5,000	0	4,995
Building Project	U	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,583	2,624	-2,358	0	0	1,849
Special Collections	R	Amounts collected for mission towards certain mission activities	738	7,379	-5,861	0	0	2,256
			0					0
			0					0
Other funds	N/a	N/a	2,771,710	131,490	-76,545	0	0	2,826,655
Total Funds			2,791,251	185,303	-128,927	0	0	2,847,632

Section C

Notes to the accounts

(cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
David Williams	Appointment approved by church members in 2012	-	-	-	-	73,827

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	-	1,335
TOTAL	-	1,335

Please provide the number of trustees reimbursed for expenses or who had

0

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions,

For any related party, please provide details of any guarantees given or received.

Note 29

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

There are no matters to report.

AKEMAN STREET BAPTIST CHURCH

England & Wales - Charity number 1133369

Accounts



Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 62 Bride Street, London N7 8AZ
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	Grace Baptist Charities Ltd, 7 Arlington Way, London, EC1R 1XA
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- The provision of pastoral care for the people of Tring and surrounding area.
- Mission and outreach work.
- The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 120 for the morning and 35 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 40 children in attendance. Classes and activities for children and young people also take place during the evening service. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focussed on a particular age range, beginning with ABC Tots and going on through to the Seniors. All are very popular, especially those providing activities for children and young people, with many of these having a waiting list.

Formal church membership at the end of the year was 100. The church employed a pastor on a full time basis until November 2021 and a part time administrator during the year.

The church operates a preschool four mornings per week and is open to all. It is subject to regulation by Ofsted. The trustees delegate the management of the preschool to a committee. The chairman is one of the trustees.

The majority of the activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a “big thank you” to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children undergo a Disclosure & Barring check.

During the Covid-19 pandemic we have sought to continue services and activities, at all times closely following the government's guidance for places of

worship and out-of-school settings. The church has also introduced the livestreaming of services to ensure that they are accessible.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities in the Philippines, France and Uganda. In 2021 the mission giving was £11,495.

Structure and Governance

The overall management of the church is the responsibilities of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church.

Trustees during the year were,

David Williams – Pastor (resigned 17 November 2021)
David Chapman
David Crane
John Heasman
Chris Hitchcock (resigned 29 March 2021)
Paul Morris (resigned 20 April 2021)
Daniel Nash
Nigel Rogers - Secretary
Chris Turland - Finance Officer
Brian Walshe (resigned 2 June 2021)

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Part of the Restricted Reserves of the Preschool are designated as a contingency in the event that it became necessary to declare staff redundancies.

Year end reserves totalled £48k, exceeding the amount required under the Reserves Policy.

Financial Review and Future Plans

The main sources of income were personal giving from church members, manse rental income, local authority grants relating to the playgroup and gift aid receipts.

Income was £177k (a decrease of £20k on the previous year), mainly comprising of donations and legacies of £108k, charitable activities of £51k and income from rental investments of £14k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building project costs.

Expenditure totalled £209k (an increase of £55k on the previous year). The main reason for this increase is due to a one off employment cost relating to the Pastor resigning.

There was a deficit of net incoming resources for the year of £32k.

The Church was holding balances of £67k at the year-end. These were held in investment accounts with Grace Baptist Charities Ltd, in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

COVID-19 pandemic

The Trustees have considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt on the church's ability to continue as a going concern.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by the Trustees of the Church on 5th October 2022. The Trustees in office at that date were as stated on page 3 with the exception that Philip Dobson, Joan Eely, Chris Gee and Angela Walshe were appointed as Trustees after the year end.

Nigel Rogers
Trustee
Date: 28 October 2022

Chris Turland
Trustee
28 October 2022

Annual Report and Accounts for the year ended 31st December 2021

Independent Examiner's Report

I am pleased to report on my examination of the accounts of Akeman Street Baptist Church Tring, for the year ended 31st December, 2021, set out on pages 1 to 31 of the Accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: *Malcolm W Rogers*

Date: *28th October, 2022*

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Akeman Street Baptist Church				Charity No (if any)	1133369	
Annual accounts for the period						
Period start date	01-Jan-21		To	Period end date	31-Dec-21	

**EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2021 TO 31 DECEMBER 2021**

Section A Statement of financial activities

Recommended categories by activity		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£	£	£	£	£
			F01	F02	F03	F04	F05
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies	S01	108,503	-	-	108,503	107,753	
Charitable activities	S02	-	51,039	-	51,039	57,169	
Other trading activities	S03	-	-	-	-	-	
Investments	S04	16,113	137	-	16,250	30,737	
Separate material item of income	S05	-	-	-	-	-	
Other	S06	-	1,367	-	1,367	1,618	
Total	S07	124,616	52,543	-	177,159	197,278	
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08	20	20	-	40	40	
Charitable activities	S09	68,788	61,994	-	130,782	123,993	
Separate material item of expense	S10	29,319	-	-	29,319	-	
Other	S11	48,605	-	-	48,605	38,725	
Total	S12	146,733	62,014	-	208,746	162,758	
Net income/(expenditure) before investment gains/(losses)		- 22,117	- 9,471	-	- 31,587	34,519	
Net gains/(losses) on investments	S14				-		
Net income/(expenditure)	S15	- 22,117	- 9,471	-	- 31,587	34,519	
Extraordinary items							
Transfers between funds	S16						
Other recognised gains/(losses):	S17					-	
Gains and losses on revaluation of fixed assets for the charity's own use	S18				-		
Other gains/(losses)	S19				-		
Net movement in funds	S20	- 22,117	- 9,471	-	- 31,587	34,519	
Reconciliation of funds:							
Total funds brought forward	S21	2,793,827	29,012		2,822,839	2,788,320	
Total funds carried forward	S22	2,771,710	19,541	-	2,791,252	2,822,839	

Section B Balance sheet

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		2,785,433	-	-	2,785,433	2,785,433
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		2,785,433	-	-	2,785,433	2,785,433
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		5,000	-	-	5,000	4,000
Investments (Note 17.4)	B08		-	11,984	-	11,984	11,867
Cash at bank and in hand (Note 24)	B09		47,077	7,558	-	54,635	100,085
Total current assets	B10		52,077	19,541	-	71,619	115,952
Creditors: amounts falling due within one year (Note 20)	B11		13,800	-	-	13,800	14,600
Net current assets/(liabilities)	B12		38,277	19,541	-	57,819	101,352
Total assets less current liabilities	B13		2,823,710	19,541	-	2,843,252	2,886,785
Creditors: amounts falling due after one year (Note 20)	B14		52,000	-	-	52,000	65,000
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		2,771,710	19,541	-	2,791,252	2,821,785
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18			19,541		19,541	28,954
Unrestricted funds	B19		2,771,710			2,771,710	2,792,831
Revaluation reserve	B20					-	-
Total funds	B21		2,771,710	19,541	-	2,791,252	2,821,785
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name	Date of approval dd/mm/yyyy	
			[Signed on original]		Chris Turland		
			[Signed on original]		Nigel Rogers		

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and
- and with*

--

 the Financial Reporting Standard applicable in the United
- and with the Charities Act 2011.

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

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18 or

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information;</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

ü

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

ü

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2 Accounting policies

The accounting policies have not changed since the financial year ending 31 December 2020, and may be found in the accounts for that year.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£

Fund balances as previously stated

Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£

Net income/(expenditure) as previously stated

Adjustments:

Previous period net income/(expenditure) as restated

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA)

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the
- the monetary value can be measured with sufficient reliability.

Yes	No	N/a
✓	ü	ü

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓	ü	ü

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
		✓
✓	ü	

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.

Yes	No	N/a
✓	ü	✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
✓		ü

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Notes to the accounts

(cont)

		Yes	No	N/a
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration by 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.	✓		ü
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	ü	✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	ü	ü	✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓	ü	✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓	ü	✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	ü	ü	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	ü	ü	✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓	ü	✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	ü	✓
Support costs	The charity has incurred expenditure on support costs.	✓	ü	ü
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓	ü	ü
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓	ü	ü

Section C

Notes to the accounts

(cont)

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.

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Settlement of insurance claims

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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

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.

Governance and support costs

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
	ü	✓

Yes	No	N/a
✓	✓	✓

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
ü	ü	✓

Yes	No	N/a
✓	ü	ü

Yes	No	N/a
✓	ü	ü

Section C

Notes to the accounts

(cont)

Creditors

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

Yes	No	N/a
✓	ü	ü

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

Yes	No	N/a
✓	ü	ü

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	ü	

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least **£1,000**.

✓

They are valued at cost.

Yes	No	N/a
✓	ü	ü

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
ü	✓	✓

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	✓	✓

Investments

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is

Yes	No	N/a
ü	ü	✓

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Notes to the accounts

(cont)

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		✓	ü	ü
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		✓	✓	✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		ü	ü	✓
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.	Yes	No	N/a
		✓	ü	ü
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		ü
	They are valued at fair value except where they	Yes	No	N/a
		✓	ü	✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Donations and legacies:					
Donations and gifts	89,456	-	-	89,456	89,736
Gift Aid	19,047	-	-	19,047	18,017
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	108,503	-	-	108,503	107,753
Charitable activities:					
Preschool Grants	-	18,579	-	18,579	25,528
Preschool non-grant income	-	16,941	-	16,941	25,625
Other activities income	-	15,519	-	15,519	6,015
Total	-	51,039	-	51,039	57,169
Other trading activities:					
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	92	137	-	229	267
Dividend income	-	-	-	-	-
Rental and leasing income	13,999	-	-	13,999	17,233
Other	2,022	-	-	2,022	13,237
Total	16,113	137	-	16,250	30,737
Separate material item of income:					
Donations - Building Project	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	-	1,367	-	1,367	1,618
	-	-	-	-	-
Total	-	1,367	-	1,367	1,618
TOTAL INCOME	124,616	52,543	-	177,159	197,278

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Preschool income (£51,314) and income from other activities (£1,618)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Preschool LEA grants	18,579	25,528
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	18,579	25,528

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

There were no donated goods, facilities or services this year or last - Note not applicable

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

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Notes to the accounts

(cont)

Note 6 Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Analysis				£	£
Expenditure on raising funds:					
Investment management	20	20	-	40	40
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising	20	20	-	40	40
Expenditure on charitable activities					
Ministry	44,508	-	-	44,508	48,703
Mission - church	11,495	16,479	-	27,974	16,390
Mission - support costs	12,786	-	-	12,786	12,623
Mission - Preschool	-	44,346	-	44,346	44,908
Mission - Other groups	-	1,169	-	1,169	1,368
Other Costs	-	-	-	-	-
Total expenditure on charitable	68,788	61,994	-	130,782	123,993
Separate material item of expense					
Minister exceptional costs	29,319	-	-	29,319	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	29,319	-	-	29,319	-
Other					
Premises	17,982	-	-	17,982	24,181
Office Equipment	218	-	-	218	109
Administration	5,208	-	-	5,208	2,000
Manse	4,418	-	-	4,418	2,438
Sundry	20,779	-	-	20,779	9,997
Total other expenditure	48,605	-	-	48,605	38,725
TOTAL EXPENDITURE	146,733	62,014	-	208,746	162,758

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Staff costs	44,508	-	12,786	57,293	61,326
Mission giving - unrestricted	-	11,495	-	11,495	12,009
Mission giving - restricted	-	16,479	-	16,479	4,381
Preschool costs	44,346	-	-	44,346	44,908
Other	-	1,169	-	1,169	1,368
Total	93,611	20,658	12,623	130,782	123,993

Prior year expenditure on charitable activities can be analysed as follows:

See above

Within the expenditure items above the following items are material:
(please disclose the nature, amount and any prior year amounts)

Minister's remuneration £44,508 (2020:£44,692), Preschool Costs £44,346 (2020:£50,306), Various donations to Mission £16,479 (2020:£9,350)

Section C

Notes to the accounts

(cont)

Note 7 Extraordinary items

There are no Extraordinary items this year or last - Note not applicable

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8 Funds received as agent

There are no Funds received as agent during the year or last year - Note not applicable

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not

Agency Receipts and Payments related to CURRENT Financial Year (2017/2018)

Description/name of party	Related party (Yes)	Amount received		Amount paid out		Balance held at period	
		This year £	Last year £	This year £	Last year £	This year £	Last year £
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

Note 9 Support Costs

Expenses are not analysed by activity - Note not appropriate

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-		-	-	
	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services

Independent examiner's fees
 Assurance services other than audit or independent examination
 Tax advisory fees
 Other fees

This year £	Last year £
400	400
0	0

Note 11 Paid employees

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	105,414	84,244
Social security costs	15,289	14,599
Pension costs (defined contribution scheme)	5,384	3,658
Other employee benefits	303	330
Total staff costs	126,389	102,831

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension

11.1 Summary Table

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	1
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management

£73,827

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1.6	1.6
Governance	-	-
Other (Preschool)	3.3	3.3
Total	4.9	4.9

11.3 Ex-gratia payments to employees and others (excluding trustees)

There were no Ex-gratia payments during the year - Note not applicable

Please explain the nature of the payment

Ex gratia payment to Minister at end of employment

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

£17,125

11.4 Redundancy payments

There were no Redundancy payments during the year - Note not applicable

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

5,384

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The pension contributions relate to the Church Minister and Church Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

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Notes to the accounts

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Note 13

Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grace Baptist Mission	2,865	-	-	2,865
Wycliffe Bible Translation - Bagwere Bible project	1,000	-	-	1,000
AGBC (SE) Home Mission	2,100	-	-	2,100
Pilgrim Friends	1,000	-	-	1,000
Tear Fund	350	-	-	350
Christian Compassion Ministries	300	-	-	300
SASRA	175	-	-	175
Mission Aviation Fellowship	250	-	-	250
United Beach Mission	200	-	-	200
Barnabas Fund	290	-	-	290
Zatik Orphanage Armenia	0	-	-	0
Bible Society	175	-	-	175
Caring for Life	175	-	-	175
Christian Prison Resources	150	-	-	150
Pioneer Camp	0	-	-	0
OneHundredFold	1,600	-	-	1,600
Various Other	865	-	-	865
Total	11,495	-	-	11,495

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Material Grants made to institutions - None

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

No	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	20%					

At beginning of the year	-	-	-	70,660	70,660
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year	2,371,765	413,668	-	-	2,785,433
Net book value at the end of the year	2,371,765	413,668	-	-	2,785,433

14.4 Impairment - Not applicable

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation - Not applicable

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures - Not applicable

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance).

Note 15 Intangible assets - Not applicable**15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Policies for the recognition of any capital development

15.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance).

Carrying amount at the end of period

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

- (i) Explain the reason why heritage assets have not been recognised on the balance sheet.
- (ii) Describe the significance and nature of heritage assets.
- (iii) Disclose information that is helpful in assessing the value of heritage assets.
- (iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1, 2 Fixed assets investments (please provide for each class of investment) - NONE

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between**Analysis of investments**

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total
Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 Investment Properties - NONE

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**Analysis of current asset investments**

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
11,984	11,867
11,984	11,867

17.5 Guarantees - NONE

2115 Guarantees - NOTE
Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans - NONE - Note not applicable

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

<i>Description</i>	This year £	Last year £
<i>Total</i>		

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

[illegible]

17.7 Additional information - NO RELEVANT INFORMATION

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 18 **Stocks - NONE - Note not applicable**

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>					
<i>Added in period</i>					
<i>Expensed in period</i>					
<i>Impaired</i>					
<i>Closing</i>	0	0	0	0	0
Other trading activities:					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	0	0	0	0	0
Other:					
<i>Opening</i>	0	0	0	0	0
<i>Added in period</i>	0	0	0	0	0
<i>Expensed in period</i>	0	0	0	0	0
<i>Impaired</i>	0	0	0	0	0
<i>Closing</i>	0	0	0	0	0
Total this year	0	0	0	0	0
Total previous year	0	0	0	0	0

18.2 Please specify the carrying amount of any stocks pledged as

Note 19 Debtors and prepayments

19.1 Analysis of debtors

Gift Aid

Total

This year £	Last year £
5,000	4,000
-	-
-	-
5,000	4,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Total

Amounts falling due within one		Amounts falling due after	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
-	-	-	-
		-	-
13,800	14,600	52,000	65,000
13,800	14,600	52,000	65,000

20.2 Deferred income - NONE - Note not applicable

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from prev pds
 Balance at the end of the reporting period

This year £	Last year £
0	0

Note 21 Provisions for liabilities and charges - NONE - Note not applicable

Please complete this note if you have included in charity expenditure any provisions. A provision is made when

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected
- an indication of the uncertainties about the amount or timing of those outflows;
- the amount of any expected reimbursement, stating the amount of any asset

<i>There are no offsetting reimbursements.</i>

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
0	0

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments

22.2 If the charity has provided financial assets as a form of security, the carrying

Note 23 Contingent liabilities and contingent assets - NONE - Note not applicable**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
54,635	100,085
54,635	100,085

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is not exposed to significant credit risk. The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them. The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26 Events after the end of the reporting period - NONE - Note not
Please complete this note events (not requiring adjustment to the accounts) have occurred after

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	15,940	35,657	-44,366	0	0	7,231
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	9,995	0	0	0	0	9,995
Building Project	U	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,379	1,367	-1,169	0	0	1,577
Special Collections	R	Amounts collected for mission towards certain mission activities	1,698	15,519	-16,479	0	0	738
								0
								0
Other funds	N/a	N/a	2,793,827	124,616	-146,733	0	0	2,771,710
Total Funds			2,822,839	177,159	-208,746	0	0	2,791,252

(cont)

[illegible]

Section C

Notes to the accounts

(cont)

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or **FALSE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
David Williams	Appointment approved by church members in 2012	39,767	4,438	29,319	303	48,703

Please give details of why remuneration or other employment benefits were paid.

David Williams was the full time Minister for the church until November 2021 and was paid a commensurate wage, pension contribution and benefits

Where an ex gratia payment has been made to a trustee, provide an explanation

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	1,335	1,105
TOTAL	1,335	1,105

Please provide the number of trustees reimbursed for expenses or who had

1

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions,

For any related party, please provide details of any guarantees given or received.

Note 29

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

There are no matters to report.

AKEMAN STREET BAPTIST CHURCH

England & Wales - Charity number 1133369

Accounts



Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 7 Arlington Way, London, EC1R 1XA
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	Grace Baptist Charities Ltd, 7 Arlington Way, London, EC1R 1XA
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- The provision of pastoral care for the people of Tring and surrounding area.
- Mission and outreach work.
- The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 120 for the morning and 35 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 40 children in attendance. Classes and activities for children and young people also take place during the evening service. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focussed on a particular age range, beginning with ABC Tots and going on through to the Seniors. All are very popular, especially those providing activities for children and young people, with many of these having a waiting list.

Formal church membership at the end of the year was 100. The church employs a pastor on a full time basis and a part time administrator.

The church operates a preschool four mornings per week and is open to all. It is subject to regulation by Ofsted. The trustees delegate the management of the preschool to a committee. The chairman is one of the trustees.

The majority of the activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a “big thank you” to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children undergo a Disclosure & Barring check.

During the Covid-19 pandemic we have sought to continue services and activities, at all times closely following the government's guidance for places of

worship and out-of-school settings. The church has also introduced the livestreaming of services to ensure that they are accessible.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities in the Philippines, France and Uganda. In 2020 the mission giving was £16,790.

Structure and Governance

The overall management of the church is the responsibilities of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church.

Trustees during the year were,

David Williams – Pastor
David Chapman
David Crane
John Heasman
Chris Hitchcock
Paul Morris
Daniel Nash
Nigel Rogers - Secretary
Chris Turland - Finance Officer
Brian Walshe

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Part of the Restricted Reserves of the Preschool are designated as a contingency in the event that it became necessary to declare staff redundancies.

Year end reserves totalled £83k, exceeding the amount required under the Reserves Policy.

Financial Review and Future Plans

The main sources of income were personal giving from church members, manse rental income, local authority grants relating to the playgroup and gift aid receipts.

Income was £197k (an increase of £10k on the previous year), mainly comprising of donations and legacies of £102k, charitable activities of £57k and income from rental investments of £17k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building project costs.

Expenditure totalled £163k (a decrease of £33k on the previous year). The main reason for this decrease is due to a one off item in the prior year amounts.

There was a surplus of net incoming resources for the year of £34,519.

The Church was holding balances of £111,952 at the year-end. These were held in investment accounts with Grace Baptist Charities Ltd, in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

COVID-19 pandemic

The Trustees have considered the consequences of COVID-19 and other events and conditions, and it has determined that they do not create a material uncertainty that casts significant doubt on the church's ability to continue as a going concern.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by the Trustees of the Church on [date]. The Trustees in office at that date were as stated on page 3 with the exception of Chris Hitchcock, Brian Walshe and David Williams, who resigned as Trustees after the year end.

Nigel Rogers
Trustee

Chris Turland
Trustee

Date: 20th December 2021

20th December 2021

Annual Report and Accounts for the year ended 31st December 2020

Independent Examiner's Report

I am pleased to report on my examination of the accounts of Akeman Street Baptist Church Tring, for the year ended 31st December, 2020, set out on pages 1 to 19 of the Accounts.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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;
- * follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- * state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- * the accounting records were not kept in accordance with section 130 of the Charities Act; or
- * the accounts did not accord with the accounting records; or
- * the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: *Malcolm W. Rogers*

Date: *20th December, 2021*

Name: Malcolm W Rogers

Relevant professional qualification(s) or body (if any): C Eng, FIC, ACIE

Address: 24a, Friars Walk, Tring, Hertfordshire, HP23 4AY

Akeman Street Baptist Church				Charity No (if any)	1133369	
Annual accounts for the period						
Period start date	01-Jan-20		To	Period end date	31-Dec-20	

**EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2020 TO 31 DECEMBER 2020**

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	119,972	-	-	119,972	96,959
Charitable activities	S02	-	57,169	-	57,169	66,551
Other trading activities	S03	-	-	-	-	-
Investments	S04	18,359	160	-	18,519	19,047
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	1,618	-	1,618	3,402
Total	S07	138,331	58,947	-	197,278	185,959
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	20	20	-	40	60
Charitable activities	S09	73,335	50,658	-	123,993	150,702
Separate material item of expense	S10	-	-	-	-	-
Other	S11	38,725	-	-	38,725	45,517
Total	S12	112,080	50,678	-	162,758	196,279
Net income/(expenditure) before investment	S13	26,250	8,269	-	34,519	- 10,320
Net gains/(losses) on investments	S14				-	
Net income/(expenditure)	S15	26,250	8,269	-	34,519	- 10,320
Extraordinary items	S16					
Transfers between funds	S17					-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18				-	
Other gains/(losses)	S19				-	
Net movement in funds	S20	26,250	8,269	-	34,519	- 10,320
Reconciliation of funds:						
Total funds brought forward	S21	2,766,581	20,685		2,787,266	2,797,586
Total funds carried forward	S22	2,792,831	28,954	-	2,821,785	2,787,266

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,785,433	-	-	2,785,433	2,797,803
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,785,433	-	-	2,785,433	2,797,803
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	4,000	-	-	4,000	4,000
Investments (Note 17.4)	B08	-	11,867	-	11,867	11,727
Cash at bank and in hand (Note 24)	B09	82,998	17,087	-	100,085	64,736
Total current assets	B10	86,998	28,954	-	115,952	80,463
Creditors: amounts falling due within one year (Note 20)	B11	14,600	-	-	14,600	13,000
Net current assets/(liabilities)	B12	72,398	28,954	-	101,352	67,463
Total assets less current liabilities	B13	2,857,831	28,954	-	2,886,785	2,865,266
Creditors: amounts falling due after one year (Note 20)	B14	65,000	-	-	65,000	78,000
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	2,792,831	28,954	-	2,821,785	2,787,266
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	28,954	-	28,954	20,685
Unrestricted funds	B19	2,792,831	-	-	2,792,831	2,766,581
Revaluation reserve	B20	-	-	-	-	-
Total funds	B21	2,792,831	28,954	-	2,821,785	2,787,266
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy
		[Signed on original]		Chris Turland		20-Dec-21
		[Signed on original]		Nigel Rogers		20-Dec-21

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18 or 16/17, but see Note 14.

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented,</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period;</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

* -Tick as appropriate

No*

✓

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the</i>	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
--	----------------------	--------------------

Fund balances as previously stated

Adjustments:

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net

	End of period £
--	--------------------

Net income/(expenditure) as previously stated

Adjustments:

Previous period net income/(expenditure) as restated

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income

These are included 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.

Yes	No	N/a
✓	ü	ü

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes	No	N/a
✓	ü	ü

Offsetting applies to Subscriptions and Capitation that is forwarded to higher formations in the Scout Association, and to fees for attending TSA events such as the four-yearly Jamboree.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes	No	N/a
✓	ü	ü

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

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.

Yes	No	N/a
✓	ü	✓

Government grants

The charity has received government grants in the reporting period

Yes	No	N/a
✓	ü	✓

Yes	No	N/a
✓		ü

Section C

Notes to the accounts

(cont)

Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration by 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.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td></td><td>ü</td></tr> </table>	Yes	No	N/a	✓		ü
Yes	No	N/a						
✓		ü						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	ü	✓
Yes	No	N/a						
✓	ü	✓						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>ü</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	ü	ü	✓
Yes	No	N/a						
ü	ü	✓						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	ü	✓
Yes	No	N/a						
✓	ü	✓						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	ü	✓
Yes	No	N/a						
✓	ü	✓						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>ü</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	ü	ü	✓
Yes	No	N/a						
ü	ü	✓						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>ü</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	ü	ü	✓
Yes	No	N/a						
ü	ü	✓						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	ü	✓
Yes	No	N/a						
✓	ü	✓						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	ü	✓
Yes	No	N/a						
✓	ü	✓						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	✓	ü	ü
Yes	No	N/a						
✓	ü	ü						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	✓	ü	ü
Yes	No	N/a						
✓	ü	ü						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>✓</td><td>ü</td><td>ü</td></tr> </table>	Yes	No	N/a	✓	ü	ü
Yes	No	N/a						
✓	ü	ü						

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies

Yes	No	N/a
		✓

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.

Yes	No	N/a
✓	ü	✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓	ü	ü

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓	ü	ü

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

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

Yes	No	N/a
✓	ü	ü

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.

Yes	No	N/a
	ü	✓

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

Yes	No	N/a
✓	✓	✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	ü	✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
ü	ü	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	ü	ü

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	ü	ü

Section C

Notes to the accounts

(cont)

Creditors

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

Yes	No	N/a
✓	ü	ü

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

Yes	No	N/a
✓	ü	ü

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	ü	

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least **£1,000**.

✓

They are valued at cost.

Yes	No	N/a
✓	ü	ü

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
ü	✓	✓

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
ü	✓	✓

They are valued at cost.

Yes	No	N/a
ü	ü	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
ü	ü	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	ü	ü

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
ü	ü	✓

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.

Yes	No	N/a
✓	ü	ü

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		ü

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	ü	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

--

Note 3

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis					
Donations and legacies:					
Donations and gifts	101,954	-	-	101,954	80,707
Gift Aid	18,017	-	-	18,017	16,252
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	119,972	-	-	119,972	96,959
Charitable activities:					
Preschool Grants	-	25,528	-	25,528	23,825
Preschool non-grant income	-	25,625	-	25,625	27,468
Other activities income	-	6,015	-	6,015	15,258
Total	-	57,169	-	57,169	66,551
Other trading activities:					
	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	107	160	-	267	301
Dividend income	-	-	-	-	-
Rental and leasing income	17,233	-	-	17,233	16,694
Other	1,019	-	-	1,019	2,052
Total	18,359	160	-	18,519	19,047
Separate material item of income:					
Donations - Building Project	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	-	1,618	-	1,618	3,402
	-	-	-	-	-
Total	-	1,618	-	1,618	3,402
TOTAL INCOME	138,331	58,947	-	197,278	185,959

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Preschool income (£51,293) and income from other activities (£15,258)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Preschool LEA grants	25,528	23,825
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	25,528	23,825

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

There were no donated goods, facilities or services this year or last - Note not applicable

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Investment management	20	20	-	40	60
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising	20	20	-	40	60
Expenditure on charitable activities	Ministry	48,703	-	-	48,703	44,692
	Mission - church	12,009	4,381	-	16,390	39,684
	Mission - support costs	12,623	-	-	12,623	12,415
	Mission - Preschool	-	44,908	-	44,908	50,276
	Mission - Other groups	-	1,368	-	1,368	3,635
	Other Costs	-	-	-	-	-
	Total expenditure on charitable	73,335	50,658	-	123,993	150,702
Separate material item of expense	Building Project		-		-	
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Premises	24,181			24,181	25,719
	Office Equipment	109			109	618
	Administration	2,000			2,000	2,400
	Manse	2,439			2,439	3,267
	Sundry	9,997			9,997	13,513
	Total other expenditure	38,725	-	-	38,725	45,517
TOTAL EXPENDITURE		112,080	50,678	-	162,758	196,279

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Staff costs	48,703	-	12,623	61,326	57,107
Mission giving - unrestricted	-	12,009	-	12,009	11,448
Mission giving - restricted	-	4,381	-	4,381	28,236
Preschool costs	44,908	-	-	44,908	50,276
Other	-	1,368	-	1,368	3,635
Total	93,611	17,758	12,623	123,993	150,702

Prior year expenditure on charitable activities can be analysed as follows:

See above

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Minister's remuneration £48,703 (2019:£44,692), Preschool Costs £44,908 (2019:£50,306)

Section C

Notes to the accounts

(cont)

Note 7 Extraordinary items*There are no Extraordinary items this year or last - Note not applicable***Note 8** Funds received as agent*There are no Funds received as agent during the year or last year - Note not applicable***Note 9** Support Costs*Expenses are not analysed by activity - Note not appropriate***Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (e.g., fin advice,

This year £	Last year £
400	400
0	0

Note 11 Paid employees*Please complete this note if the charity has any employees.***11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	84,244	87,032
Social security costs	14,599	11,381
Pension costs (defined contribution scheme)	3,658	3,565
Other employee benefits	330	330
Total staff costs	102,831	102,308

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

11.1 Summary Table

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£48,703

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1.6	1.6
Governance	-	-
Other (Preschool)	3.3	3.3
Total	4.9	4.9

11.3 Ex-gratia payments to employees and others (excluding trustees)

There were no Ex-gratia payments during the year - Note not applicable

11.4 Redundancy payments

There were no Redundancy payments during the year - Note not applicable

Note 12 Defined contribution pension scheme or defined benefit scheme

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

3,658

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The pension contributions relate to the Church Minister and Church Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted

Section C

Notes to the accounts

(cont)

Note 13

Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Grace Baptist Mission	4,000	-	-	4,000
Grace Baptist Mission - Drop in camp, James Hammond, Bibles for Children, Bagwere Bible project	4,381	-	-	4,381
Wycliffe Bible Translation - Bagwere Bible project	1,000	-	-	1,000
AGBC (SE) Home Mission	2,000	-	-	2,000
Pilgrim Friends	1,000	-	-	1,000
Tear Fund	490	-	-	490
Christian Compassion Ministries	300	-	-	300
SASRA	175	-	-	175
Mission Aviation Fellowship	240	-	-	240
United Beach Mission	200	-	-	200
Barnabas Fund	540	-	-	540
Zatik Orphanage Armenia	435	-	-	435
Bible Society	175	-	-	175
Caring for Life	175	-	-	175
Christian Prison Resources	0	-	-	0
Pioneer Camp	200	-	-	200
Various Other	1,479	-	-	1,479
Total	16,790	-	-	16,790

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Material Grants made to institutions - None

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	58,290	58,290
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	12,370	12,370
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year	2,371,765	413,668	-	12,370	2,797,803
Net book value at the end of the year	2,371,765	413,668	-	-	2,785,433

Section C**Notes to the accounts****(cont)**

14.4 Impairment - Not applicable

14.5 Revaluation - Not applicable

14.6 Other disclosures - Not applicable

Note 15 Intangible assets - Not applicable

Note 16 Heritage assets

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1, 2 Fixed assets investments (please provide for each class of investment) - NONE

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04

17.3 Investment Properties - NONE

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

This year	Last year
£	£
Cash or cash equivalents 11,867	11,727
Total 11,867	11,727

17.5 Guarantees - NONE

17.6 Concessionary loans - NONE - Note not applicable

17.7 Additional information - NO RELEVANT INFORMATION

Note 18 Stocks - NONE - Note not applicable

Note 19 Debtors and prepayments

19.1 Analysis of debtors

Gift Aid

Total

This year	Last year
£	£
4,000	4,000
4,000	4,000

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

Amounts falling due within one		Amounts falling due after	
This year	Last year	This year	Last year
£	£	£	£
Accruals and deferred income 1,600			
Other creditors 13,000	13,000	65,000	78,000
Total 14,600	13,000	65,000	78,000

20.2 Deferred income - NONE - Note not applicable

Note 21 Provisions for liabilities and charges - NONE - Note not applicable

Note 23 Contingent liabilities and contingent assets - NONE - Note not applicable

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)		
Short term deposits		
Cash at bank and on hand	100,085	64,736
Other		
Total	100,085	64,736

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity is not exposed to significant credit risk. The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them. The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not Applicable

Note 26 Events after the end of the reporting period - NONE -
Please complete this note events (not requiring adjustment to the accounts) have

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C

Notes to the accounts

(cont)

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U -

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	9,553	51,314	-44,928	0	0	15,939
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	9,995	0	0	0	0	9,995
Building Project	U	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,072	1,618	-1,368	0	0	1,322
Special Collections	R	Amounts collected for mission towards certain mission activities	65	6,015	-4,381	0	0	1,699
								0
								0
Other funds	N/a	N/a	2,766,581	138,331	-112,080	0	0	2,792,831
Total Funds			2,787,266	197,278	-162,758	0	0	2,821,785

Section C

Notes to the accounts

(cont)

Note 27

Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U -

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	8,385	51,474	-50,306	0	0	9,553
Preschool - Redundancy	R	Held for any possible future redundancies in preschool	9,995	0	0	0	0	9,995
Building Project	R	Held for the Building Project to refurbish the building and erect a new hall	0	0	0	0	0	0
Other Activities	R	Balances held for various groups within the church for group activity	1,305	3,402	-3,635	0	0	1,072
Special Collections	R	Amounts collected for mission towards certain mission activities	13,043	15,258	-28,236	0	0	65
								0
								0
Other funds	N/a	N/a	2,764,858	115,825	-114,103	0	0	2,766,581
Total Funds			2,797,586	185,959	-196,279	0	0	2,787,266

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between Restricted and Unrestricted Funds		
Between unrestricted and designated funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds - NONE _ Note not applicable

Note 28

Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
David Williams	Appointment approved by church members in 2012	45,575	2,798	-	330	44,692

Please give details of why remuneration or other employment benefits were paid.

David Williams is the full time Minister for the church and is paid a commensurate wage, pension contribution and benefits

Where an ex gratia payment has been made to a trustee, provide an

N/A

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	1,105	1,682
TOTAL	1,105	1,682

Please provide the number of trustees reimbursed for expenses or

1

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where

There have been no related party transactions in the reporting period (True or False)

TRUE

Note 29

Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the
There are no matters to report.