



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	<p>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.</p>	<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	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<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	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p>	<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	✓						
	<p>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.</p>	<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	✓						
	<p>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'.</p>	<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	✓						
	<p>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.</p>	<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	✓						
	<p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<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	<p>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.</p>	<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	✓						
	<p>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.</p>	<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	<p>The charity has incurred expenditure on support costs.</p>	<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	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<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	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<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

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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	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

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Notes to the accounts

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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
Total	11,867

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	65,000	78,000
Total	14,600	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			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
		£	£		£
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.